

Maple Creek Elementary School District Board of Trustees

March 12, 2026 - 9:30 AM

15933 Maple Creek Road - Korb, CA 95550

Regular Board Meeting Agenda

1. CALL TO ORDER

2. ADJUSTMENT OF THE AGENDA

3. PUBLIC COMMENTS

Members of the public may address the board on non-agenda items at this time.

4. CONSENT AGENDA:

The Board is asked to receive/approve these routine items.

- 4.1. February 12, 2026 Regular Board Meeting Minutes
- 4.2. Payroll February 2026
- 4.3. Warrants February 2026
- 4.4. BP 4119.21, E 4119.21 Professional Standards
- 4.5. BP 4119.24 Maintaining Appropriate Adult-Student Interactions
- 4.6. BP 4219.21, E4219.21 Professional Standards
- 4.7. BP 4219.24 Maintaining Appropriate Adult-Student Interactions
- 4.8. BP 4319.21 E 4319.21 Professional Standards
- 4.9. BP 4319.24 Maintaining Appropriate Adult-Student Interactions
- 4.10. BP 5144.1, AR 5144.1 Suspension And Expulsions /Due Process
- 4.11. BP 5145.2, AR 5145.2 Freedom Of Speech/Expression
- 4.12. BP 6173, AR 6173 Education for Homeless Students
- 4.13. BP 6173.1, AR 6173.1 Education for Foster Youth
- 4.14. BP 6173.4 Education for American Indian Students
- 4.15. BB 9320 Meetings and Notices
- 4.16. BB9320.1 Remote Meetings and Attendance
- 4.17. BB 9322 Agenda/Meeting Materials
- 4.18. BB 9323 Meeting Conduct

5. INFORMATION ITEMS:

The Board is asked to receive/discuss these items

- 5.1. Superintendent's Report
- 5.2. Staff Report

6. DISCUSSION/ACTION ITEMS:

The Board is asked to receive/discuss; however, they may take action at their discretion.

- 6.1. Auditor Selection for 25-26, 26-27 and 27-28 school year.
- 6.2. Certification of the Maple Creek Elementary School 2025-2026 2nd Interim Budget
- 6.3. Consideration of and Possible Action on Resolution Regarding Certificated Reduction in Force (0.15 F.T.E. – Layoff)
- 6.4. 2025-2026 Transportation Plan Update

7. BOARD MEMBER ANNOUNCEMENTS/COMMENTS/REPORTS

8. ADJOURNMENT

Notice: Any writing, not exempt from public disclosure under Government Code Section 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22, which is distributed to all or a majority of the members of the governing board by any persons in connection with a matter subject to discussion or consideration at an open meeting of the board is available for public inspection at the District Office, 15933 Maple Creek Rd. Korb, CA in compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Superintendent of the Maple Creek School District at (707)668-5596. Notification 48 hours prior to the meeting will enable the district to make reasonable arrangements to assure accessibility to this meeting.

MAPLE CREEK ELEMENTARY SCHOOL
March 12, 2026
BOARD OF TRUSTEES MEETING

4.0 CONSENT AGENDA

The Board is asked to receive/approve these routine items.

- 4.1 February 12, 2026 Regularly Schedule Board Meeting Minutes
- 4.2 Payroll February 2026
- 4.3 Warrants February 2026
- 4.4 BP 4119.21, E 4119.21 Professional Standards
- 4.5 BP 4119.24 Maintaining Appropriate Adult-Student Interactions
- 4.6 BP 4219.21, E4219.21 Professional Standards
- 4.7 BP 4219.24 Maintaining Appropriate Adult-Student Interactions
- 4.8 BP 4319.21 E 4319.21 Professional Standards
- 4.9 BP 4319.24 Maintaining Appropriate Adult-Student Interactions
- 4.10 BP 5144.1, AR 5144.1 Suspension And Expulsions /Due Process
- 4.11 BP 5145.2, AR 5145.2 Freedom Of Speech/Expression
- 4.12 BP 6173, AR 6173 Education for Homeless Students
- 4.13 BP 6173.1, AR 6173.1 Education for Foster Youth
- 4.14 BP 6173.4 Education for American Indian Students
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- 4.16 BB9320.1 Remote Meetings and Attendance
- 4.17 BB 9322 Agenda/Meeting Materials
- 4.18 BB 9323 Meeting Conduct

Pay Date 02/27/2026

Fiscal Year 2025/26

EARNINGS by Earnings Code	Income	Adjustments
Regular	21,867.49	
TOTAL	21,867.49	

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	1,251.16		1,251.16	20,582.41
State Withholding	691.32		691.32	20,582.41
Social Security	710.33	710.33	1,420.66	11,456.80
Medicare	317.08	317.08	634.16	21,867.49
SUI		10.93	10.93	21,867.49
Workers' Comp		512.94	512.94	21,867.49
SUBTOTAL	2,969.89	1,551.28	4,521.17	

EARNINGS by Group	Income	Adjustments
Base Pay	20,990.03	
Extra Duty	280.00	
Overtime	216.00	
Stipends	191.67	
Vacation Pay	189.79	
TOTAL	21,867.49	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	408.33	1,563.92	1,972.25	5,833.34
PERS / 62	417.27	1,398.35	1,815.62	5,215.79
STRS / 60	459.48	856.19	1,315.67	4,482.69
Health & Welfare		1,784.40	1,784.40	
SUBTOTAL	1,285.08	5,602.86	6,887.94	

EARNINGS	Person Type	Female Employees
Certificated	3 16,410.70	2 11,928.01
Classified	2 5,456.79	1 3,055.08
TOTAL	5 21,867.49	3 14,983.09

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Summer Savings	784.54		784.54	4,707.25
SUBTOTAL	784.54	.00	784.54	
TOTALS	5,039.51	7,154.14	12,193.65	

Vendor Summary for Pay Date 02/27/2026		
Vendor Checks	.00	0
Vendor Liabilities	12,193.65	13
	12,193.65	13

Cancel/Reissue for Process Date 02/27/2026	
Reissued	
Cancel Checks	
Void ACH	

BALANCING DATA			
		16,827.98	Net Pay
Gross Earnings	21,867.49	5,039.51	Deductions
District Liability	7,154.14	7,154.14	Contributions
	29,021.63	29,021.63	

NET		
Direct Deposits	14,964.19	4
Checks	1,863.79	1
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
TOTAL	16,827.98	5

Checks Dated 02/01/2026 through 02/28/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000303272	02/05/2026	JASON POILOVS	01-5800	JiuJitsu/Agility Lessons		600.00
3000303273	02/05/2026	Valley Pacific Petroleum	01-4364	Gas for Van		674.98
3000304272	02/12/2026	ELIZABETH G. HUFF	01-4310	ELOP Supplies		205.00
3000304273	02/12/2026	Humboldt Co Author Festival	01-4312	Author's festival registration		100.00
3000304274	02/12/2026	Pierson Bldg Center	01-4381	M&O repairs		43.36
3000304716	02/19/2026	AT&T	01-5909	Phone and Internet 25-26		92.54
3000304717	02/19/2026	DANIEL E. MURPHY	01-5560	Refuse Disposal		13.50
3000304718	02/19/2026	FRED'S BODY SHOP INC	01-5800	Van Maintenance		392.08
3000304719	02/19/2026	JACKLYN JOHNSON	01-4310	ELOP Supplies	78.60	
				Printed Instructional Materials	95.54	174.14
3000304720	02/19/2026	Revolving Cash Fund	01-4310	OPEN PO for ELOP Snack 25-26	184.71	
			01-4396	Estimate for Supplies for Food Program 25/26	127.85	
			01-4710	Estimate for Supplies for Food Program 25/26	387.38	
			01-5560	Refuse Disposal	23.00	
			01-5800	Van Maintenance	20.36	743.30
3000304721	02/19/2026	Tinyeye Technologies Corp	01-5800	Speech and Language Services		1,629.60
Total Number of Checks					11	4,668.50

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	11	4,668.50
	Total Number of Checks	11	4,668.50
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		4,668.50

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

Policy 4119.21: Professional Standards

Status: DRAFT

Original Adopted Date: 12/13/2024

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 district employees to maintain the highest ethical standards, behave professionally, follow district policies and regulations, abide by state and federal laws, and exercise good judgment when interacting with students and other members of the school community. Employees shall engage in conduct that enhances the integrity of the district; advances the goals of the district's educational programs; encourages student learning, engagement, and success; and contributes to a safe and positive school climate.

The Board encourages district employees to accept as guiding principles the professional standards and codes of ethics adopted by educational or professional associations to which they may belong.

Each employee is expected to acquire the knowledge and skills necessary to fulfill the employee's professional responsibilities and to contribute to the learning and achievement of district students.

Inappropriate Conduct

The Board prohibits inappropriate conduct between employees, adult volunteers, and district contractors and among and between adults employed, volunteering, or under contract with the district. (Education Code 32100)

Inappropriate employee conduct includes, but is not limited to:

1. Engaging in any conduct that endangers or threatens to endanger students, staff, or others, including, but not limited to, physical violence, threats of violence, or possession of a firearm or other weapon
2. Engaging in harassing or discriminatory behavior towards students, parents/guardians, staff, or community members, or failing or refusing to intervene when an act of discrimination, harassment, intimidation, or bullying against a student is observed
3. Physically abusing, sexually abusing, neglecting, or otherwise willfully harming or injuring a child
4. Engaging in inappropriate socialization or fraternization with a student or soliciting, encouraging, or maintaining an inappropriate written, verbal, or physical relationship with a student
5. Possessing or viewing any pornography on school grounds, or possessing or viewing child pornography or other imagery portraying children in a sexualized manner at any time
6. Using profane, obscene, or abusive language against students, parents/guardians, staff, or community members
7. Willfully disrupting district or school operations by loud or unreasonable noise or other action
8. Using tobacco, alcohol, or an illegal or unauthorized substance, or possessing or distributing any controlled substance, while in the workplace, on district property, or at a school-sponsored activity
9. Being dishonest with students, parents/guardians, staff, or members of the public, including, but not limited to, falsifying information in employment records or other school records
10. Divulging confidential information about students, district employees, or district operations to persons or entities not authorized to receive the information
11. Using district equipment or other district resources for the employee's own commercial purposes or for political activities
12. Using district equipment or communications devices for personal purposes while on duty, except in an emergency, during scheduled work breaks, or for personal necessity

Employees shall be notified that computer files and all electronic communications, including, but not limited to, email and voice mail, are not private. To ensure proper use, the Superintendent or designee may monitor employee usage of district technological resources at any time without the employee's consent.

13. Causing damage to or engaging in theft of property belonging to students, staff, or the district
14. Wearing inappropriate attire
15. Other conduct prohibited in Board Policy 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions

Reports of Misconduct

An employee who observes or has evidence of another employee's inappropriate conduct shall immediately report such conduct to the principal or Superintendent or designee. An employee who has knowledge of or suspects child abuse or neglect shall file a report pursuant to the district's child abuse reporting procedures as detailed in Administrative Regulation 5141.4 - Child Abuse Prevention and Reporting.

Any reports of employee misconduct shall be promptly investigated by the Superintendent or designee. Any employee who is found to have engaged in inappropriate conduct in violation of law or Board policy shall be subject to disciplinary action and, in the case of a certificated employee, may be subject to a report to the Commission on Teacher Credentialing. The Superintendent or designee shall notify local law enforcement as appropriate.

An employee who has knowledge of but fails to report inappropriate employee conduct may also be subject to discipline.

The district prohibits retaliation against anyone who files a complaint against an employee or reports an employee's inappropriate conduct. Any employee who retaliates against any such complainant, reporter, or other participant in the district's complaint process shall be subject to discipline.

Notifications

The section(s) of 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)

Exhibit 4119.21-E(1): Professional Standards

Status: DRAFT

Original Adopted Date: Pending

CODE OF ETHICS FOR EDUCATORS

Preamble

The National Education Association (NEA) believes that the education profession consists of one education workforce serving the needs of all students and that the term 'educator' includes education support professionals.

The educator, believing in the worth and dignity of each human being, recognizes the supreme importance of the pursuit of truth, devotion to excellence, and the nurturing of democratic principles. Essential to these goals is the protection of freedom to learn and to teach and the guarantee of equal educational opportunity for all. The educator accepts the responsibility to adhere to the highest ethical standards.

The educator recognizes the magnitude of the responsibility inherent in the teaching process. The desire for the respect and confidence of one's colleagues, of students, of parents/guardians, and of the members of the community provides the incentive to attain and maintain the highest possible degree of ethical conduct. The Code of Ethics for Educators indicates the aspiration of all educators and provides standards by which to judge conduct.

The remedies specified by the NEA and/or its affiliates for the violation of any provision of this Code shall be exclusive and no such provision shall be enforceable in any form other than the one specifically designated by the NEA or its affiliates.

The following exhibit reproduces the Code of Ethics for Educators adopted by the National Education Association in 1975. The Code was revised in 2020 to use the broader term "educator." This code is used by the California Teachers Association and is distributed to teachers in the CTA Handbook.

The educator strives to help each student realize the student's potential as a worthy and effective member of society. The educator therefore works to stimulate the spirit of inquiry, the acquisition of knowledge and understanding, and the thoughtful formulation of worthy goals.

In fulfillment of the obligation to the student, the educator:

1. Shall not unreasonably restrain the student from independent action in the pursuit of learning
2. Shall not unreasonably deny the student access to varying points of view
3. Shall not deliberately suppress or distort subject matter relevant to the student's progress
4. Shall make reasonable effort to protect the student from conditions harmful to learning or to health and safety
5. Shall not intentionally expose the student to embarrassment or disparagement
6. Shall not on the basis of race, color, creed, gender, national origin, marital status, political or religious beliefs, family, social, or cultural background, or sexual orientation, unfairly:
 - a. Exclude any student from participation in any program
 - b. Deny benefits to any student
 - c. Grant any advantage to any student
7. Shall not use professional relationships with students for private advantage
8. Shall not disclose information in the course of professional service unless disclosure serves a compelling professional purpose or is required by law

Principle II. Commitment to the Profession

The education profession is vested by the public with a trust and responsibility requiring the highest ideals of professional service.

In the belief that the quality of the services of the education profession directly influences the nation and its citizens, the educator shall exert every effort to raise professional standards, to promote a climate that encourages the exercise of professional judgment, to achieve conditions that attract persons worthy of the trust to careers in education, and to assist in preventing the practice of the profession by unqualified persons.

In fulfillment of the obligation of the profession, the educator:

1. Shall not in any application for a professional position deliberately make a false statement or fail to disclose a material fact related to competency and qualifications
2. Shall not misrepresent the educator's professional qualifications
3. Shall not assist any entry into the profession of a person known to be unqualified in respect to character, education, or other relevant attribute
4. Shall not knowingly make a false statement concerning the qualifications of a candidate for a professional position
5. Shall not assist a noneducator in the unauthorized practice of teaching
6. Shall not disclose information about colleagues obtained in the course of professional service unless disclosure serves a compelling professional purpose or is required by law
7. Shall not knowingly make false or malicious statements about a colleague
8. Shall not accept any gratuity, gift, or favor that might impair or appear to influence professional decisions or action

Source: National Education Association, 2020

Policy 4119.24: Maintaining Appropriate Adult-Student Interactions

Status: DRAFT

Original Adopted Date: 12/13/2024

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 information 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 4219.21: Professional Standards

Status: DRAFT

Original Adopted Date: 12/13/2024

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3. Physically abusing, sexually abusing, neglecting, or otherwise willfully harming or injuring a child
4. Engaging in inappropriate socialization or fraternization with a student or soliciting, encouraging, or maintaining an inappropriate written, verbal, or physical relationship with a student
5. Possessing or viewing any pornography on school grounds, or possessing or viewing child pornography or other imagery portraying children in a sexualized manner at any time
6. Using profane, obscene, or abusive language against students, parents/guardians, staff, or community members
7. Willfully disrupting district or school operations by loud or unreasonable noise or other action
8. Using tobacco, alcohol, or an illegal or unauthorized substance, or possessing or distributing any controlled substance, while in the workplace, on district property, or at a school-sponsored activity
9. Being dishonest with students, parents/guardians, staff, or members of the public, including, but not limited to, falsifying information in employment records or other school records
10. Divulging confidential information about students, district employees, or district operations to persons or entities not authorized to receive the information
11. Using district equipment or other district resources for the employee's own commercial purposes or for political activities
12. Using district equipment or communications devices for personal purposes while on duty, except in an emergency, during scheduled work breaks, or for personal necessity

Employees shall be notified that computer files and all electronic communications, including, but not limited to, email and voice mail, are not private. To ensure proper use, the Superintendent or designee may monitor employee usage of district technological resources at any time without the employee's consent.

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Notifications

The section(s) of 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)

Exhibit 4219.21-E(1): Professional Standards

Status: DRAFT

Original Adopted Date: Pending

**CODE OF ETHICS
CLASSIFIED EMPLOYEES**

School employees who are in daily contact with many phases of educational work should be persons whose conduct is beyond reproach and who sincerely believe in the advancement of education and the betterment of working conditions; therefore, the California School Employees' Association (CSEA) proposes this Code of Ethics as a standard for its members.

AS A SCHOOL EMPLOYEE I WILL:

1. Be proud of my vocation in order that I may use my best endeavors to elevate the standards of my position so that I may merit a reputation for high quality of service -- to the end that others may emulate my example
2. Be a person of integrity, clean speech, desirable personal habits, and physical fitness
3. Be just in my criticism and be generous in my praise; to improve and not destroy
4. At all times be courteous in my relations with students, parents/guardians, teachers and others
5. Be a resourceful person who readily adapts to different kinds of work and changed conditions and finds better ways to do things
6. Conduct myself in a spirit of friendly helpfulness to my fellow employees to the end that I will consider no personal success legitimate or ethical which is secured by taking unfair advantage of another
7. Associate myself with employees of other districts for the purpose of discussing school problems and cooperating in the improvement of public school conditions
8. Always uphold my obligations as a citizen to my nation, my state, my school district and my community, and give them unswerving loyalty
9. Always bear in mind that the purpose of CSEA is to promote the efficiency and raise the standards of all school employees and that I shall be equally obligated to assist all my fellow workers

SOURCE: CALIFORNIA SCHOOL EMPLOYEES' ASSOCIATION

Policy 4219.24: Maintaining Appropriate Adult-Student Interactions

Status: DRAFT

Original Adopted Date: 12/13/2024

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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 information 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 4319.21: Professional Standards

Status: DRAFT

Original Adopted Date: 12/13/2024

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 district employees to maintain the highest ethical standards, behave professionally, follow district policies and regulations, abide by state and federal laws, and exercise good judgment when interacting with students and other members of the school community. Employees shall engage in conduct that enhances the integrity of the district; advances the goals of the district's educational programs; encourages student learning, engagement, and success; and contributes to a safe and positive school climate.

The Board encourages district employees to accept as guiding principles the professional standards and codes of ethics adopted by educational or professional associations to which they may belong.

Each employee is expected to acquire the knowledge and skills necessary to fulfill the employee's professional responsibilities and to contribute to the learning and achievement of district students.

Inappropriate Conduct

The Board prohibits inappropriate conduct between employees, adult volunteers, and district contractors and among and between adults employed, volunteering, or under contract with the district. (Education Code 32100)

Inappropriate employee conduct includes, but is not limited to:

1. Engaging in any conduct that endangers or threatens to endanger students, staff, or others, including, but not limited to, physical violence, threats of violence, or possession of a firearm or other weapon
2. Engaging in harassing or discriminatory behavior towards students, parents/guardians, staff, or community members, or failing or refusing to intervene when an act of discrimination, harassment, intimidation, or bullying against a student is observed
3. Physically abusing, sexually abusing, neglecting, or otherwise willfully harming or injuring a child
4. Engaging in inappropriate socialization or fraternization with a student or soliciting, encouraging, or maintaining an inappropriate written, verbal, or physical relationship with a student
5. Possessing or viewing any pornography on school grounds, or possessing or viewing child pornography or other imagery portraying children in a sexualized manner at any time
6. Using profane, obscene, or abusive language against students, parents/guardians, staff, or community members
7. Willfully disrupting district or school operations by loud or unreasonable noise or other action
8. Using tobacco, alcohol, or an illegal or unauthorized substance, or possessing or distributing any controlled substance, while in the workplace, on district property, or at a school-sponsored activity
9. Being dishonest with students, parents/guardians, staff, or members of the public, including, but not limited to, falsifying information in employment records or other school records
10. Divulging confidential information about students, district employees, or district operations to persons or entities not authorized to receive the information
11. Using district equipment or other district resources for the employee's own commercial purposes or for political activities
12. Using district equipment or communications devices for personal purposes while on duty, except in an emergency, during scheduled work breaks, or for personal necessity

Employees shall be notified that computer files and all electronic communications, including, but not limited to, email and voice mail, are not private. To ensure proper use, the Superintendent or designee may monitor employee usage of district technological resources at any time without the employee's consent.

13. Causing damage to or engaging in theft of property belonging to students, staff, or the district
14. Wearing inappropriate attire
15. Other conduct prohibited in Board Policy 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions

Reports of Misconduct

An employee who observes or has evidence of another employee's inappropriate conduct shall immediately report such conduct to the principal or Superintendent or designee. An employee who has knowledge of or suspects child abuse or neglect shall file a report pursuant to the district's child abuse reporting procedures as detailed in Administrative Regulation 5141.4 - Child Abuse Prevention and Reporting.

Any reports of employee misconduct shall be promptly investigated by the Superintendent or designee. Any employee who is found to have engaged in inappropriate conduct in violation of law or Board policy shall be subject to disciplinary action and, in the case of a certificated employee, may be subject to a report to the Commission on Teacher Credentialing. The Superintendent or designee shall notify local law enforcement as appropriate.

An employee who has knowledge of but fails to report inappropriate employee conduct may also be subject to discipline.

The district prohibits retaliation against anyone who files a complaint against an employee or reports an employee's inappropriate conduct. Any employee who retaliates against any such complainant, reporter, or other participant in the district's complaint process shall be subject to discipline.

Notifications

The section(s) of 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)

Exhibit 4319.21-E(1): Professional Standards

Status: DRAFT

Original Adopted Date: 12/13/2024

CALIFORNIA PROFESSIONAL STANDARDS FOR EDUCATIONAL LEADERS

Standard 1. Development and Implementation of a Shared Vision: Education leaders facilitate the development and implementation of a shared vision of learning and growth of all students

1A. Student-Centered Vision: Leaders shape a collective vision that uses multiple measures of data and focuses on equitable access, opportunities, and outcomes for all students

1B. Developing Shared Vision: Leaders engage others in a collaborative process to develop a vision of teaching and learning that is shared and supported by all stakeholders

1C. Vision Planning and Implementation: Leaders guide and monitor decisions, actions, and outcomes using the shared vision and goals

Standard 2. Instructional Leadership: Education leaders shape a collaborative culture of teaching and learning informed by professional standards and focused on student and professional growth

2A. Professional Learning Culture: Leaders promote a culture in which staff engages in individual and collective professional learning that results in their continuous improvement and high performance

2B. Curriculum and Instruction: Leaders guide and support the implementation of standards-based curriculum, instruction, and assessments that address student expectations and outcomes

2C. Assessment and Accountability: Leaders develop and use assessment and accountability systems to monitor, improve, and extend educator practice, program outcomes, and student learning

Standard 3. Management and Learning Environment: Education leaders manage the organization to cultivate a safe and productive learning and working environment

3A. Operations and Facilities: Leaders provide and oversee a functional, safe, and clean learning environment

3B. Plans and Procedures: Leaders establish structures and employ policies and processes that support students to graduate ready for college and career

3C. Climate: Leaders facilitate safe, fair, and respectful environments that meet the intellectual, linguistic, cultural, social-emotional, and physical needs of each learner

3D. Fiscal and Human Resources: Leaders align fiscal and human resources and manage policies and contractual agreements that build a productive learning environment

Standard 4. Family and Community Engagement: Education leaders collaborate with families and other stakeholders to address diverse student and community interests and mobilize community resources

4A. Parent and Family Engagement: Leaders meaningfully involve all parents/guardians and families, including underrepresented communities, in student learning and support programs

4B. Community Partnerships: Leaders establish community partnerships that promote and support students to meet performance and content expectations and graduate ready for college and career

4C. Community Resources and Services: Leaders leverage and integrate community resources and services to meet the varied needs of all students

Standard 5. Ethics and Integrity: Education leaders make decisions, model, and behave in ways that demonstrate professionalism, ethics, integrity, justice, and equity and hold staff to the same standard

5A. Reflective Practice: Leaders act upon a personal code of ethics that requires continuous reflection and learning

5B. Ethical Decision-Making: Leaders guide and support personal and collective actions that use relevant evidence and available research to make fair and ethical decisions

5C. Ethical Action: Leaders recognize and use their professional influence with staff and the community to develop a climate of trust, mutual respect, and honest communication necessary to consistently make fair and equitable decisions on behalf of all students

Standard 6. External Context and Policy: Education leaders influence political, social, economic, legal, and cultural contexts affecting education to improve education policies and practices

6A. Understanding and Communicating Policy: Leaders actively structure and participate in opportunities that develop greater public understanding of the education policy environment

6B. Professional Influence: Leaders use their understanding of social, cultural, economic, legal, and political contexts to shape policies that lead all students to graduate ready for college and career

6C. Policy Engagement: Leaders engage with policymakers and stakeholders to collaborate on education policies focused on improving education for all students

SOURCE: COMMISSION ON TEACHER CREDENTIALING

Policy 4319.24: Maintaining Appropriate Adult-Student Interactions

Status: DRAFT

Original Adopted Date: 12/13/2024

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 information 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: DRAFT

Original Adopted Date: 12/13/2024

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

Status: DRAFT

Original Adopted Date: 12/13/2024

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 "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. Additionally, 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 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 supports 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)

Additionally, a teacher may 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)

Additionally, 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 is 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 #4 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. Additionally, the Board may 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 "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)

At the time of the expulsion order, the Board shall recommend a plan for the student's rehabilitation, which 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 (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 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)

Regulation 5144.1: Suspension And Expulsion/Due Process

Status: DRAFT

Original Adopted Date: 12/13/2024

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 "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. Additionally, 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 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 supports 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)

Additionally, a teacher may 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)

Additionally, 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 is 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 #4 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. Additionally, the Board may 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 "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)

At the time of the expulsion order, the Board shall recommend a plan for the student's rehabilitation, which 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 (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 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

Status: DRAFT

Original Adopted Date: 12/13/2024

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)

Off-campus student expression, such as electronic expression 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 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

Status: DRAFT

Original Adopted Date: 12/13/2024

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 expression 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

Status: DRAFT

Original Adopted Date: 12/13/2024

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)

Additionally, 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 websites 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. Additionally, 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.

Regulation 6173: Education For Homeless Children

Status: DRAFT

Original Adopted Date: 12/13/2024

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)

Superintendent
15933 Maple Creek Road, Korb CA 95503
admin@maplecreekschool.org

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

Additionally, 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. Additionally, the Superintendent or designee shall 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. Additionally, 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 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 and Board Policy and Administrative Regulation 6146.3 - Reciprocity of Academic Credit.

Applicability of Graduation Requirements

A student experiencing homelessness 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 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)

Additionally, each district school that has a website shall 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)

Policy 6173.1: Education For Foster Youth

Status: DRAFT

Original Adopted Date: 12/13/2024

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 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.

Regulation 6173.1: Education For Foster Youth

Status: DRAFT

Original Adopted Date: 12/13/2024

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 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 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)

Superintendent
15933 Maple Creek Road
Korbel, CA 95503
admin@maplecreekschool.org

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 in Education Code 51225.2 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)

Policy 6173.4: Education For American Indian Students

Status: DRAFT

Original Adopted Date: 12/13/2024

The Governing Board recognizes that American Indian students may have unique cultural, language, and educational needs that may be addressed by increasing student knowledge about American Indian history, including the history and culture of local tribes, and by providing American Indian students with access to education and other services necessary for such students to meet the same challenging academic standards as other students.

The Superintendent or designee shall provide all students with culturally relevant curriculum related to local American Indian tribes and implement strategies necessary for the improvement of the academic achievement of American Indian students.

In order to discuss, gain a shared understanding of, and develop curriculum for use within the district, and to identify the extent and nature of any achievement gaps between American Indian students and other district students, and strategies to address any such gaps, the district may form a California Indian Education Task Force with tribes local to the region. Participants in the task force meetings may consider issues of mutual concern, which include: (Education Code 33391)

1. Developing a thorough, shared understanding of accurate, high-quality curricular materials about the history, culture, and government of local tribes, and developing such materials for use within the district that include tribal experiences and perspectives
2. Developing a shared understanding of proper or improper instructional materials when these materials use depictions of Native Americans
3. Encouraging the adoption of the curriculum developed by the California Indian Education Task Force
4. Identifying the extent and nature of any achievement gap between American Indian students and other students, and strategies necessary to close it

If formed, the California Indian Education Task Force shall, within one year and thereafter annually, submit a report to the California Department of Education on the findings, including progress of work on Items #1-4, above. (Education Code 33391)

The Superintendent or designee shall identify American Indian students most at-risk of not meeting state academic standards and provide to such students the needed support(s), including making referrals, as appropriate, for special education services or services under Section 504 of the federal Rehabilitation Act of 1973, or other school-based services such as counseling and health services, supplemental instruction, before- or after-school services, and summer learning programs.

Suspension, expulsion, assignment to a supervised suspension classroom, or involuntary transfer to a continuation school of an American Indian student shall be in accordance with law and as specified in Administrative Regulation 5144.1 - Suspension and Expulsion/Due Process, Administrative Regulation 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities), and Board Policy/Administrative Regulation 6184 - Continuation Education.

The Superintendent or designee shall provide programs to facilitate the successful transition of American Indian students to post-secondary education and employment, which may include college and career fairs as specified in Board Policy 6164.2 - Guidance/Counseling Services and Board Policy 6178 - Career Technical Education, apprenticeship and preapprenticeship programs, mentorship programs, and counseling services.

As needed, the Superintendent or designee shall provide professional development to teachers and other school staff to assist them in understanding and responding to the unique needs of American Indian students.

At least annually, the Superintendent or designee shall report to the Board on the outcomes of American Indian students including, but not limited to, school attendance, student achievement test results, promotion and retention by grade level, graduation rates, and suspension/expulsion rates.

Bylaw 9320: Meetings And Notices

Status: DRAFT

Original Adopted Date: 12/13/2024

Meetings of the Governing Board are conducted for the purpose of accomplishing district business. The Board may meet in open session or closed session, as necessary, in accordance with applicable open meeting laws (Brown Act), and Board Bylaw 9320.1 - Remote Meetings and Attendance, Board Bylaw 9321 - Closed Session, Board Bylaw 9322 - Agenda/Meeting Materials, and Board Bylaw 9323 - Meeting Conduct.

A Board meeting exists whenever a majority of Board members gathers at the same time and location, including remotely or electronically, to hear, discuss, deliberate, or take action upon any item within the subject matter jurisdiction of the Board. (Government Code 54952.2)

In accordance with Board Bylaw 9012 - Board Member Electronic Communications, a majority of the Board shall not use a series of communications of any kind, directly or through intermediaries or technology, including official or personal social media accounts, to discuss, deliberate, or take action on any matter that is within the subject matter jurisdiction of the Board. (Government Code 54952.2)

However, the Superintendent or designee may engage in separate conversations or communications with Board members in order to answer questions or provide information regarding any matter within the subject matter jurisdiction of the Board, as long as that employee or district official does not communicate the comments or position of any Board members to other Board members. (Government Code 54952.2)

Regular Meetings

Unless otherwise determined by the Board, the Board shall hold regular Board meeting(s) each month starting at 9:30a.m. on the first Thursday of the month at the school, 15933 Maple Creek Road, Korb CA 95503nd address).

At least 72 hours prior to a regular Board meeting, the agenda shall be posted at one or more locations freely accessible to members of the public, on the district's website, and at any location required by Board Bylaw 9320.1 - Remote Meetings and Attendance. (Government Code 54954.2)

Consistent with Board Bylaw 9322 - Agenda/Meeting Materials, whenever agenda materials relating to an open session of a regular Board meeting are distributed to the Board less than 72 hours before the meeting, the Superintendent or designee shall make the materials available for public inspection at a public office or location designated for that purpose. The records shall be posted on the district website at the time the materials are distributed to all or a majority of the Board if distributed outside of business hours. (Government Code 54957.5)

Special Meetings

Special meetings of the Board may be called at any time by the presiding officer or a majority of the Board members on any topic within the subject matter jurisdiction of the Board unless otherwise prohibited by law or as specified in BB 9323.2 - Actions by the Board. (Government Code 54956)

At least 24 hours before the noticed start time, written notice of a special Board meeting shall be: (Government Code 54953.8, 54953.8.3, 54956)

1. Delivered personally or by any other means to all Board members and the local media who have requested such notice in writing
2. Posted on the district's website and in a location freely accessible to the public.
3. Posted in any location required by Board Bylaw 9320.1 - Remote Meetings and Attendance

The notice shall specify the time and location of the special Board meeting and the business to be transacted or

discussed. No other business shall be considered. (Education Code 35144; Government Code 54956)

Any Board member may waive the 24-hour written notice requirement prior to the time of the special Board meeting by filing a written waiver of notice with the clerk or secretary of the Board or by being present at the meeting at the time it convenes. (Education Code 35144; Government Code 54956)

Emergency Meetings

In the case of an emergency situation for which prompt action is necessary due to the disruption or threatened disruption of public facilities, the Board may hold an emergency Board meeting as long as it complies with all requirements of a special Board meeting, except the 24-hour notice and/or 24-hour posting requirements. (Government Code 54956.5)

The Board may meet in closed session during an emergency Board meeting so long as two-thirds of the members present at the meeting agree or, if less than two-thirds of the members are present, by unanimous vote of the members present. (Government Code 54956.5)

Except in the case of a dire emergency, the Board president or designee shall give notice of the emergency Board meeting by telephone or email at least one hour before the meeting to the local media that have requested notice of special Board meetings. As applicable, all telephone numbers or email addresses provided by the media in the most recent request for notification shall be exhausted. If telephone or internet services are not functioning, the notice requirement of one hour is waived and, as soon after the emergency Board meeting as possible, the Board shall notify those media representatives of the meeting and shall describe the purpose of the meeting and any action taken by the Board. In the case of a dire emergency, the Board president or designee shall give such notice at or near the time notification as is given to the other members of the Board. (Government Code 54956.5)

The minutes of the emergency Board meeting, a list of persons the Board president or designee notified or attempted to notify, a copy of the roll call vote, and any actions taken at the meeting shall be posted for at least 10 days in a public place as soon as possible after the meeting. (Government Code 54956.5)

An *emergency* means a work stoppage, crippling activity, or other activity that severely impairs public health and/or safety as determined by a majority of the members of the Board. (Government Code 54956.5)

A *dire emergency* means a crippling disaster, mass destruction, terrorist act, or threatened terrorist activity that poses peril so immediate and significant that requiring the Board to provide one-hour notice before holding an emergency Board meeting may endanger the public health and/or safety as determined by a majority of the members of the Board. (Government Code 54956.5)

Adjourned/Continued Meetings

The Board may adjourn/continue any regular or special Board meeting to a later time and location that shall be specified in the order of adjournment. Less than a quorum of the Board may adjourn/continue such a meeting. If no Board members are present, the secretary or the clerk may declare the Board meeting adjourned/continued to a later time and location and shall give notice in the same manner required for special Board meetings. (Government Code 54955)

Within 24 hours after the time of adjournment/continuance, a copy of the order or notice of adjournment/continuance shall be conspicuously posted on or near the door of the location where the Board meeting was held. (Government Code 54955)

Study Sessions, Retreats, Public Forums, and Discussion Meetings

The Board may convene a study session or public forum to study an issue in more detail or to receive information from staff or feedback from members of the public. Additionally, the Board may convene a retreat to discuss Board roles and relationships. Any such Board meeting, regardless of title or topic, shall be held as a regular or special Board meeting, as appropriate, and shall comply with all other requirements for regular or special Board meetings. (Government Code 54956)

Other Gatherings

Attendance by a majority of Board members at any of the following events is not subject to the Brown Act provided that a majority of the Board members do not discuss specific district business among themselves other than as part of the scheduled program: (Government Code 54952.2)

1. A conference or similar public gathering open to the public that involves a discussion of issues of general interest to the public or to school board members
2. An open, publicized meeting organized by a person or organization other than the district to address a topic of local community concern
3. An open and noticed meeting of another body of the district
4. An open and noticed meeting of a legislative body of another local agency
5. A purely social or ceremonial occasion
6. An open and noticed meeting of a standing committee of the Board established pursuant to Board Bylaw 9130 - Board Committees, provided that the Board members who are not members of the standing committee attend only as observers

Individual contacts or conversations between a Board member and any other person that are not part of a series of communications prohibited by the Brown Act are permitted. (Government Code 54952.2)

Location of Meetings

Unless the Board is holding a remote Board meeting during a proclaimed state of emergency or local emergency in accordance with Board Bylaw 9320.1 - Remote Meetings and Attendance, all Board meetings shall be held within district boundaries, except to do any of the following: (Government Code 54954)

1. Comply with state or federal law or court order or attend a judicial or administrative proceeding to which the district is a party
2. Inspect real or personal property which cannot conveniently be brought into the district, provided that the topic of the meeting is limited to items directly related to the property
3. Participate in meetings or discussions of multiagency significance, provided these meetings are held within one of the other agencies' boundaries, with all participating agencies giving the notice required by law
4. Meet in the closest meeting facility if the district has no meeting facility within its boundaries or if its principal office is located outside the district
5. Meet with elected or appointed state or federal officials when a local meeting would be impractical, solely to discuss legislative or regulatory issues affecting the district over which the state or federal officials have jurisdiction
6. Meet in or near a facility owned by the district but located outside the district, provided the meeting agenda is limited to items directly related to that facility
7. Visit the office of the district's legal counsel to meet in closed session on pending litigation, when doing so would reduce legal fees or costs
8. Attend conferences on nonadversarial collective bargaining techniques
9. Interview residents of another district regarding the Board's potential employment of an applicant for Superintendent of the district
10. Interview a potential employee from another district

All Board meetings, regardless of location, shall comply with the applicable notice and open meeting requirements. Additionally, no such meeting may be held in a facility that prohibits the admittance of any person on the basis of

ancestry or any characteristic listed in Government Code 11135, which is inaccessible to individuals with disabilities, or where members of the public must make a payment or purchase in order to be admitted. (Government Code 54961)

If a fire, flood, earthquake, or other emergency renders the posted regular or special Board meeting location unsafe and the deadline for posting the location has passed, the meeting shall be held at a location designated by the Board president or designee, who shall so inform all news media who have requested notice of meetings pursuant to Government Code 54956 by the most rapid available means of communication. (Government Code 54954)

Bylaw 9320.1: Remote Meetings and Attendance

Status: DRAFT

Original Adopted Date: Pending

The Governing Board recognizes the need, when permitted by law, to hold Board meetings in which the Board members meet remotely or in which individual Board members attend and participate remotely.

Definitions

Local emergency means either of the following that impacts persons under the jurisdiction of the district or property within the boundaries of the district: (Government Code 54953.8.2)

1. A condition of extreme peril proclaimed by a city, county, or city and county pursuant to Government Code 8630
2. A local health emergency proclaimed pursuant to Health and Safety Code 101080

Remote means not being physically present at the primary in-person location of a Board meeting, and includes the terms "teleconference" and "virtual."

Remote attendance and participation means the ability to attend and participate in a Board meeting by electronic means, through either audio or visual technology, or both.

Remote Board Member means a Board member, not physically present at the Board meeting, who nonetheless seeks to attend and participating in a Board meeting.

State of Emergency means state of emergency proclaimed pursuant to Government Code 8625.

Traditional Method of Remote Attendance

A remote Board member may attend and participate in a Board meeting so long as all of the following conditions are met: (Government Code 54953)

1. All votes taken during the meeting are by rollcall
2. The meeting is conducted in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the Board
3. The physical location of the remote Board member is open and accessible to the public during the meeting, except during closed session, such that members of the public may observe in person the remote Board member; may hear, listen to, or watch the meeting to the same extent as the remote Board member; and may make public comment during the same portion of the agenda as other members of the public from the same location as the remote Board member
4. The location from which the remote Board member will attend the meeting is noted in the agenda and the agenda is posted at that location in advance of the meeting as statutorily required based on the type of meeting
5. At least a quorum of the Board is within district boundaries

Remote Attendance as an Accommodation

A Board member with a qualifying disability under the Americans with Disabilities Act that precludes the Board member from attending a Board meeting in person or from attending and participating remotely in a Board meeting using the method specified in "Traditional Method of Remote Attendance" above may request to attend and participate remotely as a reasonable accommodation for the Board member's disability.

If the request is granted based on the district's process for reviewing reasonable accommodations, the remote Board member shall be permitted to attend and participate in the Board meeting as long as the following requirements are met: (Government Code 54953)

1. All votes taken during the meeting are by rollcall
2. The remote Board member utilizes both audio and visual technology to participate in the meeting, except no visual technology shall be required if a physical condition related to their disability results in a need to participate off camera
3. The remote Board member publicly discloses, before any action is taken, whether any individual 18 years of age or older is present at the Board member's location and the general nature of the member's relationship with each such individual

In this circumstance, the following conditions are not required: (Government Code 54953)

1. Including the location of the remote Board member in the agenda
2. Making the location of the remote Board member open and accessible to the public
3. Posting the agenda at the location of the remote Board member

Additionally, in this circumstance, the remote Board member shall be considered to be attending in-person at the physical meeting location for all purposes, including any requirement that a quorum participate from any particular location. (Government Code 54953)

These requirements and conditions may be modified as required by law or the district may offer another reasonable accommodation as appropriate.

Remote Attendance Due to Just Cause

Beginning July 1, 2026, a remote Board member may attend and participate in a Board meeting based on any of the following "just cause" reasons: (Government Code 54953.8.3)

1. A childcare or caregiving need of a Board member's child, parent, grandparent, grandchild, sibling, spouse, or domestic partner that requires the Board member to attend and participate remotely
2. A contagious illness that prevents a Board member from attending in person
3. A need related to a Board member's physical or mental condition not otherwise reasonably accommodated
4. A Board member is traveling while on official business of the Board or another state or local agency
5. An immunocompromised child, parent, grandparent, grandchild, sibling, spouse, or domestic partner of a Board member requires the Board member to attend and participate remotely
6. A physical or family medical emergency prevents a Board member from attending in person
7. Military service obligations that result in a Board member being unable to attend in person because the Board member is serving under official written orders for active duty, drill, annual training, or any other duty required as a member of the California National Guard or a United States Military Reserve organization that requires the Board member to be at least 50 miles outside the boundaries of the district

The remote Board member shall notify the Board at the earliest possible opportunity, including at the start of a Board meeting, of the need to attend and participate remotely for just cause, including the general circumstances of the Board member's need to attend and participate remotely. The remote Board member need not disclose any medical diagnosis or disability, or any personal medical information that is otherwise exempt under existing law. The minutes for the Board meeting shall identify the specific provision that is the basis for the just cause. (Government Code 54953, 54953.8.3)

Additionally, when a remote Board member attends and participates in a Board meeting based on just cause, all of the following conditions shall be met: (Government Code 54953, 54953.8, 54953.8.3)

1. All votes taken during the meeting are by rollcall
2. The meeting is conducted in a manner that protects the statutory and constitutional rights of the parties or the

public appearing before the Board

3. The public is able to access the meeting via a two-way audiovisual platform or a two-way audio service and a live webcast, with real-time public comment being allowed via the platform or service, in addition to public comment being available in person

The platform or service may require members of the public to register in order to make public comments as long as the platform or service is not controlled by the district.

4. The agenda for the meeting includes information describing how members of the public can access the platform or service and how members of the public can offer public comment
5. The minutes of the Board meeting state that the remote Board member attended and participated remotely
6. At least a quorum of the Board participates in person from a singular physical location clearly identified on the agenda and which is within district boundaries and is open to the public
7. The remote Board member utilizes both audio and visual technology to participate in the meeting
8. The remote Board member publicly discloses, before any action is taken, whether any individual 18 years of age or older is present at the Board member's location and the general nature of the member's relationship with each such individual

In this circumstance, the agenda need not include the location of the remote Board member or be posted at that location, and the location of the remote Board member need not be open and accessible to the public. (Government Code 54953, 54953.8)

The Board shall give notice of the means by which members of the public may access the meeting and offer public comment. The agenda shall identify and include an opportunity for all persons to attend via a call-in option or an internet-based service option. (Government Code 54953.8)

If the platform or service is disrupted such that the public cannot access the meeting or give real-time public comment, the Board meeting may continue but the Board may not take action on any agenda item until public access to the meeting is restored. (Government Code 54953.8)

A remote Board member may attend and participate in no more than two Board meetings per year for just cause. (Government Code 54953.8.3)

A remote Board member's attendance and participation in multiple Board meetings that begin on the same calendar day shall only count as one Board meeting for purposes of this limit.

Remote Board Meetings During a Proclaimed State of Emergency

The Board may conduct a remote Board meeting during a proclaimed state of emergency or local emergency in either of the following circumstances: (Government Code 54953.8.2)

1. For the purpose of determining, by majority vote, whether meeting in person would present imminent risks to the health or safety of attendees due to the emergency
2. When the Board, pursuant to Item #1 above, has determined that meeting in person would present imminent risks to the health or safety of attendees due to the emergency

In either such circumstance, the Board may hold a remote Board meeting without: (Government Code 54953.8, 54953.8.2)

1. Including the location of Board members in the agenda
2. Making the locations of Board members open and accessible to the public
3. Posting the agenda at the locations of Board members
4. Having at least a quorum of the Board members within the district boundaries

When the Board holds such a meeting, all of the following shall be followed: (Government Code 54953.8, 54953.8.2)

1. All votes taken during the meeting are by rollcall
2. The public is able to access the meeting via a call-in or audiovisual platform or service, with real-time observation of the meeting and public comment being allowed via the platform or service

The platform or service may require members of the public to register in order to make public comments so long as the platform or service is not controlled by the district.

3. The agenda for the meeting includes information describing how members of the public can access the platform or service

The Board may continue to conduct all Board meetings remotely throughout one or more 45-day periods as long as, prior to the beginning of each 45-day period, the Board has reconsidered the circumstances of the proclaimed state of emergency or local emergency and determined that it continues to directly impact the ability of the Board to meet safely in person. (Government Code 54953.8.2)

Bylaw 9322: Agenda/Meeting Materials

Status: DRAFT

Original Adopted Date: 12/13/2024

Governing Board meeting agendas shall reflect the district's vision and goals and the Board's focus on student learning and well-being.

Each agenda shall state the meeting time and location(s) and shall briefly describe each item listed in the agenda, including items to be discussed in closed session in accordance with Board Bylaw 9321 - Closed Session. (Government Code 54954.2)

For a regular meeting, the Board may consider an item not included in the posted agenda in accordance with Board Bylaw 9323.2 - Actions by the Board.

Public Comment

The agenda shall provide members of the public the opportunity to address the Board on any agenda item before or during the Board's consideration of the item, including items to be considered in closed session in accordance with Board Bylaw 9321 - Closed Session and items listed on the consent agenda. (Education Code 35145.5; Government Code 54954.3)

Before any other open session agenda item, there shall be one public comment item on every meeting agenda to give members of the public the opportunity to address the Board on any item on the open session agenda. The public comment period shall last no longer than three (3) minutes unless extended in accordance with Board Bylaw 9323 - Meeting Conduct. No member of the public may be permitted to speak more than once during this item.

The agenda need not provide an opportunity for public comment on an item that has previously been considered at an open meeting by a committee comprised exclusively of Board members, provided that all of the following conditions were met: (Government Code 54954.3)

1. Members of the public were afforded an opportunity to comment on the item, before or during the committee's consideration of the item
2. The item has not been substantially changed since the committee considered it
3. A quorum of the committee attended and participated in the committee meeting at which the item was considered from a singular physical location that was clearly identified on the agenda, open to the public, and situated within the boundaries of the district
4. Any other applicable provisions of Government Code 54954.3

Additionally, the agenda for a regular meeting shall provide members of the public with an opportunity to address the Board regarding matters within the subject matter jurisdiction of the Board which are not on the agenda. (Education Code 35145.5; Government Code 54954.3)

The notice and agenda shall include information describing how members of the public can access the platform or service and how members of the public can offer public comment if required pursuant to Board Bylaw 9320.1 - Remote Meetings and Attendance.

Disability-Related Accommodations or Modifications

The agenda shall include information regarding how, when, and to whom a request for disability-related accommodations or modifications, including auxiliary aids and services, may be made by an individual who requires accommodations or modifications in order to participate in the meeting, as well as the procedure for receiving and resolving such requests as required by law. (Government Code 54953.8, 54954.2)

Each agenda for a regular meeting shall list the address designated by the Superintendent or designee for public inspection of documents related to an open session item, or for records of a statement threatening litigation against the district to be discussed in closed session, when such documents have been distributed to the Board less than 72 hours before the meeting. (Government Code 54956.9, 54957.5)

Each agenda shall include a statement regarding the option for students and parents/guardians to request that directory information or personal information of the student or parent/guardian, as defined in Education Code 49061 and/or 49073.2, be excluded from the minutes. Additionally, the agenda shall state that the request must be made in writing to the secretary or clerk of the Board. (Education Code 49073.2)

Agenda Preparation

The Board president and the Superintendent, as secretary to the Board, shall work together to develop the agenda for each meeting, including whether an item requires Board action and whether an item shall be considered in open or closed session.

Any member of the public, or an individual Board member acting in that Board member's capacity as a member of the public, may request that a matter within the subject matter jurisdiction of the Board be placed on the agenda of a regular meeting. The request shall be submitted in writing to the Superintendent or designee with supporting documents and information. (Education Code 35145.5)

The Board president and Superintendent shall decide whether such a request is within the subject matter jurisdiction of the Board. Items not within the subject matter jurisdiction of the Board shall not be placed on the agenda. Additionally, if the Board president and Superintendent determine that the request is merely a request for information, then the request shall not be placed on the agenda.

A Board member may request in writing, at a meeting as part of a related open session item, or at a meeting as part of an open session item intended for this purpose that a specific matter within the subject matter jurisdiction of the Board be placed on an upcoming Board agenda. Within thirty (30) days of receiving the request, the Board member shall be informed by the Board president if the request has been approved or denied by the Board president and Superintendent.

If the request is approved, the Board president and Superintendent shall inform the Board member of the general timeframe that the matter will be placed on an agenda, on which part of the agenda the item will appear, and whether the item requires action by the Board. If the request is denied, the Board president and Superintendent fail to provide a response to the request, or the requesting Board member disagrees with the timeframe that the matter will be placed on an agenda, on which part of the agenda the item will appear, or whether the item requires action by the Board, then the Board member may appeal the response to the request to the Board. The Board president and Superintendent shall place the appeal on the next upcoming regular meeting agenda for Board action, but only as to whether, when, and how to agendize the requested matter. If a majority of the Board agrees with the appeal, the item will be considered in accordance with the decision of the majority of the Board.

In order to promote efficient meetings, the Board may bundle a number of items and act upon them together by a single vote through the use of a consent agenda, except as required by law. Consent items shall be items of a routine nature for which Board discussion is not anticipated and for which the Superintendent recommends approval.

Agenda Dissemination to Board Members

At least 72 hours before each regular meeting, each Board member shall be provided a copy of the agenda and all related materials such as the Superintendent or designee's report; minutes to be approved; copies of communications; reports from committees, staff, and others; and other available supporting documents pertinent to the meeting. Additionally, the Superintendent or designee may distribute to the Board additional materials related to agenda items less than 72 hours before each regular meeting, as permitted by law.

When a special meeting is called, Board members shall receive the agenda and all related materials at least 24 hours prior to the meeting. (Government Code 54956)

Board members shall review the agenda and all related materials before each regular or special meeting. Individual Board members may confer directly with the Superintendent or designee to ask questions and/or request additional information on agenda items. However, a majority of Board members shall not, outside of a noticed meeting, directly or through intermediaries or electronic means, discuss, deliberate, or take action on any matter within the subject matter jurisdiction of the Board.

Regular Meeting Agenda Dissemination to Members of the Public

The agenda and all related materials distributed to the Board related to a regular meeting shall be made available to the public upon request without delay. However, only those documents which are disclosable public records under the California Public Records Act (CPRA) and which relate to an agenda item scheduled for the open session portion of a regular meeting or which contain a claim or written threat of litigation which will be discussed in closed session shall be made available to the public. (Government Code 54956.9, 54957.5)

At least 72 hours prior to a regular meeting, the agenda shall be posted at one or more locations freely accessible to members of the public. (Government Code 54954.2)

Additionally, the Superintendent or designee shall post the agenda on the homepage of the district website. The posted agenda shall be accessible through a prominent direct link to the current agenda or to the district's agenda management platform in accordance with Government Code 54954.2. When the district utilizes an integrated agenda management platform, the link to that platform shall take the user directly to the website with the district's agendas, and the current agenda shall be the first available. (Government Code 54954.2)

If a writing which relates to an open session agenda item or which contains a claim or written threat of litigation which will be discussed in closed session during a regular meeting is distributed to the Board less than 72 hours prior to the meeting, the Superintendent or designee shall make the writing available for public inspection at a designated location at the same time the document is distributed to all or a majority of the Board. However, if the writing is distributed to at least a majority of the Board at a time when the designated location is closed to the public, this requirement may be satisfied by posting the writing on the district website if the following conditions are met: (Government Code 54957.5)

1. An initial staff report or similar document containing an executive summary and any staff recommendations related to the agenda item is made available for public inspection at the designated location at least 72 hours before the meeting
2. The writing is immediately posted on the district's website in a position and manner that makes it clear that the writing relates to an agenda item for the upcoming meeting
3. The district lists the website address where such writings may be accessed on all Board meeting agendas
4. A physical copy of the document is made available for public inspection at the designated location at the beginning of the next regular business hours, but not less than 24 hours before the meeting

The Superintendent or designee shall mail a copy of the agenda or a copy of all the documents constituting the agenda packet to any person who requests the items. The materials shall be mailed at the time the agenda is posted or upon distribution of the agenda to a majority of the Board, whichever occurs first. (Government Code 54954.1)

The Superintendent or designee shall email a copy of, or a website link to, the agenda or a copy of all the documents constituting the agenda packet to any person who requests such items to be delivered by email. If the Superintendent or designee determines that it is technologically infeasible to do so, a copy of the agenda or a website link to the agenda and a copy of all other documents constituting the agenda packet shall be sent to the person who has made the request in accordance with mailing requirements specified in law. (Government Code 54954.1)

Any request for mailed copies of agendas or agenda packets shall be in writing and shall be valid for the calendar year

in which it is filed. Written requests must be renewed following January 1 of each year. (Government Code 54954.1)

Persons requesting mailing of the agenda or agenda packet shall pay an annual fee, as determined by the Superintendent or designee, not to exceed the cost of providing the service.

Any document prepared by the district or Board and distributed during an open meeting shall be made available for public inspection at the meeting. Any document prepared by another person shall be made available for public inspection after the meeting. These requirements shall not apply to a document that is exempt from public disclosure under the CPRA. (Government Code 54957.5)

Upon request, the Superintendent or designee shall make the agenda, agenda packet, and/or any writings distributed at the meeting available in appropriate alternative formats to persons with a disability, as required by the Americans with Disabilities Act. (Government Code 54954.1)

Special Meeting Agenda Dissemination to Members of the Public

The requirements for the dissemination of regular meeting agendas and related materials and writings to members of the public found in "Regular Meeting Agenda Dissemination to Members of the Public" shall be applicable to the dissemination of special meeting agendas and related materials and writings to members of the public except that the 24-hour requirement shall apply rather than the 72-hour requirement.

Bylaw 9323: Meeting Conduct

Status: DRAFT

Original Adopted Date: 12/13/2024

Meeting Procedures

All Governing Board meetings shall begin on time and shall be guided by an agenda prepared in accordance with Board bylaws and posted and distributed in accordance with the Ralph M. Brown Act (open meeting requirements) and other applicable laws.

The Board chair, who is either the Board president or the Board member chairing the meeting at the time if the Board president is absent, shall conduct Board meetings in accordance with Rosenberg's Rules of Order to enable the Board to efficiently consider issues and carry out the will of the majority.

When any Board member requests the removal of an item from the consent agenda, the item shall be removed and given individual consideration for action as a separate agenda item. The Board chair shall determine where on the agenda the former consent item is placed.

Quorum and Abstentions

Except as required by law, the Board shall act by majority vote of all of the membership constituting the Board. (Education Code 35164)

Except when prohibited by law, the Board expects its members to vote on all issues before them. When a member abstains, the abstention shall not be counted for purposes of determining whether a majority of the membership of the Board has taken action.

Public Participation

Members of the public are encouraged to attend Board meetings and to address the Board concerning any item on the agenda or within the Board's jurisdiction. So as not to inhibit public participation, members of the public attending a Board meeting shall not be requested to sign in, complete a questionnaire, or otherwise provide their name or other information as a condition of attending the meeting, except if a member of the public desires to observe the meeting or make public comment through the use of a third party website or online platform as required by the third party provider.

To facilitate public comment, the Board may request that members of the public who wish to give public comment provide their names or other identifying information to determine speaking order.

In order to conduct district business in an orderly and efficient manner, public comment shall occur in accordance with Board Bylaw 9322 - Agenda Meeting/Materials and in compliance with the following procedures:

1. The Board shall take no action or discussion on any item not appearing on the posted agenda, except as authorized by law (Education Code 35145.5; Government Code 54954.2)
2. Board members or district staff members may briefly respond to statements made or questions posed by the public about items not appearing on the agenda (Government Code 54954.2)

Additionally, on their own initiative or in response to questions posed by the public, Board members or staff members may ask a question for clarification, make a brief announcement, or make a brief report on their own activities. (Government Code 54954.2)

In addition, the Board or a Board member may provide a reference to staff or other resources for factual information, ask staff to report back to the Board at a subsequent meeting concerning any matter, or take action directing staff to place a matter of business on a future agenda. (Government Code 54954.2)

3. A member of the public wishing to be heard by the Board shall first be recognized by the Board chair

An individual speaker shall be allowed a maximum of three minutes to address the Board. However, the Board chair, or a majority of the Board, may adjust the amount of time allowed for public input and/or the time

allotted for each speaker. Any such adjustment shall be done equitably so as to allow a diversity of viewpoints. Additionally, the Board chair may ask members of the public with the same viewpoint to select a few individuals to address the Board on behalf of that viewpoint.

In order to ensure that non-English speakers receive the same opportunity to directly address the Board, any member of the public who utilizes a translator shall be provided at least twice the allotted time to address the Board, unless simultaneous translation equipment is used to allow the Board to hear the translated public testimony simultaneously. (Government Code 54954.3)

4. An individual speaker may give some or all of the speaker's time to another speaker, provided that no individual speaker is permitted to speak more than the maximum time permitted per individual speaker pursuant to Board Bylaw 9322 - Agenda/Meeting Materials
5. For any public comment period with a time limit when a remote Board member is attending and participating based on just cause pursuant to Board Bylaw 9320.1 - Remote Meetings and Attendance, the Board may not close that public comment period or the opportunity to register to provide public comment via the two-way audiovisual platform or two-way audio service until the full time for public comment has elapsed (Government Code 54953.8)

For any other public comment period when a remote Board member is attending and participating based on just cause pursuant to Board Bylaw 9320.1 - Remote Meetings and Attendance, the Board shall allow a reasonable amount of time to permit members of the public to provide public comment and to register to do so via the two-way audiovisual platform or two-way audio service. (Government Code 54953.8)

6. The Board chair shall determine whether an individual's public comment is within the scope of the public comment period, subject to the following conditions:
 - a. If the public comment is within the scope of a different public comment period, the Board chair shall so indicate
 - b. Public criticism of the Board, individual Board members, the district, its policies, procedures, programs, services, acts, or omissions shall not be prohibited (Government Code 54954.3)
 - c. Public criticism of district employees shall not be prohibited.
However, whenever a member of the public initiates specific complaints or charges against an individual employee, the Board chair shall inform the complainant of the appropriate complaint procedure.

Disruptions

The Board chair shall not permit an individual to actually disrupt a Board meeting. Actual disruption by an individual or any conduct or statements that threaten the safety of any person(s) at the meeting shall be grounds for the Board chair to terminate the privilege of addressing the Board for that meeting and remove the individual from the meeting. (Government Code 54957.95)

Prior to removal, the individual shall be warned that the individual's behavior is disrupting the meeting and that failure to cease the disruptive behavior may result in removal. If, after being warned, the individual does not promptly cease the disruptive behavior, the Board chair, or designee, may then remove the individual from the meeting. (Government Code 54957.95)

When an individual's behavior constitutes the use of force or a true threat of force, the individual shall be removed from a Board meeting without a warning. (Government Code 54957.95)

Disrupting means engaging in behavior during a Board meeting that actually disrupts, disturbs, impedes, or renders infeasible the orderly conduct of the meeting and includes, but is not limited to, a failure to comply with reasonable and lawful regulations adopted by a legislative body pursuant to Section 54954.3 or any other law, or engaging in behavior that constitutes use of force or a true threat of force. (Government Code 54957.95)

True threat of force means a threat that has sufficient indicia of intent and seriousness, that a reasonable observer would perceive it to be an actual threat to use force by the person making the threat. (Government Code 54957.95)

Additionally, the Board may order the room cleared when a group or groups of persons willfully interrupts so as to render the orderly conduct of the meeting unfeasible and order cannot be restored by the removal of individuals who

are willfully interrupting the meeting. In this case, members of the media not participating in the disturbance shall be allowed to remain, and individuals not participating in such disturbances may be allowed to remain at the discretion of the Board. When the room is ordered cleared due to such a group disturbance, further Board proceedings shall concern only matters appearing on the agenda. (Government Code 54957.9)

When such group disruptive conduct occurs, the Board may decide to recess the meeting to help restore order, remove the disruptive individual(s), or clear the room. Additionally, the Board may adjourn the meeting to another time and location specified in an order of adjournment. The Board chair may direct the Superintendent or designee to contact local law enforcement as necessary. (Government Code 54955, 54957.9, 54957.95, 54957.96)

Recording by the Public

Members of the public may record an open Board meeting using an audio or video recorder, still or motion picture camera, cell phone, or other device, provided that the noise, illumination, or obstruction of view does not persistently disrupt the meeting. The Superintendent or designee may designate locations from which members of the public may make such recordings without causing a distraction.

If the Board finds that noise, illumination, or obstruction of view related to these activities would persistently disrupt the proceedings, these activities shall be discontinued or restricted as determined by the Board. (Government Code 54953.5, 54953.6)

MAPLE CREEK ELEMENTARY SCHOOL
March 12, 2026
BOARD OF TRUSTEES MEETING

5.0 Information Items for Discussion

The Board is asked to receive and discuss the following items

5.1 Superintendent's Report

A brief presentation about the current status at Maple Creek Elementary from the Superintendent.

5.2 Staff Report

A brief presentation about the current happenings at Maple Creek Elementary from the Staff.

MAPLE CREEK ELEMENTARY SCHOOL
February 12, 2026
BOARD OF TRUSTEES MEETING

6.0 DISCUSSION / ACTION ITEMS

The board will discuss and take action at its authority on items listed.

6.1 Auditor Selection for 25-26, 26-27 and 27-28 school year.

DEPARTMENT/PROGRAM:

Fiscal/Board Governance

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

Every three years we are able to select a new auditor. For the past three years we have been served by RT Dennis. They know small schools well and the process has been fairly easy for the district. Regardless we put out a Request for Proposal and received three proposal packages from; RT Dennis, Christy White and James Marta and Co. Out of the three, our current auditor is the most reasonable priced.

ACTION REQUESTED/RECOMMENDATION:

To select the Auditor for the school to enter into a contract for providing services to the district for the 25-26, 26-27 and 27-28 school years.

6.2 Certification of the Maple Creek Elementary School 2025-2026 2nd Interim Budget

DEPARTMENT/PROGRAM:

Fiscal/Board Governance

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

Education Code Section 42130 requires each school district to submit a Second Interim Report for the period ending January 31. The governing board of the school district is required to approve the reports no later than 45 days after the close of the period and to certify in writing whether the district is able to meet its financial obligations for the remainder of the fiscal year and for the subsequent fiscal years

Recommendations:

To Certify the Maple Creek 2nd Interim Budget for the 2025-2026 school year as positive

6.3 Consideration of and Possible Action on Resolution Regarding Certificated Reduction in Force (0.15 F.T.E. – Layoff)

DEPARTMENT/PROGRAM:

Personnel

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

The school increased this position at the beginning of the year from .5 fTE to .95 FTE. The board is being asked to consider a reduction of the position to .8 FTE, removing .15 FTE. This step must be taken at the March Board meeting, but is NOT a final decision. The final decision will be made at the May Board meeting.

Recommendations:

To approve the Resolution Regarding Certificated REduction in Force (.15 FTE - Layoff).

6.4 Transportation Plan Update

DEPARTMENT/PROGRAM:

Fiscal/Board Governance

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

The school obtained an additional \$9622 of transportation funding for the 25-26 school year. This required us to update our transportation plan to include the new funding.

Recommendations:

To approve the Transportation Plan Update



James Marta & Company LLP
Certified Public Accountants

Accounting ▪ Audit ▪ Consulting ▪ Tax

**Maple Creek Elementary School District
Proposal for Annual Auditor Services**

Ms. Beth Wylie
Superintendent

15933 Maple Creek Road
Korbel, CA 95550

James Marta & Company LLP (Partnership)

Principal Contact: Jesse Deol, CPA, ARM

701 Howe Avenue, Suite E3

Sacramento, CA 95825

Tel: (916) 999-9624

Fax: (916) 993-9489

Email: JDeol@JPMCPA.com

www.JPMCPA.com



James Marta & Company LLP
Certified Public Accountants

Accounting ▪ Audit ▪ Consulting ▪ Tax

March 4, 2026

Beth Wylie
Superintendent
Maple Creek Elementary School District
15933 Maple Creek Road
Korbel, CA 95550

RE: Proposal for Annual Independent Audit Services

We are pleased to present our proposal to the Maple Creek Elementary School District to conduct an annual financial audit for the fiscal years ending June 30, 2026, 2027, and 2028.

As a California-certified Public Accounting firm, we adhere to the highest professional standards required for auditing school districts. Here's what separates James Marta & Company from others:

- **Education Specialists:** Our team's extensive experience includes Financial Audits, Single Audits and Bond Audits for County Offices of Education, School Districts, and Charter Schools.
- **Remote Service:** Our secure systems enable us to effectively interact with you and conduct audit processes remotely, in accordance with ongoing orders to maintain social distance.
- **Partner Engagement:** Our Partners are on site to lend their experience at critical points of the project.
- **Support for GASB Compliance:** We bring practical experience with Conversion Entries required by GASB 34, Net Pension Liability Calculations required by GASB 68, OPEB Liability Disclosures required by GASB 75, GASB 87 leases, GASB 96 Subscription Based Information Technology Agreement (SBITA) and GASB 101 compensated absences, and reconciling long-term liabilities.
- **No Surprises:** You stay up to speed throughout the project with personal updates and a portal that shows the real-time status of every document under evaluation.
- **We Value Your Time:** We'll help you meet your audit deadlines, simplify document transfers, and minimize disruptions.
- **We Help You Apply Your Audit to Improve:** Your audit can help you better understand operational risks and improve controls. We help you apply your audit for continual improvement.
- **Ongoing Support:** We're your year-round resource with an independent perspective and practical advice and training on closings, financial statements, and changing compliance standards.

If we are selected for this engagement, we will commit the resources necessary for the successful and timely completion of the work. This proposal is valid for sixty (60) days from March 4, 2026. Please contact Jesse Deol (JDeol@JPMCPA.com) if we can provide additional information.

Sincerely,

A handwritten signature in black ink that reads "Jesse Deol". The signature is written in a cursive style with a large, looped 'D'.

James Marta & Company LLP
Jesse Deol, CPA, APM, Partner
JDeol@JPMCPA.com (916) 999-9624

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A. STATEMENT OF QUALIFICATIONS

Since 1998, James Marta & Company LLP has helped local education agencies (LEAs) stabilize their financial core, manage risk, ensure compliance, improve operations, report transparently, and meet stakeholder's interests. The firm is known for delivering premium service and a high level of partner engagement.

We conduct more than 150 audits each year. Many of these are for Local Education Agencies including School Districts, County Offices of Education, and Charter Schools.

IDENTIFICATION

Firm Name: James Marta & Company LLP

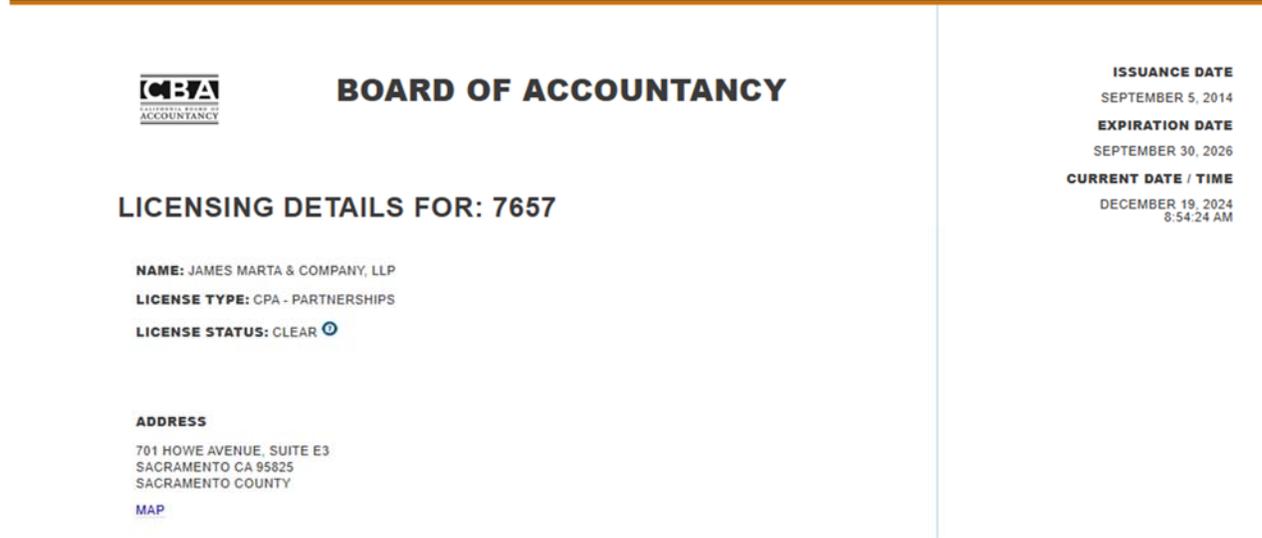
Address: 701 Howe Avenue, Suite E3, Sacramento, CA 95825

Telephone: (916) 993-9494

Jesse Deol is a Partner in James Marta & Company LLP and will be the lead partner in the audit. Mr. Deol is authorized to sign proposals on behalf of the firm.

CPA LICENSE

James Marta & Company LLP is a local firm and is licensed by the California Board of Accountancy in the State of California. We have maintained our certification since 1998. We will assign a California-Licensed CPA as the auditor in charge.



The screenshot displays the CPA License Details for license number 7657. On the left, the California Board of Accountancy logo is shown above the text "BOARD OF ACCOUNTANCY". Below this, the license details are listed: NAME: JAMES MARTA & COMPANY, LLP; LICENSE TYPE: CPA - PARTNERSHIPS; LICENSE STATUS: CLEAR with a blue checkmark icon. The address is listed as 701 HOWE AVENUE, SUITE E3, SACRAMENTO CA 95825, SACRAMENTO COUNTY, with a "MAP" link below. On the right side of the screenshot, the following information is displayed: ISSUANCE DATE: SEPTEMBER 5, 2014; EXPIRATION DATE: SEPTEMBER 30, 2026; CURRENT DATE / TIME: DECEMBER 19, 2024, 8:54:24 AM.

SUPPORT AND CONSULTING

- Conducted over 400 audits of local education agencies.
- Prepare calculations, entries and disclosures for net pension and net OPEB liabilities to comply with GASB 68 and 75 and related deferred outflows and deferred inflows, GASB 87 leases, GASB 96 (SBITA) and GASB 101 compensated absences.

- Prepare annual conversion entries to comply with GASB 34.
- Reconcile long-term debt activity.
- Prepare entry for debt issuance and refinancing.
- Help educators prepare for federal compliance audits according to Uniform Guidance.
- Assisted clients in achieving the Government Finance Officer Association’s (GFOA) Certificate of Excellence in Financial Reporting.
- Year-round resource to assist with:
 - Associated Student Body In-Service Training;
 - Evaluation and consulting for closing entries;
 - Analysis and recommendations for information technology systems;
 - Federal or state compliance standards; and
 - Consultation on accounting and audit topics.

“James Marta & Company is the best firm I have had the pleasure of working with. We call on them throughout the year as well as during audit time. We value their information, guidance and ideas!”

Sheryl Parker
Director – Business Services,
Colusa County Office of Education

FOCUSED ON SERVING SCHOOL DISTRICTS

We have worked with hundreds of School Districts, County Offices of Education, Community Colleges, and Charter Schools in California. We conduct more than 100 government audits each year including over 50 audits of local education agencies in 2025. The following list includes recent School Districts, County Offices of Education, and Charter Schools for whom we provide audit services:

- Ackerman Elementary School District
- Arcata School District
- Aromas-San Juan Unified School District
- Benicia Unified School District
- Big Lagoon Union School District
- Blue Lake Union School District
- Colusa County Office of Education
- Colusa Unified School District
- Cutten Elementary School District
- Davis Joint Unified School District
- Dixon Unified School District
- Esparto Unified School District
- Eureka Union School District
- First 5 Colusa County
- Gilroy Unified School District
- Jacoby Creek School District
- Kirkwood Elementary School District
- Maxwell Unified School District
- McKinleyville Union School District
- Natomas Unified School District
- Horizon Charter Schools
- Pacific Charter Institute
- Peninsula Union School District
- Pierce Joint Unified School District
- Placer Hills Union School District
- Ripon Unified School District
- Rocklin Academy Family of Schools
- Sacramento County Office of Education
- San Bruno Park School District
- San Mateo Union High School District
- Sonora Elementary School District
- South Bay Union Elementary School District
- Southern Humboldt Joint Union School District
- Thermalito Union Elementary School District
- Trinidad Union School District
- Vacaville Unified School District
- Visions In Education
- Washington Unified School District
- Williams Unified School District
- Winters Joint Unified School District
- Yolo County Office of Education

STATE CONTROLLER OFFICE AUDIT SUBMISSION

All of audit reports have been accepted and certified by the Office of the State Controller in the last five years.

EDUCATION SECTOR ENGAGEMENT

- Work closely with the State Controller’s Office and California Department of Education to develop the annual “Audit Guide” and other fiscal issues.
- Participated on California’s Fiscal Crisis Management Assistance Team (FCMAT) for troubled school districts.
- Assisted County Offices of Education with troubled school districts.
- Former Committee Chair for CASBO Sacramento Section Professional Council.
- Participated in California State Controller’s Office and California Department of Education projects including: 1) standards and procedures for audits of California K-12 Local Education Agencies; and 2) accounting and reporting for California Charter Schools.

TRAINING AND SPEAKING

- Experience training School Districts on Compliance, Internal Controls, Student Body accounting, Attendance accounting, Budgeting, Conversion Entries, Fraud Prevention and Detection, Accounting, Auditing and Board Governance Responsibility and Accountability.
- Developed and taught portions of the CBO Academy for Total School Solutions.
- Participated as Conference Speaker and Instructor for California Association of School Business Officials (CASBO) on subjects including budgeting, fraud, federal and state compliance, attendance, student body, charter schools and other fiscal issues. Published articles for CASBO.

GASB EXPERTISE

- GASB 96: Experience helping districts disclose Subscription Based Information Technology Agreement (SBITA) liabilities, assets and expenses including deferred inflows and outflows.
- GASB 87: Experience helping districts disclose lease liabilities, assets and expenses including deferred inflows and outflows.
- GASB 75: Experience helping districts disclose Other Post Employment Benefit (OPEB) liabilities and expenses including deferred inflows and outflows.
- GASB 68: Experience helping districts prepare Net Pension Liability (PERS, STRS) calculations including deferred inflows and outflows of resources related to pension and pension expenses.
- GASB 34: Experience accurately converting the current financial resources measurement focus and the modified accrual basis of accounting (fund financial statements) to the economic resources measurement focus and the accrual basis of accounting including the assets, liabilities, revenues, expenses, and gains and losses of the government (government-wide financial statements).
- GASB 101: Experience helping districts calculate and disclose compensated absence liabilities.
- *Management’s discussion and analysis (MD&A)*. MD&A should introduce the basic financial statements and provide an analytical overview of the government’s financial activities. Although it is RSI, governments are required to present MD&A *before* the basic financial statements.
- Notes to the financial statements provide information that is essential to a user’s understanding of the basic financial statements.
- *Required supplementary information (RSI)*. In addition to MD&A, this Statement requires budgetary comparison schedules to be presented as RSI along with other types of data as required by previous GASB pronouncements. This Statement also requires RSI for governments that use the modified approach for reporting infrastructure assets.

“James Marta and the entire audit team provide exceptional service. His team works very efficiently and have always been responsive to our needs. They go above and beyond by explaining concepts to our staff so that they have a thorough understanding and appreciation of the important work we all do.”

Álvaro Meza, Assistant Superintendent, Business Services/Chief Business Official, Gilroy Unified School District

INDEPENDENCE/CONFLICTS OF INTEREST

James Marta & Company LLP certifies that we meet AICPA’s Quality Control Standards, ethical mandates and code of professional conduct including those related to professional independence addressed by the GAO Standards for Audit of Governmental Organizations Programs Activities and Functions. We have firm policies related to leadership, independence, objectivity, conflict of interest, client relationships, engagement supervision and review, documentation, and more.

We are not aware of any business relationships James Marta & Company LLP or the firm’s employees have that may pose actual or potential conflicts of interest in conducting an audit for Maple Creek Elementary School District. We have no clients with a financial interest in the outcome of this audit.

EQUAL OPPORTUNITY EMPLOYER

James Marta & Company LLP is an equal opportunity employer and makes employment decisions on the basis of merit. We want to have the best available persons in every job. Company policy prohibits unlawful discrimination based on race, color, creed, gender, religion, marital status, registered domestic partner status, age, national origin or ancestry, physical or mental disability, medical condition including genetic characteristics, sexual orientation, or any other consideration made unlawful by federal, state, or local laws. It also prohibits unlawful discrimination based on the perception that anyone has any of those characteristics, or is associated with a person who has or is perceived as having any of those characteristics. All such discrimination is unlawful.

INSURANCE OVERVIEW

James Marta & Company LLP maintains the following insurance coverages:

- Commercial General Liability: Up to \$2,000,000 per claim and \$4,000,000 aggregate.
- Workers’ Compensation: Up to \$1,000,000 per claim.
- Business Auto Coverage: Up to \$2,000,000 per claim.
- Professional Liability insurance: Up to \$1,000,000 per claim and \$2,000,000 aggregate.

PEER REVIEW

James Marta & Company’s quality control policies and procedures align with AICPA’s professional standards for Certified Public Accountants. All employees of the firm are trained in our policies and procedures and are responsible for understanding, implementing, and adhering to them.

Our procedures and quality control system are verified through an independent peer review. Our most recent peer review (2024) resulted in a rating of Pass – the highest rating available. Our most recent peer review letter is provided in [Appendix A](#).

B. REFERENCE CLIENTS

We work hard to earn the trust of our clients and strive to develop a partnership to work as a team. **Please call our references** to find out what difference we can make for you.

Organization	Contact	Type of Work
Gilroy Unified School District 7810 Arroyo Circle Gilroy, CA 95020	Alvaro Meza Superintendent of Business (408) 848-7126 alvaro.meza@gusd.k12.ca.us	Audit/Single Audit Bond Performance Audit 2013 – present
Vacaville Unified School District 401 Nut Tree Road Vacaville, CA 95687	Kelly Burks Assistant Superintendent, Business & Administrative Services (707) 452-6121 kburks@vusd.solanocoe.k12.ca.us	Audit/Single Audit/ Bond Performance Audit 2015 – present
Davis Joint Unified School District 526 B Street Davis, CA 95616	Timothy Rahill Associate Superintendent of Business Services (530) 757-5300 ext. 122 trahill@djud.net	Audit/Single Audit Bond Performance Audit 2023 – present
Thermalito Union Elementary School District 400 Grand Avenue, Oroville, CA 95965	Cody Walker, Superintendent Scott Johnson, Business Manager (530) 538-2900 cwalker@thermalito.org sjohnson@thermalito.org	Audit/Single Audit Bond Performance Audit 2013 – present
Benicia Unified School District 350 East K Street Benicia, CA 94510	Trudy Barrington Chief Business Official (707) 747-8300 x 1217 tbarrington@beniciaunified.org	Audit/ Single Audit/ Bond Performance 2011-present
Sonora Elementary School District 830 Greenley Road Sonora, CA 95370	DeAna Bacon Chief Business Official (209) 532-5491 x4080 dbacon@sesk12.org	Audit 2024 – present
Placer Hills Union School District 16801 Placer Hills Road Meadow Vista, CA 95722	Dr. Roxanne Sanders Business Manager (530) 878-2606 x3004 rsanders@phusd.org	Audit 2024 – present

C. TEAM INTRODUCTION AND RESUMES

Our team brings extensive experience conducting financial audits, single audits and bond audits of County Offices of Education and School Districts that are similar in size and complexity to Maple Creek Elementary School District. Your audit team will include the following members:

Name, Certification, Classification	Experience
<p>Jesse Deol, CPA, ARM Engagement Partner</p>	<p>Jesse has more than 15 years of experience conducting financial audits, single audits, bond audits, and GASB consulting for county offices of education, school districts, charter schools, special districts, nonprofits, and joint powers authorities.</p> <p>In 2025, Jesse worked on audits of Sacramento County Office of Education, Colusa County Office of Education, Colusa Unified School District, Dixon Unified School District, Maxwell Unified School District, Winters Joint Unified School District, Washington Unified School District, Gilroy Unified School District, Vacaville Unified School District, Thermalito Union Elementary School District, Benicia Unified School District, Sonora Elementary School District, Placer Hills Union School District, and more.</p>
<p>James Marta, CPA, CGMA, ARPM Technical Review Partner</p>	<p>Mr. Marta has more than 30 years of experience with financial audit, single audit, bond audit, and GASB consulting for county offices of education, school districts, charter schools, special districts, nonprofits, and joint powers authorities.</p>
<p>Michael Manduca, CPA Audit Manager</p>	<p>Michael has more than 15 years of experience with financial audit, single audit, bond audit, and GASB consulting for County Offices of Education, School Districts, Charter Schools, Special Districts, and Joint Powers Authorities.</p> <p>In 2025, Mike was manager for Audits of LEAs with ADA of up to 12,500. These included Benicia Unified School District, Horizon Charter School, Pacific Charter Institute, Colusa County Office of Education, Esparto Unified School District, Maria Montessori Charter Academy, Sacramento County Office of Education, Vacaville Unified School District, and more.</p>
<p>Jhon Munoz, CPA Audit Supervisor</p>	<p>Jhon has over 5 years of experience in conducting financial audits of school districts, county offices of education, and charter schools.</p>
<p>Spencer Blanda Staff Auditor</p>	<p>Spencer has over 5 years of experience in conducting financial audits of school districts, county offices of education, and charter schools.</p>



JESSE DEOL, CPA, ARM

ENGAGEMENT PARTNER

Jesse is a firm Partner with more than 15 years of experience in audit, consulting and accounting for LEAs, Joint Powers Authorities, Special Districts, employee benefit plans, local government agencies, and nonprofits.

TEACHING & INDUSTRY LEADERSHIP

- Single Audit training per the Uniform Guidance (internal and external);
- State Compliance for LEAs (internal and external);
- Associated Student Body for various school districts;
- State Compliance for LEAs on year-end closing and GASB.

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CSCPA)
- Association of International Certified Professional Accountants

SELECT CLIENTS

Local Education Agencies (LEAs)

Arcata Elementary School District
 Benicia Unified School District
 Big Lagoon Union School District
 Blue Lake Union School District
 Brentwood Unified School District
 Colusa County Office of Education
 Colusa Unified School District
 Dixon Unified School District
 Esparto Unified School District
 Eureka City Unified School District
 Eureka Union School District
 First 5 Colusa County
 Gilroy Unified School District
 Griffin Technology Academies
 Humboldt County Office of Education
 Kirkwood Elementary School District
 Maxwell Unified School District
 McKinleyville Union School District
 Natomas Unified School District
 Northern Humboldt UHSD
 Peninsula Union School District
 Pierce Joint Unified School District
 Ripon Unified School District
 Rocklin Academy Family of Schools
 Sacramento County Office of Education
 San Bruno Park School District
 San Mateo Union High School District
 Southern Humboldt Union School District
 Trinidad Union School District
 Thermalito Union School District
 Vacaville Unified School District
 Visions in Education
 Washington Unified School District
 Williams Unified School District
 Winters Joint Unified School District
 Yolo County Office of Education

Nonprofit Organizations

CalACT
 California Hotel and Lodging Association
 California Special Districts Association
 California Transit Association
 Charis Youth Center
 Gender Health
 Sunburst Projects

Nonprofit Organizations (continued)

Paradise Oaks Youth Services

Resident Owned Parks

Sacramento Tree Foundation
 State Association of County Retirement Systems
 Niles East Mobilehome Estates
 Paradise Oaks Youth Services
 Resident Owned Parks
 State Association of County Retirement Systems
 Sunburst Projects

Joint Powers Authorities

Bay Areas Schools Insurance Cooperative
 Calif. Housing Worker's Compensation
 California Transit Systems JPA
 Central Valley Financing Authority
 Central San Joaquin Valley RMA
 Exclusive Risk Mgmt Authority of CA
 Northern California Gas Authority
 North Coast Schools Insurance Group
 North Coast Schools Medical Insurance
 Pooled Liability Assurance Network
 Redwood Empire Municipal Insurance Fund
 Sacramento Cogeneration Authority
 Sacramento Municipal Utility District Financing Authority
 Sacramento Power Authority
 Shared Agency Risk Pool
 Trindel Insurance Fund
 Valley Clean Energy
 West San Gabriel Workers' Compensation
 West San Gabriel Liability/Property JPA

Special Districts

Banning Library District
 Livermore Area Recreation and Park District
 Mid-Peninsula Water District
 No. Calif. Regional Public Safety Training
 NorthStar Community Services District
 Truckee-Donner Recreation and Park District
 Truckee Sanitary District
 Southgate Recreation and Park District
 Sacramento LAFCO
 Solano LAFCO



ROLE & RESPONSIBILITIES

- Audit risk assessment, audit design, planning, control, review and evaluation.
- GAAP Conformance
- Communication with executive team and Board.
- Manages audit team, tasks, progress, and schedule.
- Available for questions.

EDUCATION

- California State University, Sacramento B.S. Accounting

CERTIFICATIONS

- CPA (California, Oregon)
- Associate in Risk Management
- Intermediate Single Audit
- Cybersecurity Fundamentals for Finance and Accounting Professionals
- Not-for-Profit Certificate I

SPECIALIZATION

- Joint powers authorities, special districts, LEA, employee benefit plans, local government and non-profits.
- Single Audits using the Uniform Guidance (formerly OMB Circular A-133).

CPE

229.25 CPE hours in 2024 and 2025 (including 151.5 in government accounting and audit). Jesse met the *Government Auditing Standard* requirement for CPE.



JAMES P. MARTA, CPA, CGMA, ARPM

TECHNICAL REVIEW PARTNER

James has 30 years of experience in audit, consulting and accounting for joint powers authorities, special districts, LEAs and nonprofits. Prior to opening James Marta & Company, he spent one year with Moss Adams and 10 years with Gilbert Accountancy Corp. where he was a Partner.

INDUSTRY LEADERSHIP

James is a regular speaker on the topics of risk financing and accounting. He worked with the GASB on standards related to risk pools and addresses industry issues. In addition, he is/was involved in:

- Accreditation Manager for CAJPA
- Member, Governor's team to improve efficiency of the California DMV and State Assembly
- Board Member Fiscal Oversight, Risk Financing – CSDA / CAJPA
- Single Audit Act – California State Auditors
- Self-Insurance Issues – CAJPA/CSDA
- Fraud Prevention and Detection – CASBO
- Author of the IEA Pool Manager Course
- Taught the IEA ARM Risk Management and Risk Financing courses.

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CSCPA)
- California Association of Joint Power Authorities (CAJPA)
- California Special Districts Association (CSDA)

SELECT CLIENTS

Executive Leadership

CFO – Washington Schools Risk Mgmt Pool
 Interim CEO – Yolo County Public Agency Risk Management Insurance Authority
 Treasurer – S. San Joaquin Co. Fire Authority

JPA's and Risk Cooperatives

Bay Area Housing Authority RMG
 Bay Area Schools Insurance Cooperative
 Burlington National Insurance Company
 California Association for Park & Rec Indemnity
 California Association of Joint Powers Insurance Authorities
 California Health Advocates
 California Housing Authority Workers Compensation Agency
 California Joint Powers Insurance Authority
 California Mental Health Services Authority
 CC SOLANO
 Contra Costa County Schools Insurance Group
 Finish Line Self Insurance Group
 Golden State Risk Management Authority
 Municipal Pooling Authority
 North Bay Schools Insurance Authority
 North Valley Schools Insurance Group
 Post Time Self Insurance Group
 Property Casualty Coverage for Education Trust
 Sacramento Cogeneration Authority
 SMUD Financing Authority
 Santa Cruz Co. Schools Health Insurance Group
 Sacramento Power Authority
 San Mateo County Schools Insurance Group
 Schools Self Insurance of Contra Costa Co.

Shasta-Trinity Schools Insurance Group
 SIGNAL 1
 South Bay Area Schools Insurance Auth.
 Southern Peninsula Region Insurance Gr.
 Special Districts Association of Oregon
 Trindel Insurance Fund
 YCPARMIA

LEAs

Benicia Unified School District
 Brentwood Unified School District
 Dixon Unified School District
 Gilroy Unified School District
 Natomas Unified School District
 Sacramento County Office of Education
 San Mateo Union High School District
 John Swett Unified School District
 Vacaville Unified School District
 Winters Joint Unified School District

Nonprofit

California Lawyers Association
 Charis Youth Center
 Health Officers Association of California
 Health Professional Education Foundation
 Mental Health America of California
 NonProfits' United Vehicle Insurance Program
 Non-Profit's United Workers Compensation Gr.
 Yolo Hospice

Special District

South San Joaquin County Fire Authority

ROLE & RESPONSIBILITIES

- Audit delivery and services
- Communication regarding planning, fieldwork and reporting.
- Technical resource for questions and services

EDUCATION

- Portland State University, B.S. Accounting and B.S. Finance-Law
- Insurance Institute of America, Associate in Risk Pool Management

CERTIFICATIONS

- CPA, CGMA, ARPM

SPECIALIZATION

- Audit and reviews for government, nonprofit, special districts and Joint Powers Authorities
- Implementation of accounting and internal control recommendations
- Federal and state compliance
- Risk pool financial management
- Troubled pool recovery
- Member agreements
- Board training
- Special calculations

CPE

236 CPE hours in 2024 and 2025 (including 92.5 in government accounting and audit). James met the *Government Auditing Standard* requirement for CPE.



Michael Manduca, CPA

AUDIT MANAGER

Michael has over 15 years of experience in auditing, consulting, and accounting for Joint Powers Authorities, special districts, local government agencies and nonprofits. His primary focus has been on audits – including single audits, full-cycle accounting for nonprofit insurance cooperatives, and attestation work for government agencies.

TEACHING & INDUSTRY LEADERSHIP

- Audit risk assessment (internal)
- Federal compliance testing (internal)

SELECT CLIENTS

Local Education Agencies

Benicia Unified School District
Brentwood Unified School District
Colusa County Office of Education
Maria Montessori Charter Academy
Sacramento County Office of Education
San Mateo Union High School District
Vacaville Unified School District
Washington Unified School District

Joint Powers Agencies

Alaska Municipal League Joint Insurance Assoc.
Bay Area Housing Authority Risk Mgmt Agency
California Assoc for Park and Recreation Indemnity
California Joint Powers Insurance Authority
California Sanitation Risk Management Authority
Central Valley Schools Risk Management Authority
Contra Costa County Schools Insurance Group
CSAC Excess Insurance Authority
East Bay Schools Insurance Group
Local and Regional Gov't Services Authorities
Municipal Pooling Authority
North Bay Schools Insurance Authority
Public Entity Risk Management Authority

Nonprofit Organizations

CHARIS Youth Center
Credit Union Self-Insured Group of California
Crossroads Treatment Centers, Inc.
Elk Grove Benefits Employee Retirement Trust
Health Officers Association of California
Lighthouse Youth Centers, Inc.
Martins' Achievement Place
Mental Health America of California
NonProfits' United Workers' Compensation Group
Preferred Automobile Dealers Self-Ins Program
Shelter, Inc.
Sierra Sacramento Valley Medical Society
Western Independent Bankers Association Self Insurance Program
Women's Health Specialists
Woodland Youth Services

Special Districts

Auburn Area Recreation and Park District
California Enterprise Development Authority
California Mental Health Services Authority
Mid-Peninsula Water District
Northstar Community Services District
Sacramento Municipal Utility District
Sacramento Transportation Authority
Southgate Recreation and Park District
Truckee Tahoe Airport District

ROLE & RESPONSIBILITIES

- Supports the engagement manager during audit risk assessment, design of the audit, and planning.
- Performs audit fieldwork, testing of internal controls and compliance.
- Prepares financial statements according to GAAP.
- Executes audit activities and tasks, monitors progress, and ensures schedule compliance.
- Supervises staff accountants.
- Available for issues, questions and additional services.

EDUCATION

- California State University, Sacramento, B.S. Business Administration, Concentration in Accounting

SPECIALIZATION

- Audits and single audits
- Full-cycle accounting for nonprofit insurance cooperatives
- Attestation work for government agencies.

CPE

211 CPE hours in 2024 and 2025 (98.5 in government accounting and audit). Michael met the *Government Auditing Standard* requirement for governmental CPE.



JHON CHRISTIAN G. MUNOZ, CPA

Audit Supervisor

Jhon is a senior accountant with over five years of experience in Accounting and Audit. Prior to joining James Marta & Company, Jhon worked as an auditor and accountant in the Philippines.

Jhon has supported audit engagements for Joint Powers Authorities (JPAs), LEAs, Special Districts, and Nonprofits. Jhon has direct experience performing audit fieldwork including planning, balance testing, control testing, compliance testing, client communication, report preparation and reconciliations.

Jhon is also part of a team providing Accounting services. In this capacity he conducts accounting procedures including preparing financial statements closing and adjusting entries, managing transactions, and reconciliations.

ROLE & RESPONSIBILITIES

- Performs audit fieldwork, testing of internal controls, cutoff and compliance.
- Prepares financial statements in conformance with GAAP and GFOA.
- Available for questions.

EDUCATION

- Bachelor of Science in Accountancy, Sacred Heart College, Philippines

CERTIFICATIONS

- CPA (California)

SPECIALIZATION

- Joint powers authorities, special districts, LEA, employee benefit plans, local government, and non-profits.

CPE

134.3 CPE hours in 2024 and 2025. (including 88.5 in government accounting and audit). Jhon met the *Government Auditing Standard* requirement for governmental CPE.

SELECT CLIENTS

Education Agencies

Pacific Charter Institute
 Horizon Charter School
 The Rocklin Academy
 Maria Montessori Charter Academy
 Esparto Unified School District
 Eureka City Schools
 Davis Joint Unified School District
 Visions in Education
 San Mateo Union Highschool District

Joint Powers Agencies

Northern California Cities SIF
 Pooled Liability Assurance Network
 Shared Agency Risk Pool
 Shasta-Trinity Schools Insurance Group
 San Mateo County Schools Insurance Group
 SMUD
 SMUD Financing Authority
 North Coast School Insurance Group
 North Coast School Medical
 Bay Cities Joint Powers Insurance Authority
 Valley Clean Energy Alliance
 South Bay Area Schools Insurance Authority

Special Districts

California Enterprise Development Authority
 Southgate Recreation & Park District
 Truckee Fire Protection District
 Livermore Area Recreation and Park District
 Truckee Tahoe Workforce Housing Agency

Nonprofits

California Hotel and Lodging Association
 California Lawyers Association
 California Waterfowl Association
 Elk Grove Benefits Employee Retirement Trust
 State Association of County Retirement Systems
 Sacramento Tree Foundation
 Summer House, Inc.
 Gender Health Center

For Profits

Child Development Inc.
 Circular Polymers LLC
 Burlington National Insurance Company

Captive Insurance Company

Burlington National Insurance Company



Spencer Blanda STAFF ACCOUNTANT

Spencer brings over five years of experience in audit and accounting. He has supported audit engagements for Joint Powers Authorities (JPAs), LEAs, Special Districts, and Nonprofits.

Spencer has direct experience in performing audit fieldwork including balance testing, control testing, client communication, and reconciliations.

SELECT CLIENTS

Education Agencies

Ackerman Elementary School District
Arcata Elementary School District
Benicia Unified School District
Blue Lake Union Elementary School District
Big Lagoon Union Elementary School District
Colusa Unified School District
Colusa County Office of Education
Cuttan Elementary School District
Eureka City Unified School District
Eureka Union School District
Fortuna Union High School District
Gilroy Unified School District
Jacoby Creek School District
Kirkwood Elementary School District
Maxwell USD
McKinleyville Union Elementary School District
Pacific Charter Institute
Pierce Joint Unified School District
Peninsula Union School District
Ripon Unified School District
Rocklin Academy
Roseville City School District
San Bruno Park School District
Sacramento County Office of Education
South Bay Union Elementary School District
Southern Humboldt Joint Unified School District
Trinidad Union School District
Vacaville Unified School District
Visions In Education
Washington Unified School District
Williams Unified School District
Winters Joint Unified School District
Yolo County Office of Education

Joint Powers Agencies

BAHARMA
California Rural Water Risk Management Authority
CJPIA
Contra Costa County Schools Insurance Group
Finish Line Self Insurance Group
Northern California Cities SIF
Pooled Liability Assurance Network
Post Time Self Insurance Group
Shared Agency Risk Pool
South Bay Area Schools Insurance Authority
SMCSIG

Special Districts

Livermore Area Recreation and Park District
Mid-Peninsula Water District
Multnomah County Drainage District
North Star CSD
Purissima Hills Water District
Sacramento LAFCO
Truckee-Donner Recreation and Park District
Truckee Sanitary District
Truckee Tahoe Airport District
Valley Clean Energy Alliance

Nonprofits

California Association of Public Retirement Systems
California Hotel and Lodging Association
California Lawyers Association
California Waterfowl Association
Child Development, Inc.
Elk Grove Benefits Employee Retirement Trust

ROLE & RESPONSIBILITIES

- Performs audit fieldwork, testing of internal controls, cutoff and compliance.
- Prepares financial statements in conformance with GAAP and GFOA.
- State and Federal Compliance Research
- Available for questions.

EDUCATION

- California State University, Sacramento B.S. Accounting

SPECIALIZATION

- Joint powers authorities, special districts, LEA, employee benefit plans, local government and non-profits.

CPE

126.5 CPE hours in 2024 and 2025 (including 95 in government accounting and audit).

Spencer met the *Government Auditing Standard* requirement for CPE.

DESCRIPTION OF PROFESSIONAL EDUCATION

Every member of James Marta & Company's proposed team has met the Continuing Professional Education (CPE) requirements for Certified Public Accountants performing audits of government and LEA entities. Within their training, team members have addressed CPE topics required for governmental accounting, governmental audits, and Local Education Agencies (LEA). CPE hours for each proposed team member are listed in the resumes provided in the preceding pages.

Each year, James Marta & Company conducts a robust training program that includes Core Auditing Principles, Interim Training, and Year-end Training. Each section of the training lasts two to five days. The training program thoroughly addresses the unique requirements, risks and challenges of auditing LEAs. Representative training topics include:

Education Related Topics

- Compliance Testing Based on the K-12 Audit Guide (State Compliance)
- Extended Training on Common State Programs such as Attendance, Unduplicated, Independent Study, LCAP, SARC, ASES, Instructional Time).
- Updates on Federal Compliance
- Extended Training on Common Federal Programs such as Title I, Title III, NSLP, Adult Education, and Special Education.
- ASB and Common Recommendations
- Bond Performance/Financial Statement Audits
- Recording of LT debt and refunds
- Review of Fixed Assets and Recording Depreciation
- GASB 34 – Conversion Entries
- GASB 68 and 75 Calculations and Disclosures
- GASB 84 (Fiduciary Act.) Implementation
- GASB 87 (Leases) Implementation
- GASB 96 (SBITAs) Implementation
- GASB 101 (Compensated Absences) Implementation
- Audit of Cash Disbursements, Receipts, Payroll and Journal Entries
- Census Data Testing

Other Topics

- GAGAS Standards
- Understanding the Client's Control Structure
- Common Risks Associated with LEAs
- Audit Planning
- Audit Objectives
- Audit Evidence
- Drafting of Audit Reports
- Financial Statement preparation
- Implementation of Materiality
- Audit Sampling
- Fraud Awareness and Auditing
- Legal Liability
- Impact of IT within an audit
- Internal Control Design and Control Reliance
- Communication Expectations

In addition to training, team members have access to various resources including a reference library of session presentations from CASBO's annual conference. These presentations address a range of topics important to LEAs. Finally, team members are expected to be current on LEA sector materials including:

- Yellow Book "Government Auditing Standards"
- GASB Pronouncements (34, 68, 75, 84, 87, 96, 101)
- Standards and Procedures for Audits of California K-12 Local Educational Agencies
- Associated Student Body Accounting Manual & Desk Reference
- California School Accounting Manual (CSAM)
- Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting
- Pupil Attendance Accounting for Business Office Personnel, CASBO

D. PROPOSAL OF WORK PLAN

PROJECT UNDERSTANDING

We will conduct Financial Audit of Maple Creek Elementary School District

The Audit work covers fiscal years ending June 30, 2026-2028.

The purpose of a Financial Audit is to express an opinion as to whether basic financial statements are fairly presented, in all material respects, in conformity with Generally Accepted Accounting Principles (GAAP) and to report on the fairness of the presentation of supplementary information when considered in relation to the financial statements as a whole.

“Jim Marta's firm is top notch. Jim and his staff are professional, thorough and always willing to help if you need to develop some new internal control procedures for your organization.”

Mary Kay Callaway,
Winters Joint Unified School District

STANDARDS

We will conduct a Financial Audit in accordance with Generally Accepted Government Auditing Standards (GAGAS):

- California Education Code Section 41020, 41020.2, 41020.3 and 41020.8;
- The AICPA audit guide, Audits of State and Local Government Units, generally accepted auditing standards;
- State Controller of the State of California, Standards and Procedures for Audits of California K-12 Local Educational Agencies;
- The United States General Accounting Office (GAO) Government Auditing Standards, Office of Management and Budget (OMB), Audits of States, Local Governments and Nonprofit Organizations;
- Single audit procedures defined by the OMB Compliance Supplement (Uniform Guidance 2 CFR § 200, (formerly OMB Circular A-133)) (if applicable); and
- Current Governmental Accounting Standards Board (GASB) pronouncements.

DELIVERABLES

It is our understanding that this project will result in the following deliverables:

- Independent Auditor's Report and Financial Statements, Schedules and associated notes;
- Interim Management Letter including notification of reportable conditions (if necessary);
- Present Audit results to the Audit Committee and to the Board of Directors;
- Report on Internal Control and Compliance and Other Matters; and
- Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance (if necessary).
- Report on State Compliance and on Internal Control Over Compliance

OVERALL APPROACH

- Our risk-based approach supports a thorough audit. We start by developing a deep understanding of your organization's control structure then design audit procedures to address institutional and industry risks.
- Our Partners are involved throughout the project and available as a year-round resource to you.
- We minimize disruptions to your staff by developing a comprehensive audit plan and communicating with you early and often.
- We meet AICPA's Quality Control Standards, ethical mandates and code of professional conduct including those related to quality control, independence, and peer review.
- Our experienced CPAs supervise trained and dedicated staff members at every step.
- We conduct a thorough analysis including review, observation, calculations, inspection, and inquiries of systems, processes, and people that control and process transactions.
- We help you avoid surprises and last-minute requests with comprehensive checklists and regular communication.
- We utilize state document portal and communication systems to gain efficiency, enhance auditing techniques, expand sampling, and improve customer service.
- We stay current with industry standards in order to ensure appropriate application of, and conformance with Generally Accepted Accounting Principles (GAAP); Generally Accepted Auditing Standards (GAAS); Minimum Audit Requirements and Reporting Guidelines for Special Districts as required by the State Controller's Office; Government Auditing Standards as issued by the Comptroller General of the United States; Single audit procedures defined by the OMB Compliance Supplement (Uniform Guidance 2 CFR § 200, (formerly OMB Circular A-133)); and Current Governmental Accounting Standards Board (GASB) pronouncements.
- While working remotely we've focused our efforts on conducting thorough audit procedures and supporting clear communication with our clients.
- We present the audit report to your team and your board and help you interpret the results.
- We welcome the opportunity to help you gain value from your Audit. We support your ongoing needs with Partner-level insight. For example, we can support your adoption of new accounting standards, improving controls, and more.

WORKPLAN AND TIMELINE

Once appointed your auditor, we will conduct a planning session to set expectations and confirm the schedule. We will discuss your questions regarding your industry, your business activities, operations and accounting, and the preparation of the financial statements. Following are key phases of our audit process and a preliminary timeline:

SPECIFIC PROCEDURES	STAFF	PRELIMINARY TIMELINE
PHASE I – AUDIT PLANNING		
Introduction of Staff		
<ul style="list-style-type: none"> Meet with representatives to discuss: <ul style="list-style-type: none"> Approach to the audit Client assistance checklist Timelines 	Partner Manager	March
Risk Assessment Procedures		
<ul style="list-style-type: none"> Obtain an understanding of the external and internal factors affecting the organization Review and evaluate the design of internal controls including district policy and procedure manuals. Review of the significant transaction cycles Assess the risk of material misstatements 	Partner Manager Supervisor Staff	March
Audit Planning		
<ul style="list-style-type: none"> Develop the individual plan for the audit (based on the internal control review, risks identified, our understanding of the client and the industry) Establish materiality Perform preliminary analytical procedures Plan audit procedures in response to assessed risks 	Partner Manager Supervisor Staff	March
PHASE II – INTERIM FIELD WORK		
Internal Controls Testing		
<ul style="list-style-type: none"> Test of controls. Tests performed on transactions from significant transaction cycles and systems. 	Manager Staff	April
Interim Exit Conference		
<ul style="list-style-type: none"> Meeting with business manager to discuss results of interim work 	Partner Manager	April
Interim Management Letter (if necessary)		
<ul style="list-style-type: none"> Preliminary management comments are drafted into a letter and issued to management. 	Partner	April

PHASE III – YEAR-END FIELDWORK AND AUDIT COMPLETION

<ul style="list-style-type: none"> Obtain financial statements and enter them into financial statement program 	Manager Supervisor	October
<ul style="list-style-type: none"> Federal and State Compliance (as applicable) <ul style="list-style-type: none"> Complete any general federal compliance, compliance in major programs, and state compliance. 	Staff	
Substantive Testing and Analytical Procedures		
<ul style="list-style-type: none"> Perform analytical procedures as necessary 	Partner	November
<ul style="list-style-type: none"> Verify account balances for the relevant financial statement assertions 	Manager	
<ul style="list-style-type: none"> Perform substantive testing 	Supervisor	
<ul style="list-style-type: none"> Evaluation of evidence obtained 	Staff	
Operations		
<ul style="list-style-type: none"> Evaluate opportunities for improvements 	Partner	November
Draft Audit Report		
<ul style="list-style-type: none"> Prepare audit report based on audit work and evidence obtained 	Manager	November
<ul style="list-style-type: none"> Prepare all related disclosures 	Staff	
Exit Conference		
<ul style="list-style-type: none"> Meet with management/audit committee to discuss results of audit 	Partner	November
<ul style="list-style-type: none"> Review draft audit report 	Manager	
Final Audit Report		
<ul style="list-style-type: none"> Quality Control Review 	Partner	November
<ul style="list-style-type: none"> Issue report 	Partner	November
<ul style="list-style-type: none"> Present report 	Partner	November

EXPECTATIONS OF DISTRICT STAFF

We will provide a list of requested items to ensure clear understanding of what is needed. The specific items requests for your audit will be tailored following audit planning according to auditor’s judgement and applicable standards.

RISK ASSESSMENT

We identify and assess the risk of material misstatements at different levels through interviews with management, analytical procedures, observations, and inspection. Based on our assessment, we will plan and perform procedures that are responsive to risks identified. This will cover the following areas:

- Financial reporting framework;
- Business and industry;
- Accounting policies and practices;
- Financial performance; and
- Internal controls.

PROCESS OF REVIEW

Our process includes a corresponding review of all work performed, management letters, and reports to ensure that all appropriate professional and technical standards are maintained. With this process, we also assess new standards and their potential impact on the audit process and its resulting report.

TYPE AND EXTENT OF ANALYTICAL PROCEDURES

Depending on the subject of the population, we apply industry standard analytical procedures as appropriate. Analytical procedures include review, inquiry, observation, inspection, and recalculation.

For example, at the beginning of the audit, we review control structure and observe relationships between similar totals year to year. We may calculate thresholds to isolate outliers. We inspect the application of procedures. We also observe trends and areas of common or recurring concern within an industry segment. We inquire about management and board expectations to determine if there is an area of concern. If something is outside the range that is considered “normal” we investigate further. We perform independent recalculations to ensure that numbers are presented fairly to help us form our opinion.

As a means of assessing a large population, we apply models and other data analytic tools that help us identify trends, ratios, reasonability and guide us in forming our opinions. However, the most important question that we ask is “does it make sense?” This guidepost serves to keep the analytical process grounded in practical reality and helps us make effective judgement calls at every step of the audit.

How We Make Your Audit Easy

- Checklists show all requests and help streamline the process.
- Progress screens show real-time status.
- You can easily and securely upload hundreds of documents.
- We minimize the time working in your space.
- Regular communication keeps you up to date.

The most
important
question we
ask is “does it
make sense?”

SAMPLE SIZE AND STATISTICAL SAMPLING

When determining the appropriate sample size, the auditor considers inherent risks; population size; volume and frequency of transactions; minimum, maximum and median amounts; and various risk factors (e.g. risk of detection, adequacy of control, inherent risk properties).

We start by developing an understanding of your control environment and critical control functions. After evaluating the characteristics of your accounting controls, we apply a risk-based approach to design audit testing procedures.

The specific number of test items are determined by the risk characteristics of the account or transaction. Areas that are determined to be reliable generally undergo limited testing. A typical sample size for “reliable” areas (low risk) can range from 10 to 50 items.

In higher risk areas, we perform a test of details and may potentially conduct further tests if an item falls outside of expectations and statistical probabilities.

Items may be chosen for testing through random sampling, systematic selection, haphazard selection, or block sampling. The specific selection method will be determined by the auditor after assessing risk.

APPROACH TO UNDERSTANDING INTERNAL CONTROL STRUCTURE

We start by reviewing applicable artifacts including bylaws, policies, procedures, computer systems and the prior year’s audit. We follow up with a narrative questionnaire for your management team to help us understand how your accounting rules are being applied in your work environment each day.

We have developed standard Checklists for School Districts that help us ensure all control areas are thoroughly addressed.

During the entrance conference we discuss your answers to the questionnaire as well as any specific concerns expressed by your management team or Board of Directors.

During the audit, we test specific transactions and related samples (e.g. purchase orders, invoices, approvals) to determine how the defined control structure is being used to conduct daily operations.

RECORDS RETENTION

As required by professional standards, it is our policy to keep records related to audit engagements for seven years. However, we do not retain any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

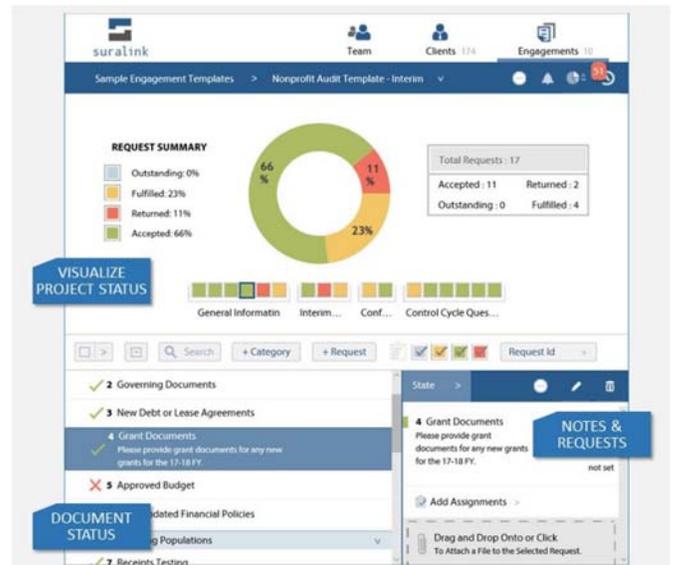
SOFTWARE THAT HELPS US PERFORM EFFICIENTLY AND EFFECTIVELY

We leverage state-of-the-art information systems to help us improve effectiveness, audit efficiency, communication, document management, records retention, and workflow.

INTUITIVE PORTAL SIMPLIFIES PROJECT TRACKING AND CONTROL

During the audit, you may access our Suralink portal for secure, remote document transfer, processing and status updates. Benefits include:

- Secure, drag-and-drop transfer for high volumes of documents;
- View each document's status;
- Add questions, notes or comments;
- Access, review and track status;
- Restrict access for confidentiality;
- Store documents for reference and records retention requirements;
- Transparent status requests;
- Ensure accountability; and
- Expedite routine actions to save time.



PROSYSTEM FX FACILITATES PAPERLESS AUDIT WORKFLOW

ProSystem *fx* Engagement is a digital file management system that provides versatile workflow management of workpapers, trial balances, and other documents. This paperless system helps us:

- Streamline every step securely from setup to sign off;
- Automate dissemination of data to ensure accuracy;
- Monitor and control engagements from start to finish;
- Automate trial balance reporting;
- Ensure consistent file integrity with secure document management and storage;
- Manage document and workpapers with digital binders; and

Expedite projects by allowing multiple staff to collaborate from any location with versatile access.

E. PROPOSED FEE

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT FINANCIAL AUDIT

Submitted herewith is our proposal to perform the annual audit for the Board of Trustees of the Maple Creek Elementary School District for the fiscal years 2025-26, 2026-27, and 2027-28.

We propose to conduct the audit and submit the audit report in compliance with generally accepted auditing standards. The following is a list of personnel, by classification, who will be assigned to this audit. The estimated number of hours and rate per hour are indicated for each participant.

Classification	Total Hours	Hourly Rate	Total
Partner	10	\$ 400	\$ 4,000
Manager	15	300	4,500
Supervisor	25	250	6,250
Senior	40	185	7,400
Staff	40	150	6,000
Subtotal	130		\$ 28,150
Professional discount			\$ (3,150)
Total Fee for 2026 Audit			\$ 25,000

Total Proposed Fees inclusive of travel

For the Year Ended June 30, 2026	\$ 25,000
For the Year Ended June 30, 2027	\$ 26,250
For the Year Ended June 30, 2028	\$ 27,500

The undersigned agrees to perform the audit specified and, upon completion, provide five (5) copies of the Audit Report to District. The total fee for this service, including all costs of conducting the District audit and will not exceed \$25,000 for 2025-26, \$26,250 for 2026-27, and \$27,500 for 2027-28.

The audit will be performed in accordance with the requirements outlined in the "Request for Proposal Annual Audit" and will be performed by the personnel identified in the "Statement of Qualifications Annual Audit." The firm will enter into an agreement with the District in accordance with the information provided in the "Request for Proposal Annual Audit."

EXCLUSIONS AND ADDITIONS

Payment by Credit Card is subject to a 5% processing fee.

The fees do not include travel and lodging expenses. The audits will be conducted remotely.

The fees quoted are based upon several assumptions about the adequacy of the accounting records, the degree of assistance to be provided by your personnel, and current auditing and accounting standards.

Our fees do not include services such as closing year-end accounts or account reconciliations. If extraordinary matters come to our attention (i.e. significant changes in your operations, material weakness in your internal controls, etc.) that require an extension of our services, we will consult with you concerning additional work to be done by you and/or an adjustment to our fees. We will submit monthly progress billings during the audit process.

In the event that the GASB, FASB, AICPA, GAO, or the State issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you. Before proceeding, we will prepare an estimate (if necessary) for performing the additional work.

ENGAGEMENT LETTER

When conducting a Financial Audit, a CPA is bound by professional standards that require both parties to act according to specific terms and responsibilities. For Financial Audits, these terms and responsibilities are typically defined in an Engagement Letter, according to language accepted by the American Institute of Certified Public Accountants (AICPA). Upon Contract Award, James Marta & Company will prepare an Engagement Letter specific to this project that addresses these responsibilities.

APPENDIX A: PEER REVIEW



Report on the Firm's System of Quality Control

October 23, 2024

To James Marta & Company, LLP and the Peer Review Committee of the California Society of CPAs:

We have reviewed the system of quality control for the accounting and auditing practice of James Marta & Company, LLP (the firm) in effect for the year ended May 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.



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Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Marta & Company, LLP in effect for the year ended May 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. James Marta & Company, LLP has received a peer review rating of *pass*.

Grant Bennett Associates

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APPENDIX B: SAMPLE OF ENGAGEMENT LETTER



March 2, 2026

Beth Wylie
Superintendent
Maple Creek Elementary School District
15933 Maple Creek Road
Korbel, CA 95550

To the Board of Directors of Maple Creek Elementary School District

RE: Engagement Letter for Independent Financial Audit

We are pleased to confirm our understanding of the services we are to provide for Maple Creek Elementary School District related to the June 30, 2026, 2027, and 2028 fiscal years.

This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work. In other words, we want you to know the limitations of the services you have asked us to perform. If you are confused at all by this letter or believe we have misunderstood what you need, please call to discuss this letter before you sign it.

1. OBJECTIVE AND SCOPE OF THE AUDIT

You have requested that we audit the financial statements of Maple Creek Elementary School District (including each major fund, and the aggregate remaining fund information) as of June 30, 2026, 2027, and 2028, and the related Statements of Revenues, Statement of Net Position, Expenditures and Changes in Net Position and Cash Flows for the years then ended and the related notes to the financial statements, which collectively comprise Maple Creek Elementary School District's basic financial statements and provide assistance with the preparation of the financial statements.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, the Schedule(s) of Revenues, Expenditures and Changes in Fund Balance-Budget (Non-GAAP) and Actual, Schedule of Proportionate Share of Net Pension Liability and Schedule of Pension Contributions, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI.

Supplementary information other than RSI will accompany the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole.

- Combining Balance Sheet – All Non-Major Funds
- Combining Statement of Revenues, Expenditures and Changes in Fund Balances – All Non-Major Funds
- Schedule of Average Daily Attendance
- Schedule of Instructional Time
- Schedule of Expenditure of Federal Awards
- Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
- Schedule of Financial Trends and Analysis
- Schedule of Charter Schools
- Notes to Supplementary Information
- Organization

2. THE RESPONSIBILITIES OF THE AUDITOR

We will conduct our audit in accordance with applicable auditing standards and procedures generally accepted in the United States of America (U.S. GAAS). Applicable standards include:

- State of California, State Controller's Office, Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting;
- AICPA Audit Guide, Audits of State and Local Government Units, Generally Accepted Auditing Standards;

- The United States General Accounting Office (GAO) Government Auditing Standards, Office of Management and Budget (OMB), Audits of States, Local Governments and Nonprofit Organizations; and
- Governmental Accounting Standards Board (GASB) pronouncements.

As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected by our firm, even though our audit is properly planned and performed in accordance with GAAS, Government Auditing Standards, promulgated by the United States Comptroller General; the Office of Management and Budget's Compliance Supplement for Single Audits; and 2 CFR Section 200, Audits of States, Local Government, and Nonprofit Organizations (as applicable). This audit shall include audit procedures recommended by the Education Audit Appeals Panel of the State of California as detailed in the latest edition of the Standards and Procedures for Audits of California K-12 Local Education Agencies.

3. CHARACTER AND LIMITATIONS OF AN AUDIT

The purpose of an audit is to express an opinion as to whether your financial statements are fairly presented, in all material respects in conformity with United States generally accepted accounting principles, and is limited to the period covered by our audit. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary to modify our opinion, add an emphasis-of-

matter or other-matter paragraph(s), or withdraw from the engagement. In the event we must withdraw from the engagement, our fees will be limited to the fees incurred up to the point of withdrawal.

We will also issue a written report on internal control, a report to those charged with governance and a management comment letter (if applicable).

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Our audit will be conducted in accordance with generally accepted auditing standards. Those standards require that we initially assess the risk that errors, fraud, irregularities, and illegal acts may cause the financial statements to contain a material misstatement. This is necessary because we do not audit all the transactions and balances in the financial statements, only a selected portion of them, in some cases a very small portion. The costs for us to examine a large portion of them, or all of them of a certain category, or all of them in all categories, would be prohibitive. Consequently, there are risks.

In making this initial assessment, we are required to obtain an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of financial statements and to design appropriate audit procedures. Those considerations mandate your complete cooperation and honesty about your knowledge and understanding of the possibility of the existence of errors, fraud, irregularities and illegal acts. By signing this letter, you agree that you will provide this cooperation and that you will be totally honest with us.

Based on that assessment, the standards require us to design the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement, whether caused by errors, fraud, irregularities and illegal acts. Accordingly, a material misstatement may remain undetected. While we are required to exercise due care and professional skepticism, since our opinion is based on the concept of reasonable assurance, we are not an insurer and our report does not constitute a guarantee. We will inform you of all matters of fraud that come to our attention. We will also inform you

of illegal acts that come to our attention, unless they are clearly inconsequential. We will inform you of any need to extend our procedures because of them and our estimate of their additional cost.

The discovery, subsequent to the date of the auditor's report, that one or more errors, frauds, irregularities, or illegal acts causing the financial statements to contain one or more material misstatements, have occurred does not necessarily mean that our audit was not conducted in accordance with generally accepted auditing standards.

An audit includes obtaining an understanding of internal control sufficient to plan the audit, but is not designed to provide assurance on internal control or to identify significant deficiencies conditions. However, during the audit, if we become aware of such reportable conditions or ways that we believe management practices can be improved, we will communicate them to you in a separate letter.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of certain assets, revenues and expenses by correspondence with selected individuals, legal counsel, creditors, and financial institutions.

Management is responsible for making all financial records and related information available for purposes of the audit.

In the event that the financial information provided is incomplete or inaccurate, then we will either complete the work at our standard rate, or delay the audit until this information is complete and accurate.

At the conclusion of our audit, we will require you to furnish us a management representation letter confirming, among others, your responsibility for your financial statements and for the design and implementation of program and controls to prevent and detect fraud. This letter is a required audit procedure prior to issuing our report. By signing this engagement letter and furnishing a management representation letter, you agree to indemnify us and hold us harmless for any liability and costs arising from knowing misrepresentations by management.

In accordance with auditing standards generally accepted in the United States of America, we will also issue a written report describing the scope of our testing over internal control over financial reporting, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

4. COMPLIANCE WITH LAWS AND REGULATIONS

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Maple Creek Elementary School District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

5. INDEPENDENT CONTRACTOR STATUS

James Marta & Company LLP shall perform the required services as an independent contractor and not as an “officer, employee, or agent” of Maple Creek Elementary School District. Although Maple Creek Elementary School District reserves the right to evaluate the quality of the service provided by James Marta & Company LLP, Maple Creek Elementary School District will not control the means or manner of James Marta & Company LLP’s performance.

6. REPORTING

We will issue written reports upon completion of our audit of Maple Creek Elementary School District’s basic financial statements. Our reports will be addressed to the Board of Directors of Maple Creek Elementary School District. Circumstances may arise in which our reports may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances it may be necessary for us to modify our opinion, add an emphasis-of-matter paragraph or other-matter paragraph to our auditor’s report, or if necessary, withdraw from the engagement.

7. MANAGEMENT RESPONSIBILITIES

At the outset, it is imperative that we state the scope of your responsibilities in connection with this engagement:

- a. The financial statements are the responsibility of the Maple Creek Elementary School District’s management. As such, management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
- b. Encompassed in that responsibility is the establishment and maintenance of effective internal control over financial reporting, the establishment and maintenance of proper accounting records, and the selection of appropriate accounting principles.
- c. Management is responsible for the design and implementation of programs and controls to prevent or detect fraud, and for informing us about all known or suspected fraud affecting the organization involving (a) management, (b) individuals who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements.
- d. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the organization received in communications from members, regulators, or others. In addition, management is responsible for identifying and ensuring that the entity complies with applicable laws and regulations.
- e. In accordance with the terms and conditions of this agreement, Maple Creek Elementary School District Management is responsible for:
 - i. Identification of the applicable reporting framework;

- ii. Preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America; and
 - iii. Design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
 - iv. Having appropriate programs and controls in place to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the company that involves management, employees who have significant roles in internal control, and others where fraud could have a material impact on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the company received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the company complies with the applicable laws and regulations.
 - v. Accuracy and completeness of all data, information and representations provided to us for the purposes of this engagement. Because of the importance of oral and written management representations to the effective performance of our services, Maple Creek Elementary School District releases and indemnifies our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by management and its representatives.
- f. Management is responsible to provide us with:
- i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We will assist in the preparation of your financial statements, but the responsibility for the financial statements remains with you. You are responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on your financial statements. Further, you are responsible for

designating a qualified management-level individual to be responsible and accountable for overseeing these activities.

8. OTHER STIPULATIONS

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing or review.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

9. PROVISIONS OF ENGAGEMENT ADMINISTRATION, TIMING AND FEES

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We expect to perform our interim testing in May and our year end fieldwork in October and to complete and issue our report no later than December 15th.

Jesse Deol, CPA, ARM is the Engagement Partner for the audit services specified in this letter. His responsibilities include supervising James Marta & Company LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

10. RECORD RETENTION

It is our policy to keep records related to this engagement for seven (7) years. However, James Marta & Company LLP does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the 7-year period, James Marta & Company LLP shall be free to destroy our records related to this engagement.

11. INSURANCE

During the term of this Contract, James Marta & Company LLP shall maintain in force insurance coverage as follows:

- a. Commercial General Liability insurance applicable to the services provided to Maple Creek Elementary School District, with a combined single limit, or the equivalent, of not less than \$2,000,000 per claim (\$4,000,000 aggregate) for Bodily Injury, Personal Injury, and Property Damage, including contractual liability coverage applicable to the indemnity provided under this contract.
- b. Workers' Compensation insurance: Up to 1,000,000 per claim.

- c. Business Automobile Coverage insurance applicable to the operation of James Marta & Company LLP's trucks or automobiles with a combined single limit of not less than \$2,000,000 per claim for Bodily Injury and Property Damage, including coverage for owned, non-owned, and hired vehicles, as applicable.
- d. Professional Liability insurance: Up to \$1,000,000 per claim and \$2,000,000 aggregate.

Notice of Cancellation or Change. There shall be no cancellation, material change, reduction of limits without 30 days prior written notice from James Marta & Company LLP or its insurer(s) to Maple Creek Elementary School District.

Certificates of Insurance. As evidence of the insurance coverages required by this contract, James Marta & Company LLP shall provide acceptable insurance certificates to Maple Creek Elementary School District as soon as practicable upon written request by Maple Creek Elementary School District. If requested, complete copies of insurance policies, shall be provided to Maple Creek Elementary School District.

12. ASSUMPTIONS

The fees quoted are based upon several assumptions about the adequacy of the accounting records, the degree of assistance to be provided by your personnel, and current audit and accounting standards.

This fee is based upon the assumption that the closing journal entries will be made and accounting will be finalized and closed before the year end audit fieldwork. If compliance requirements change, or if the District is involved in issuing an exempt offering, additional fees and an amended engagement letter may be required. Additional time and billing charges will be charged at our standard hourly rates and costs in the event of the following:

- Account reconciliations are not completed for, (example but not limited to):
 - Cash Accounts
 - Accounts Receivable and Allowance for Doubtful Accounts
 - Inventory
 - Investments
 - Prepaid Expenses
 - Capital Assets and Depreciation
 - Accounts Payable
 - Accrued Expenses
 - Unearned Revenue
 - Deposits
 - Long-Term Liabilities
 - Compensated Absences
 - Prior year equity not in agreement with prior year audit
- Material accounting system or account group changes from prior year
- Allocation of expenses not completed
- Allocation of investments not completed

- Allocation of income not completed
- Changes in accounts after beginning of audit work that necessitates additional or redo of audit work.
- Changes or revision of the initial trial balance
- Material findings which result in additional testing
- Material audit adjustments
- Addition of new activities
 - New funding sources
 - New funds
 - New debt

Whenever possible, we will attempt to use your personnel to assist in the preparation of schedules and analyses of accounts. We understand that your employees will prepare all cash or other confirmations we request and will locate any invoices selected by us for testing. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

Our initial fee estimate assumes we will receive the aforementioned assistance from your personnel and unexpected circumstances will not be encountered. In the event that the GASB, FASB, AICPA, GAO, OMB, or the State of California issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work. Our fee for addressing the additional requirements will be at our standard hourly rates for each person involved in the additional work.

In the event we are required to respond to discovery requests, subpoenas, and outside inquiries, we will first obtain your permission unless otherwise required to comply under the law. Our time and expense to comply with such requests will be charged at our standard hour rates in addition to the stated contract.

At the conclusion of our audit engagement, we will communicate to the governing board the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of James Marta & Company LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available pursuant to authority given to any regulator by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of James Marta & Company LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to any regulator. They may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

13. REPORTS

We will provide you with up to 25 copies of the report. If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

The intended users of the report are the board of directors of the Maple Creek Elementary School District. You agree to be responsible to distribute the reports to those charged with governance and to the appropriate officials of the responsible party.

Reports included in this engagement include:

- Independent Auditor's Report and Financial Statements, Schedules and associated notes (up to 25 copies and a PDF version);
- Management Letter including notification of reportable conditions (if necessary), statements, observations, opinions, comments and recommendations regarding the financial statement of the District and its systems of internal control;
- Present Audit results to the Board of Trustees;
- Report on Internal Control Over Financial Reporting and on Compliance and Other Matters;
- Report on State Compliance and on Internal Control Over Compliance

14. WORKING PAPERS

The audit documentation for this engagement is the property of James Marta & Company LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available pursuant to authority given to any regulator by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of James Marta & Company LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to any regulator. They may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

15. FEES

Our fees for the audit will be:

- \$25,000 for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

- \$26,250 for the fiscal year beginning July 1, 2026 and ending June 30, 2027.
- \$27,500 for the fiscal year beginning July 1, 2027 and ending June 30, 2028.

We will submit monthly progress billings for our services during the project. Invoices are payable upon presentation. Unpaid fee balances 30 days overdue will bear interest at 18 percent per annum. Payment by Credit Card is subject to a 5% processing fee.

16. INDEMNIFICATION

Pursuant to the contract with James Marta & Company LLP, Consultant's indemnification obligation shall be limited to claims that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the Consultant, and, upon Consultant obtaining a final adjudication by a court of competent jurisdiction, Consultant's liability for such claim, including the cost to defend, shall not exceed the Consultant's proportionate percentage of fault.

17. TERMINATION

- Either Party may terminate this contract in whole or in part, with 30 days written notice to the other Party.
- In the event of contract termination, Maple Creek Elementary School District agrees to pay James Marta & Company LLP the fees and expenses incurred prior to such termination.
- Maple Creek Elementary School District may terminate this contract upon notice to James Marta & Company LLP, or at such later date as Maple Creek Elementary School District may establish in such notice, if James Marta & Company LLP commits any material breach or default of any covenant, warranty, obligation or agreement under this contract, or fails to perform in a timely manner the services under this contract, and such breach, default, or failure is not cured within 10 business days after delivery of Maple Creek Elementary School District's notice, or such longer period as Maple Creek Elementary School District may specify in such notice.
- James Marta & Company LLP may terminate this contract upon 10 days' written notice to Maple Creek Elementary School District if Maple Creek Elementary School District fails to pay James Marta & Company LLP pursuant to the terms of this contract and Maple Creek Elementary School District fails to cure within 30 days after receipt of James Marta & Company LLP written notice, or such longer period as James Marta & Company LLP may specify in such notice.

18. MEDIATION PROVISION

Disputes arising under this agreement (including scope, nature, and quality of services to be performed by us, our fees and other terms of the engagement) shall be submitted to mediation. A competent and impartial third party, acceptable to both parties shall be appointed to mediate, and each disputing party shall pay an equal percentage of the mediator's fees and expenses. No suit or arbitration proceedings shall be commenced under this agreement until at least 60 days after the mediator's first meeting with the involved parties. If the dispute requires litigation, the court shall be authorized to impose all defense costs against any non-prevailing party found not to have participated in the mediation process in good faith.

19. ENGAGEMENT EXECUTION

We appreciate the opportunity to be of service to you and believe this Engagement Letter accurately summarizes the significant terms of our Engagement. Several technical accounting and auditing words and phrases have been used herein. We presume you to understand their meaning or that you will notify us otherwise so that we can furnish appropriate explanations. If you have any questions, please let us know.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities. This letter will continue in effect until canceled by either party.

Respectfully,

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California

20. RESPONSE

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Maple Creek Elementary School District.

Authorized Signature: _____

Name: _____

Title: _____

Date: _____



Proposal for
Independent Audit Services for
**Maple Creek Elementary
School District**

Korbel, California

For the fiscal year ending June 30, 2026, with two (2) optional renewals through June 30, 2028

Submitted on March 3, 2026

By: Kyle Montgomery, CPA

619-270-8222

kmontgomery@christywhite.com

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 Sample School District Audit Engagement Letter



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

March 3, 2026

Auditor Selection Committee
Maple Creek Elementary School District
15933 Maple Creek Road
Korbel, CA 95550

Christy White, Inc. (CW) is pleased to respond to Maple Creek Elementary School District's (MCESD) request for Annual Financial Statement Audits for the fiscal years ending June 30, 2026, with two (2) optional renewals through June 30, 2028.

We **specialize in auditing California school districts for over 20 years**, including Lafayette (3,213 pupils), Garden Grove USD (50,000 pupils), and West Contra Costa USD (29,529 pupils). In 2024-25, we are providing services to over 240 Local Educational Agencies (LEA's). In addition to K-12 districts, we audit over 155 charter schools, 15 county offices of education, over 150 Prop. 39 bonds and Prop. 51 state facilities grants, plus, should the need arise, we perform fraud and forensic audits.

CW will serve your organization with our specialized audit team of dedicated professionals. For 21 years, our firm has specialized in LEA audits, so you get the benefits of not only an experienced specialized team but an entire firm of more than 65 professionals. As a leader in the K-12 education industry, we provide educational organization audit-focused staff training unmatched by other firms. We assure you that every CW team member will be trained to handle your audit efficiently and effectively. Moreover, we provide **free training and accounting advice** to our clients.

CW leads the K-12 audit profession by active participation on the State Controller's *Audit Guide Task Force*, annually presenting to school district audit professionals at CalCPA's *School District Conference*, teaching new CBOs at CASBO and ACSA academies, and speaking before county offices and districts on implementation know-how for new GASB standards.

Founding partner, Christy White, has over 38 years of school audit and consulting experience and is joined by Partners Heather Daud Rubio, Michael Ash, John Whitehouse, Marcy Kearney, and Kyle Montgomery, plus multiple licensed director-level managers, and experienced in-charges auditors and staff. Our team is committed to meeting all requirements and timelines for the successful completion of the engagement.

After reading through our proposal, should you have any questions, please feel free to contact me at 619-270-8222. I would be happy to meet with you, the auditor selection committee, and the Governing Board.

Sincerely,

Kyle Montgomery, CPA
Partner

348 Olive Street
San Diego, CA
92103

O: 619-270-8222
F: 619-260-9085
christywhite.com

PROFILE OF CW

NAME OF FIRM AND CONTACT INFORMATION

Legal Name: Christy White, A Professional Accountancy Corporation (dba Christy White, Inc.)

Business Address: 348 Olive Street, San Diego, CA 92103

Telephone Number: 619-270-8222

Fax Number: 619-260-9085

Email Address: kmontgomery@christywhite.com

Web Address: www.christywhite.com

CHRISTY WHITE, INC. SHAREHOLDERS: CW is jointly owned by Christy White, Michael Ash, and Heather Daud Rubio.

OVERVIEW OF CHRISTY WHITE, INC.

Christy White, Inc. (CW) is the **leading CPA firm in California** based on the number of Local Educational Agencies (LEAs) audited annually. Headquartered in San Diego, our statewide team delivers tailored audit and consulting services to K–12 clients across the region.

We specialize in:

- ▶ Financial and bond audits
- ▶ Internal audit risk assessments
- ▶ GASB implementation support (free consultations)

CW is a proud member of the Private Companies Practice Section and the Governmental Audit Quality Center of the AICPA, earning a “Pass” in our latest independent peer review.

Our professional affiliations include:

- ▶ American Institute of CPAs (AICPA)
- ▶ California Society of CPAs
- ▶ California Association of School Business Officials (CASBO)
- ▶ Government Finance Officers Association (GFOA)
- ▶ California Association of Joint Powers Authorities (CAJPA)
- ▶ Association of Certified Fraud Examiners (ACFE)

CW actively contributes to the K–12 audit guide and maintains ongoing dialogue with state agencies to advocate for our clients.

STATEMENT OF INDEPENDENCE

CW complies with *Government Auditing Standards* and the State’s *K-12 Audit Guide* independence requirements. We have no financial, personal, or community ties to Maple Creek Elementary School District, its board, administration, or staff.

PROFILE OF CW, CONT'D

FIRM HISTORY, SERVICES, AND SIZE

Founded in 2010, CW has grown to over 65 professionals, including eleven CPAs. We serve only local educational agencies (LEAs), including school districts and charter schools, a specialization that sets us apart.

As educational audit specialists, we audit:

- ▶ 240+ school districts
- ▶ 15 county offices of education
- ▶ 150+ Proposition 39 bonds
- ▶ 155+ charter schools
- ▶ 40+ joint power authorities

Our clients range from large districts to small and mid-sized entities.

ORGANIZATIONAL STRUCTURE

CW's proposed audit team includes representatives from all organizational levels, no joint ventures. The firm is financially stable, debt-free, and has maintained fiscal strength throughout its 20-year history.



PROFILE OF CW, CONT'D

AUDIT SCOPE AND COMPLIANCE

CW will conduct audits of Maple Creek Elementary School District's **Annual Financial Statements** for fiscal years ending June 30, 2026, with two (2) optional renewals through June 30, 2028. All work will comply with:

- ▶ Education Code §41020
- ▶ California K-12 Audit Guide
- ▶ Uniform Guidance for Federal Single Audits
- ▶ Applicable state laws and regulations (Government Code, Public Contract Code, Education Code, Title 5)

GENERAL AUDITING APPROACH

Our audits follow **Generally Accepted Auditing Standards (GAAS)** and **Government Auditing Standards** to ensure full compliance with industry expectations. We will adhere to:

- ▶ The K-12 Audit Guide (State Controller's Office)
- ▶ Government Auditing Standards, including bond performance audit requirements
- ▶ OMB Uniform Grant Guidance and Compliance Supplements
- ▶ Additional federal and state agency guidelines as applicable

CW'S QUALITY CONTROL SYSTEM

CW maintains a robust quality control system covering leadership, ethics, client acceptance, personnel, engagement performance, monitoring, and communication. We ensure compliance through regular workpaper reviews, staff training, expert consultations, and strong HR practices. Our most recent peer review resulted in the highest rating: "Pass." (See attached appendix.)



PROFILE OF CW, CONT'D

APPROACH TO FRAUD RISK AND TESTING

CW designs audit procedures to identify material errors or fraud, assessing risk by transaction type and applying targeted testing. Our approach complies with the clarified Statements on Auditing Standards (SAS).

If fraud is suspected or detected, we promptly notify the appropriate personnel and support timely corrective action. We also have expertise in conducting fraud investigations when needed.

MANAGEMENT DISCUSSIONS AND LETTERS

CW uses the audit to provide feedback on internal controls and data systems, highlighting reportable conditions, strong fiscal practices, and recommendations for improvement.

All findings are discussed with management before finalizing the management letter, which includes the district's response and complies with Government Auditing Standards and State Controller's Office requirements.

PLANNING & EXIT MEETINGS

CW engages district leadership at every audit stage:

- ▶ **Planning meeting:** Set timeline, deliverables, and identify high-risk areas.
- ▶ **Mid-cycle update:** Share progress, preliminary findings, and status of prior-year corrections.
- ▶ **Exit conferences:** Review interim and year-end results to prevent surprises.
- ▶ **Draft report review:** Walk through the draft, findings, and management responses.

Ad-hoc meetings are available whenever new issues or questions arise.

DEEP BENCH STRENGTH

CW assigns specialized education-audit teams with industry-leading staff-to-client ratios, ensuring continuity, rapid response, and insights that go beyond compliance, adapting to your schedule, not ours.



PROFILE OF CW, CONT'D

PROFESSIONAL ASSOCIATION PARTNERSHIP AND MEMBERSHIPS

CW is a member of the Private Companies Practice Section (PCPS) and Government Audit Quality Center (GAQC) of the American Institute of CPAs, which requires an independent peer review every three years. We are Premier Partners with the California Association of School Business Officials (CASBO), and we are members of the American Institute of CPAs (AICPA) and the California Society of CPAs. We are also associate members with the California Charter School Association (CCSA), the Government Finance Officers' Association (GFOA), and the Association of Certified Fraud Examiners (ACFE). CW exhibits at many of their annual conferences..

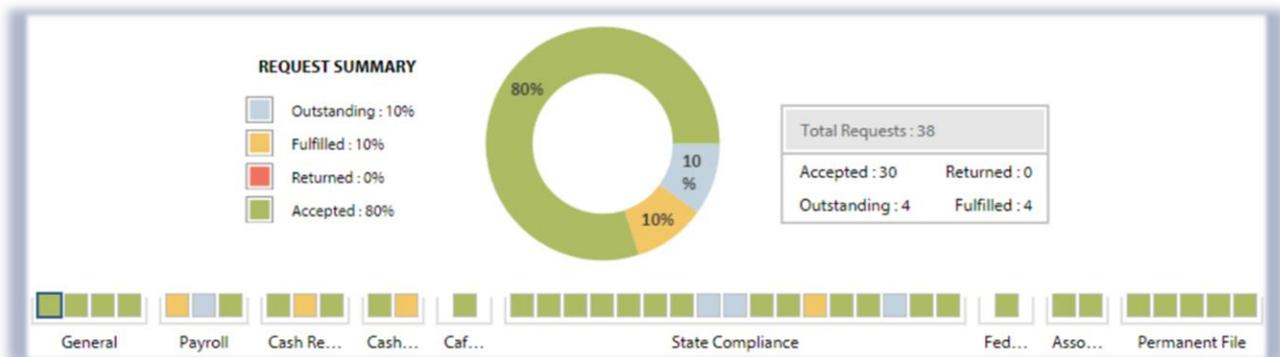
CW is also an active participant with the Education Audit Appeals Panel in developing the annual K-12 audit guide and dialogues regularly with State agencies on audit issues that affect our charter school clients.

SECURE AND STREAMLINED DOCUMENT PORTAL

CW provides a secure, user-friendly portal for managing audit document requests in one centralized location, with real-time updates accessible to all assigned users.

Key features include:

- ▶ **Dashboard:** Tracks request status (outstanding, fulfilled, returned, accepted) via a clear, color-coded interface.
- ▶ **Top-Tier Security:** AES 256-bit encryption; data housed in SSAE16 Type II SOC1/SOC2 facilities with daily backups.
- ▶ **Easy Uploads:** Drag and drop files directly to the request—status updates automatically.
- ▶ **Custom Notifications:** Receive email updates on activity and status changes, tailored to your preferred schedule.



ASSURANCES

Christy White, Inc. (CW) is California's leading CPA firm for Local Educational Agency (LEA) audits, with a dedicated team based across the state. Partner Kyle Montgomery, CPA, along with a team of experienced auditors, will lead the audit services for MCESD for fiscal years June 30, 2026, with two (2) optional renewals through June 30, 2028.

We stand apart from competitors through:

- ▶ **EXPERIENCED LEADERSHIP:** President Christy White Brook, CPA, CFE brings 39 years of expertise. Our partners and managers remain highly accessible throughout the audit.
- ▶ **RELIABLE TIMELINESS:** We consistently meet all audit deadlines and state filing requirements.
- ▶ **REMOTE TECHNOLOGY:** Our secure online portal, Suralink, enables smooth, efficient, and safe remote audits.
- ▶ **PROVEN QUALITY:** Our firm holds a "Pass" peer review rating and all submitted audits have been approved by the State.
- ▶ **SEAMLESS PROCESS:** We specialize in government and nonprofit audits, with trained teams, clear planning, minimal disruption, and thorough communication.
- ▶ **SOLUTIONS-ORIENTED:** Beyond identifying issues, we help clients implement practical, tailored solutions.

We invite you to review this proposal for details on our approach, qualifications, and references—and look forward to the opportunity to serve Maple Creek Elementary School District.



ASSURANCES, CONT'D

CW is a professional accountancy corporation, incorporated in the State of California. CW is licensed by the State Board of Accountancy, as Christy White Associates, Inc. We are a majority women-owned firm. The California State Controller's Office CPA Directory lists Christy White as an eligible CPA firm that conducts LEA audits.

CW is an equal opportunity employer. We do not discriminate based on race, ethnicity, age, or religion. We comply with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable federal and state laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.

CW has among the highest initial report acceptance rates compared to other CPA Firms, with 100% of reports ultimately approved. Rarely is a report submitted after the December 15th due date and then only with notification and approval by the district/charter's county office of education.

CW understands that the primary purpose of the audit as specified herein is to express an opinion on the financial statements that such an audit is subject to the inherent risk that errors or fraud may not be detected. If conditions are discovered which lead to the belief that material errors or fraud may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the District. No extended services will be performed unless they are authorized by the District and the agreement covering the work to be done has been amended to reflect such extended services.

CW certifies that in accordance with auditing standards and other applicable guidelines and regulations, we will select the necessary procedures to test compliance and to disclose noncompliance with specified laws, regulations and contracts.

CW has a standing record of performing quality audits. Our clients and the State Controller's Office have accepted all of our audit reports. Additionally, we have not been involved in litigation or any investigation by a state, federal, or professional agency.

SUMMARY OF CW'S QUALIFICATIONS

LIST OF CALIFORNIA COUNTY OFFICES OF EDUCATION & SCHOOL DISTRICT & AUDITS

CW practices a high standard of auditing and consulting services for Local Education Agencies, including K-12 school districts, charter schools and county offices of education. Below is a sampling of our clients within the last three years:



- Service Areas**
- Northern California
 - Central Valley
 - Bay Area & Central Coast
 - Southern California
 - Los Angeles County

Corporate Headquarters
 348 Olive Street
 San Diego, CA 92103
 T: 619-270-8222
 F: 619-260-9085

Northern California Clients					
Entity Name	Client Since	County	Entity Name	Client Since	County
Antelope Elementary	2025	Tehama	Los Molinos Unified	2017	Tehama
Bangor Union Elementary	2020	Butte	Lucerne Elementary	2016	Lake
Bella Vista Elementary	2025	Shasta	Manchester Union Elementary	2007	Mendocino
Bridgeville	2023	Humboldt	Mendocino County Office of Education	2016	Mendocino
Capay Joint Union Elementary	2010	Glenn	Mendocino Unified	2016	Mendocino
Corning Union Elementary	2020	Tehama	Middletown Unified	2017	Lake
Cottonwood Union Elementary	2024	Shasta	Nevada Joint Union High	2021	Nevada
Cuddeback Union	2023	Humboldt	North Cow Creek Elementary	2024	Shasta
Durham Unified	2025	Butte	Orick	2023	Humboldt
Ferndale Unified	2023	Humboldt	Orland Unified	2012	Glenn
Flournoy Union	2014	Tehama	Oroville Union	2018	Butte
Fort Bragg Unified	2016	Mendocino	Palermo Union Elementary	2020	Butte
Fortuna Elementary	2023	Humboldt	Plaza	2012	Glenn
Freshwater	2023	Humboldt	Plumas County Office of Education	2023	Plumas
Glenn County Office of Education	2010	Glenn	Plumas Unified	2023	Plumas
Grass Valley Elementary	2021	Nevada	Point Arena	2007	Mendocino
Green Point	2023	Humboldt	Potter Valley Community Unified	2016	Mendocino
Hamilton Unified	2012	Glenn	Princeton Joint Unified	2012	Glenn
Happy Valley Union Elementary	2024	Shasta	Red Bluff Union Elementary	2025	Tehama
Igo-Ono-Plantina Union Elementary	2025	Shasta	Redding Elementary	2025	Shasta
Kelseyville Unified	2016	Lake	Reeds Creek Elementary	2018	Tehama
Kneeland	2023	Humboldt	Richfield Elementary	2016	Tehama
Konocti Unified	2016	Lake	Round Valley Unified	2016	Mendocino
Lake County Office of Education	2012	Lake	Shasta Union High	2025	Shasta
Lake Elementary	2012	Glenn	Shasta Union Elementary	2025	Shasta
Lakeport Unified	2024	Lake	Stony Creek Joint Unified	2012	Glenn
Laytonville Unified	2012	Mendocino	Upper Lake Unified	2023	Lake
Leggett Valley Unified	2016	Mendocino	Willits Unified	2012	Mendocino
Loleta Union	2023	Humboldt	Willows Unified	2012	Glenn

SUMMARY OF CW'S QUALIFICATIONS, CONT'D

BOND, JPA, PROPOSITION 51 AND OTHER GOVERNMENTAL AGENCY AUDITS

In addition to K-12 audits, CW conducts audits of Proposition 39 bonds, Proposition 51 State School Facilities Grants, and Joint Powers Authorities. We also audit over 155 charter audits annually. Below is a sampling of our Prop 39 and other governmental agency audits. All of these audits were conducted within the last three years by our regional teams located throughout the state.

Northern California Prop 39 Audit Clients

- Bridgeville - Measure S
- Durham Unified - Measure X
- Fort Bragg Unified - Measure B
- Fortuna Elementary - Measure G
- Grass Valley Elementary - Measure D
- Kelseyville Unified - Measure U
- Konocti Unified - Measure Y
- Lakeport Unified - Measure T
- Mendocino Unified - Measure H
- Middletown Unified - Measure H
- Nevada Joint Union High - Measure B
- Redding Elementary - Measure B
- Plumas Unified - Measure L
- Shasta Union High - Measures I & M
- Upper Lake Unified - Measures I & J
- Willits Unified - Measure I

JPAs, Grants, Foundations & Other Governmental Agency Clients

Entity Name	Client Since	Entity Name	Client Since
Alameda County Schools Insurance Group	2013	Municipal Insurance Cooperative	2024
Anaheim Community Foundation	2015	Municipalities, Colleges, Schools Insurance Group	2024
Anaheim Elementary School Readiness Audit	2012	Newport-Mesa Unified School District School Readiness Audits	2023
Bullis-Purissima Elementary School Foundation	2023	Newport-Mesa Unified School District: Bonita Canyon Public Facilities	2023
Butte Schools Self-Funded Programs	2020	North County Educational Purchasing Consortium	2014
CA Statewide Delinquent Tax Authority	2016	North Valley Schools Insurance Group	2024
California Humanities	2017	North Valley Schools Insurance Group II	2025
California Schools Employee Benefits Organization	2023	Northeastern JPA	2025
Central Valley Schools JPA	2024	Northern California Community Colleges Self Insurance Authority	2024
CIF Los Angeles Section	2020	Northern California Regional Liability Excess Fund	2024
Contra Costa & Solano Counties Self Insurance	2025	Orange County Fringe Benefits JPA	2024
County of Orange, Social Services	2016	Orangewood Foundation	2023
Culver City Education Foundation	2014	Protected Insurance Program for Schools & Community Colleges	2025
Excelsior Charter Group	2015	Provisional Educational Services, Inc	2020
First 5 Del Norte County	2021	Saddleback Valley USD: First 5 Grant	2021
First 5 Glenn County	2013	San Diego County Office of Education: Fringe Benefits Consortium	2020
First 5 Humboldt	2012	San Diego County Office of Education: Risk Management	2020
First 5 Kern	2019	San Joaquin County Schools Property & Liability Insurance Group	2013
First 5 Kernville	2018	San Joaquin County Schools Teacher's College	2013
First 5 Modoc County	2021	San Joaquin County Schools Workers' Compensation Insurance Group	2013
First 5 Mono County	2019	Santa Cruz County Fire Agencies Insurance Group	2024
First 5 Shasta County	2019	Schools Association for Excess Risk JPA	2024
First 5 Trinity County	2018	Schools Linked for Insurance Management Joint Powers Authority	2024
Garden Grove Unified School District School Readiness	2012	Self Insurance Risk Management Authority III-For Employee Benefits JPA	2023
High Tech High GSE	2012	Self Insurance Risk Management Authority II-Liability and Property JPA	2023
High Tech High Learning	2012	Sequoia Grove Charter Alliance	2022
Leadership Public Schools 401(a) Plan	2021	Small School Districts Association	2023
Mendocino Community Network	2016	Today's Fresh Start	2024
Monterey & San Benito Counties Property & Liability	2018	Ventura County Schools Self-Funding Authority	2023
Monterey COE Programs Foundation	2021	Whittier Area Liability & Property Self-Insurance Authority	2023
Monterey County Educational Del. Tax Authority	2015	Whittier Area Schools Insurance Authority	2023

SUMMARY OF CW'S QUALIFICATIONS, CONT'D

REFERENCES

Freshwater School District

75 Greenwood Heights Drive
Eureka, CA 95503
Years Serviced: 2023 - Present
Services Provided: District Audits

Si Talty

Superintendent/Principal
stalty@freshwatersd.org
(707) 442-2969

Fortuna Elementary School District

534 12th Street
Fortuna, CA 95540
Year Serviced: 2022 - Present
Services Provided: District & Prop 39 Audits

Jennifer Goodner

Budget Manager
jgoodner@fortunaesd.com
(707) 725-2293 Ext. 1815

Ferndale Unified School District

164 Shaw Avenue
Ferndale, CA 95536
Years Serviced: 2023 - Present
Services Provided: District Audits

Danielle Carmesin

Superintendent
dcarmesin@ferndalek12.org
(707) 786-5300

SUMMARY OF CW'S QUALIFICATIONS, CONT'D

PARTNER AND MANAGER WITH LEAD RESPONSIBILITY: The Lead Engagement Partner will be Kyle Montgomery, CPA. The qualifications for the assigned audit team members are provided as follows.

STAFF QUALIFICATIONS

CW's partners and staff bring extensive audit and consulting experience with LEAs across California. Our team understands the unique challenges of school finance, including budgeting, construction accounting, state programs, attendance, funding models, and cash flow. The team includes:

STAFF CONTINUITY

At CW, the team you meet is the team you work with—no surprises or staff turnover disruptions. With a 92% retention rate in 2023–24 and over 40% of staff with 5+ years at the firm, clients benefit from consistent, experienced teams year after year.

STAFF TRAINING PROGRAMS

CW provides two weeks of in-house training focused on school district audits, supplemented by external courses from organizations like School Services of California, CalCPA, and CASBO to maintain over 40 over of CPE each year. Recent staff training includes:

Sampling of Recent Training Courses Taken by Staff	Training Provider Organizations
<ul style="list-style-type: none"> • Annual Government Finance Officers Conference • Annual CASBO Conference • January, May and Summer Budget Conferences • School District Conference • Fraud Auditing • Charter School Fiscal Management 	<ul style="list-style-type: none"> • Governmental Finance Officers Association • CASBO • School Services of California, Inc. • California Society of CPAs • Association of Certified Fraud Examiners • Fiscal Crisis Management & Assistance Team (FCMAT)

BRIEF RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM

The proposed team includes:

Christy White, Inc. Personnel Assigned	
Name	Classification
Christy White Brook, CPA, CFE	President & Concurring Partner
Kyle Montgomery, CPA	Audit Partner
Lance Kakos	Senior Accountant
Christopher Le	Staff Accountant

SUMMARY OF CW'S QUALIFICATIONS, CONT'D

BRIEF RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM, CONT'D



Christy White Brook, CPA, CFE President & Audit Partner

Expertise:

- ▶ Financial statement audits, compliance audits (including A-133), and special audits such as attendance and fraud audits
- ▶ Management consulting for K–12 agencies, including budget development, enrollment projections, and multi-year financial planning
- ▶ 38 years of public accounting and consulting experience, beginning with Coopers & Lybrand (1986), later Audit Manager at Matson & Isom, and now President of Christy White, Inc.

Relevant Experience & Accomplishments:

- ▶ Partner-level oversight of hundreds of audits for school districts, charter schools, and nonprofits
- ▶ Led consulting services at School Services of California, Inc. for seven years, specializing in efficiency studies, fiscal reviews, and organizational planning
- ▶ Frequent statewide presenter for CASBO, ACSA Business Manager's Academy, and the California Society of CPAs; recipient of the 2006 Award for Outstanding Conference Volunteer from CalCPA's Educational Foundation
- ▶ Provides in-service training and continuing education for clients and CPAs in governmental audit and accounting

Value Proposition:

Christy combines decades of audit and consulting expertise with a deep commitment to strengthening fiscal responsibility in education. Her leadership ensures clients receive accurate audits and actionable financial insights that support both compliance and long-term stability.

Fun Fact/Personal Detail:

Christy is passionate about education and training, having authored and conducted statewide workshops on attendance accounting, budget development, and fiscal management.

SUMMARY OF CW'S QUALIFICATIONS, CONT'D

BRIEF RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM, CONT'D



Kyle Montgomery, CPA

Partner

Expertise:

- ▶ Internal controls, financial reporting, and state/federal compliance
- ▶ New GASB implementation and specialized audits (school districts, COEs, bonds, SFP, digital signature attendance)
- ▶ 13 years of public accounting experience with a B.S. in Accounting from San Diego State University (2011)

Relevant Experience & Accomplishments:

- ▶ Partner overseeing school district, county office of education, and bond audits, with significant experience in School Facilities Program (SFP) audits
- ▶ Proficient in key financial and education systems including Escape, PeopleSoft, Aeries, and PowerSchool
- ▶ Provides guidance on complex compliance audits and new accounting standards implementation (GASB)

Value Proposition:

Kyle offers over a decade of specialized experience in public education audits. His expertise in compliance, financial reporting, and evolving standards ensures clients receive accurate, high-quality audits that enhance accountability and transparency.

Fun Fact/Personal Detail:

Kyle is committed to delivering reliable audit results and fostering trust through strong client relationships.

SUMMARY OF CW'S QUALIFICATIONS, CONT'D

BRIEF RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM, CONT'D



Lance Kakos **Senior Accountant**

Expertise:

- ▶ Internal controls, state compliance, federal compliance, and financial reporting
- ▶ Proficient in ProSystems and Excel
- ▶ 6 years of public accounting experience; B.S. in Business Administration (Accounting emphasis) with a minor in Finance, San Diego State University (2019)

Relevant Experience & Accomplishments:

- ▶ Served as in-charge on multiple school district audits, overseeing compliance testing, internal control evaluations, substantive procedures, and financial reporting
- ▶ Experience spans state and federal compliance audits, supporting accuracy and regulatory adherence for educational clients
- ▶ Provides reliable leadership to audit teams through engagement planning and execution

Value Proposition:

Lance combines technical expertise in compliance and reporting with hands-on leadership experience as an in-charge auditor. His ability to manage engagements ensures accurate, efficient, and high-quality results for school district clients.

Fun Fact/Personal Detail:

Lance is dedicated to advancing his career in public accounting and delivering strong results for clients.

SUMMARY OF CW'S QUALIFICATIONS, CONT'D

BRIEF RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM, CONT'D



Christopher Le

Staff Accountant

Expertise:

- ▶ Internal controls and state compliance audits
- ▶ Proficient in Excel
- ▶ 6 months of public accounting experience with a B.A. in Business Administration (Accounting concentration) from California State University, Fullerton (2024)
- ▶ Passed CPA exams and completed license experience requirements

Relevant Experience & Accomplishments:

- ▶ Performed compliance audits for school districts with a focus on internal controls and state requirements
- ▶ Supported audit teams in documenting findings and ensuring alignment with state compliance standards
- ▶ Early career professional applying CPA knowledge to strengthen audit efficiency and accuracy

Value Proposition:

Christopher brings fresh academic training, CPA credentials, and growing hands-on audit experience. His skills in compliance testing and internal control evaluation provide valuable support to audit teams and deliver reliable results for education sector clients.

Fun Fact/Personal Detail:

Christopher is committed to professional growth and continuous learning, bringing a motivated and detail-oriented approach to each engagement.

CW'S APPROACH TO THE EXAMINATION

Being a leading CPA firm in the LEA industry, we have experience working with State, and Federal agencies in the development of the K-12 audit guide, client resolution of findings, researching laws and regulations and aiding on sensitive client situations further elaborate on our **Audit Project Plan**, below are the five stages of the audit process

FIVE STAGE AUDIT PLAN

Stage 1 – Planning and Assessment

Stage 2 – Test of Controls, Data Processing Review, State Compliance, Federal Compliance

Stage 3 – Year-end fieldwork, Financial Statement Substantive Testing

Stage 4 – GASB 34 Entries, Reporting, and Follow-Up

Stage 5 – Audit Committee or Governing Board Presentation

YEAR-ROUND GASB STATEMENT IMPLEMENTATION AND ON-GOING ASSISTANCE

The partners at CW are thoroughly knowledgeable about GASB standards. CW has assisted all of our school district audit clients, *without extra charges*, with GASB implementation and on an on-going basis by, for example:

▶ **GASB 34, Financial Reporting:**

- Providing training on GASB 34 state software
- Providing training on conversion entries and GASB 34 reports
- Providing sample Management Discussion and Analysis reports

▶ **GASB 68, Accounting for Pensions**

- Assistance with the fund balance restatement, conversion entries, and financial statement reporting

▶ **GASB 75, Financial Reporting of Other Postemployment Benefits**

- Assistance with the fund balance restatement, conversion entries, and financial statement reporting

▶ **GASB 84, Fiduciary Activities**

- Assistance in financial reporting changes

▶ **GASB 87, Leases**

- Consulting on changes in accounting for leases
- Support in financial reporting changes

▶ **GASB 96, Subscription-based Information Technology Arrangements (SBITAs)**

- Consulting on changes in accounting for SBITAs
- Support in financial reporting changes

▶ **GASB 101, Compensated Absences**

- Consulting on changes in accounting for compensated absences
- Support in financial reporting changes

CW'S APPROACH TO THE EXAMINATION, CONT'D

RISK ASSESSMENT

CW applies a risk-based audit approach to ensure effective and efficient audits of LEAs. Our Audit Risk Assessment will cover, at a minimum:

- ▶ Internal controls, including EDP systems, cash handling, operations, and segregation of duties
- ▶ Compliance with the Education Code and applicable federal and state regulations
- ▶ Asset capitalization and depreciation practices

DOCUMENTATION OF INTERNAL CONTROL STRUCTURES

For each engagement, CW evaluates internal control systems, assesses control risk, and recommends improvements. Our audits align with Risk-Based Assessment Standards and include key areas such as:

- ▶ Cash receipting and management
- ▶ Purchasing, payables, and payroll
- ▶ Inventory and fixed assets
- ▶ Attendance and compliance reporting
- ▶ Financial reporting and student body activities (if applicable)

These evaluations guide our audit planning and help us communicate both strengths and areas for improvement in internal controls.

PROPOSED TIMEFRAME

The following is an estimate of the audit and tax work to be conducted each month. The final schedule would be arranged based on the planning meeting that CW holds with you and your stakeholders.

Month	Proposed Work	Percentage of Work Done
February - March	Audit planning, video conference meetings with management and governing board representative	2%
February - April	Attendance and ASB testing	15%
April - June	Tests of internal controls, state and federal compliance testing	30%
September- Early October	Year-end fieldwork	40%
Second Week of November or Earlier	Reports drafted and reviewed with the client. To be finalized by the first week of December	12%
January	Audit Committee or Governing Board presentation (optional)	0.50%
December - January	Federal clearinghouse reports prepared and filed	0.50%
Total		100%

Before each phase of the audit, we will discuss the upcoming work with you, provide weekly progress reports, and conduct an exit conference. The exit conference will provide you with the preliminary results of the recent work, recommendations and list any outstanding audit items.

CW'S APPROACH TO THE EXAMINATION, CONT'D

ESTIMATED HOURS BY MAJOR WORK SEGMENT

We have reviewed the previous 2024-25 audit report to plan what we believe to be reasonable hours to complete the audit for the 2025-26 fiscal year.

Audit Work Segment	Staff Level Assigned	Estimated Hours of Completion
Planning		
Planning	Partner/Senior	4
Supervision and Quality Control Review	Partner/Senior	3
Fraud Risk Assessment	All Levels	2
Internal Controls	Partner/Senior	3
Meetings		
Entrance/Exit Conference/Board	Partner/Senior	3
Transaction Testing		
Cash Disbursements	Senior/Experienced Staff	6
Payroll	Senior/Experienced Staff	6
Cash Receipts	Senior/Experienced Staff	3
Journal Entries	Senior/Experienced Staff	2
State Compliance Testing		
Attendance and Other Compliance Areas	Experienced Staff	20
Substantive Testing		
Accounts Payable	Senior/Experienced Staff	4
Accounts Receivable	Senior/Experienced Staff	4
Cash and Investments	Senior/Experienced Staff	4
Revenues	Senior/Experienced Staff	6
Capital Assets	Partner/Senior	2
Long-Term Obligations	Partner/Senior	2
Expenditures	Senior/Experienced Staff	6
Report Preparation and Review		
Audit Reports, Review and Opinions	Partner/Senior	6
Clerical	Administrative Staff	4
Total Estimated District Audit Hours		90

COMPENSATION

CHRISTY WHITE, INC.'S PROPOSED AUDIT FEES

We propose to conduct the audit engagement and submit the audit reports in compliance with the instructions provided by the State Controller's Office. The fee schedule below includes a list of personnel by classification assigned to the audits, indicating the estimated number of hours and rate per hour for the audits.

Classification	2025-26		Optional Renewals		
	Billing Rates	Estimated Hours	2025-26	2026-27	2027-28
Partner	\$ 310	6	\$ 1,860	\$ 1,900	\$ 1,940
Senior	\$ 175	30	5,250	5,360	5,470
Staff	\$ 135	50	6,750	6,890	7,030
Paraprofessionals	\$ 95	4	380	390	400
Maximum Annual Fee*		90	\$ 14,240	\$ 14,540	\$ 14,840

*Includes all expenses. Please note that we plan to perform the audit in a remote environment.

FIXED FEE AND FREE ADVISORY SERVICES

The proposed fees are fixed for the scope described and are on a “not to exceed” basis as follows. Our maximum fees show below are all-inclusive of all costs, including essential travel. We do not bill for advisory services that are related to the audit or an application of accounting standards. We encourage our clients to contact us at any time year-round for free advice on general finance and accounting issues. For additional services and non-customary service our fixed hourly rates are included above by audit year and employee classification.

BILLING

After each major work segment, we bill for the work completed and retain 10% of the contract fee pending final approval of your audit by the State Controller’s Office.

SIGNATURE PAGE

CW respectfully submits the enclosed proposal for auditing services to Maple Creek Elementary School District. We look forward to working with the Maple Creek Elementary School District. Please do not hesitate to contact us with any questions or to arrange an interview. Thank you!

Name of Accounting Firm: Christy White Inc.

Authorized By: 

Name: Kyle Montgomery, CPA
Title: Partner
Date: March 3, 2026



APPENDICES



QUALITY CONTROL PEER REVIEW OPINION

Report on the Firm's System of Quality Control

December 22, 2023

To Christy White Associates, Inc. and the Peer Review Committee of the California Society of CPAs:

We have reviewed the system of quality control for the accounting and auditing practice of Christy White Associates, Inc (the firm) in effect for the year ended December 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, Including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.



Grant Bennett Associates

A PROFESSIONAL CORPORATION



Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Christy White Associates, Inc in effect for the year ended December 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Christy White Associates, Inc has received a peer review rating of *pass*.

Grant Bennett Associates

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants



www.gbacpa.com

10850 Gold Center Drive, Suite 260
Rancho Cordova, CA 95670
916/922-5109 FAX 916/641-5200

Princeville, HI
888/763-7323

Together as One. Grant Bennett Associates is a Member of the Alliott Global Alliance of independent professional firms.



INSURANCE CERTIFICATES



**CAMICO MUTUAL INSURANCE COMPANY
DECLARATIONS
ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY**

Policy Number: CAL108463-15

Effective Date: 8/1/2025 at 12:01 A.M. Standard time at the address shown below
Expiration Date: 8/1/2026 at 12:01 A.M. Standard time at the address shown below
Retroactive Date: 8/1/2010

Item 1 - *Named Insured:* Christy White, A Professional Accountancy Corporation

Item 2 - Business Address: 348 Olive St
San Diego, CA 92103

Item 3 - Limits of Liability: \$1,000,000 Per *Claim*
\$3,000,000 Policy Aggregate

Item 4 - Deductibles: \$10,000 Per *Claim* Deductible

Item 5 - Total Premium: \$71,969.00

Item 6 - The policy consists of this Declarations page, and the following policy forms and endorsements:

PL-1000-A	07/14	Accountants Professional Liability Insurance Policy
PL-2001-A (CA)	11/21	State Endorsement - California
PL-1007-A	07/14	Exclusion - Claims Following Insured's Suit for Fees
PL-1034-A	07/14	Excluded Entities Endorsement
PL-1049-A	07/14	Privacy and Client Network Damage Endorsement
PL-1056-A	06/16	Multiple Claims and Related Acts, Errors and Omissions Amendment
PL-1059-A	11/21	CyberCPA Endorsement
PL-1060-A	11/21	Sanctions Limitation and Exclusion

PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.

CAMICO Mutual Insurance Company

Authorized Representative



BUSINESS LICENSES AND CERTIFICATE OF PAYMENT OF BUSINESS TAX



CALIFORNIA BOARD OF ACCOUNTANCY
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833
Telephone: (916) 263-3680
Facsimile: (916) 263-3672

Accountancy Corporation

Permit No. COR 6499
Receipt No. 00339412

Valid Until: 7/31/2026

CHRISTY WHITE, ASSOCIATES, A PROFESSIONAL
ACCOUNTANCY CORPORATION
348 OLIVE STREET
SAN DIEGO, CA 92103-6216

In accordance with the provisions of Chapter 1, Division 3 of
the Business and Professions Code, the firm named hereon
is duly registered and entitled to practice as a Corporation.

348 OLIVE STREET
SAN DIEGO, CA 92103

----- POST IN PUBLIC VIEW -----

WABCOR 04/12/17

POST IN CONSPICUOUS PLACE OR KEEP ON PERSON

CITY OF SAN DIEGO * CERTIFICATE OF PAYMENT OF BUSINESS TAX

CHRISTY WHITE ACCOUNTANCY CORPORATION
CARRIE ASH
348 OLIVE ST
SAN DIEGO CA 92103-6216

Certificate Number: B2011026573

Business Name: CHRISTY WHITE ACCOUNTANCY CORPORATION
Business Owner: CHRISTY WHITE ACCOUNTANCY CORPORATION
Business Address: 348 OLIVE ST
SAN DIEGO CA 92103-6216

Primary Business Activity: OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS

Secondary Business Activity:

Effective Date: 08/01/2025
Expiration Date: 07/31/2026

PLEASE NOTIFY THE CITY TREASURER'S OFFICE IN WRITING OF ANY CHANGE IN OWNERSHIP OR ADDRESS - PLEASE SEE REVERSE SIDE FOR ADDITIONAL INFORMATION



Secretary of State Certificate of Status

I, SHIRLEY N. WEBER, PH.D., California Secretary of State, hereby certify:

Entity Name: CHRISTY WHITE, A PROFESSIONAL ACCOUNTANCY CORPORATION
Entity No.: 3298217
Registration Date: 06/22/2010
Entity Type: Stock Corporation - CA - Professional
Formed In: CALIFORNIA
Status: Active

The above referenced entity is active on the Secretary of State's records and is authorized to exercise all its powers, rights and privileges in California.

This certificate relates to the status of the entity on the Secretary of State's records as of the date of this certificate and does not reflect documents that are pending review or other events that may impact status.

No information is available from this office regarding the financial condition, status of licenses, if any, business activities or practices of the entity.



IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of April 03, 2025.

SHIRLEY N. WEBER, PH.D.
Secretary of State

Certificate No.: 313678025

To verify the issuance of this Certificate, use the Certificate No. above with the Secretary of State Certification Verification Search available at bizfileOnline.sos.ca.gov.



SMALL BUSINESS ENTERPRISE CERTIFICATE

Printed on: 7/13/2022 11:09:37 AM

To verify most current certification status go to: <https://www.caleprocure.ca.gov>



Office of Small Business & DVBE Services

Certification ID: 2007997

Legal Business Name:

Christy White Associates, Inc.

Doing Business As (DBA) Name 1:

Doing Business As (DBA) Name 2:

Address:

348 Olive Street

San Diego

CA 92103

Email Address:

cwhite@christywhite.com

Business Web Page:

christywhite.com

Business Phone Number:

619/270-8222

Business Fax Number:

619/260-9085

Business Types:

Service

Certification Type	Status	From	To
SB	Approved	07/13/2022	01/31/2025

Stay informed! KEEP YOUR CERTIFICATION PROFILE UPDATED!

-LOG IN at CaleProcure.CA.GOV

Questions?

Email: OSDSHELP@DGS.CA.GOV

Call OSDS Main Number: 916-375-4940

707 3rd Street, 1-400, West Sacramento, CA 95605



SAMPLE SCHOOL DISTRICT AUDIT ENGAGEMENT LETTER

December 2, 2025

Governing Board and Management

District Name

Address

Address

We are pleased to confirm our understanding of the services we are to provide for District Name for the fiscal years ending June 30, 2026, 2027 and 2028, with the option to renew for fiscal years ending June 30, 2029, and 2030.

Audit Scope

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of District Name as of and for the fiscal years ending June 30, 2026, 2027 and 2028, with the option to renew for fiscal years ending June 30, 2029, and 2030. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement District Name's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to District Name 's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion & Analysis
2. Budgetary Comparison Schedule
3. Schedule of Changes in OPEB Liability and Related Ratios
4. Schedules of District's Proportionate Share of Net Pension Liability
5. Schedules of District Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies District Name 's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Schedule of expenditures of federal awards (if Uniform Guidance applies*).
2. Other schedules and/or information as required by the State Controller's Office.

**A Federal Single Audit under Uniform Guidance is applicable in any year that District Name expends more than the Single Audit Threshold in Federal funds.*

Audit Objectives

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), if applicable.
- An opinion (or disclaimer of opinion) on the District's compliance with the types of compliance requirements described in the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810.

Auditor's Responsibilities

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance (if applicable), and the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the school district or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention.

We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the school district's ability to continue as a going concern for a reasonable period of time.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures – Internal Controls

We will obtain an understanding of the school district and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance (if applicable), we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of District Name's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

When applicable, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of District Name's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on District Name's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of District Name in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance (if applicable); (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, when required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance (if applicable). You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance (if applicable); (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance (if applicable); (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Reporting

We will issue written reports upon completion of our audit. Our reports will be addressed to the Governing Board of District Name. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If issued, the Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Christy White, Inc, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

Audit Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide an electronic and up to NUMBER of copies of our reports to the school district; however, management is responsible for distribution of the reports and the financial statements. We will file the report with the Office of the State Controller, California Department of Education, and the COUNTY NAME County Office of Education by the published deadline. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

By your signature below, you acknowledge the audit documentation for this engagement is the property of Christy White, Inc and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Office of the State Controller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White, Inc personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Office of the State Controller. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Christy White, Inc does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Christy White, Inc does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

We expect to begin our audit as soon as possible and to issue our reports by the published deadline. The maximum annual fee for auditing services under the terms of this agreement shall not exceed the following agreed upon amounts:

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<i>optional</i> <u>2028-29</u>	<i>optional</i> <u>2029-30</u>
District Audit Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Audit Fees	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in District audit requirements as stated in *Government Auditing Standards* or the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the Education Audit Appeals Panel, or (2) any changes in the number of funds or accounts maintained by the District Name during the period under this agreement, shall be in addition to the above maximum fee.

Our invoices for these fees will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing and/or planning, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year’s audit report was not certified as conforming to the reporting provisions of the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out of pocket costs through the date of termination.

No Legal Services

District Name acknowledges and agrees that Christy White, Inc does not provide legal services or licensed accounting services, and such licensed professional services are not included within the services which Christy White, Inc may provide under this Agreement. District Name agrees to consult a lawyer and/or licensed accountant if District Name seeks legal or accounting advice, and shall not rely on Christy White, Inc for such advice, consultation or services.

Indemnification

District Name shall indemnify Christy White, Inc and hold harmless its directors, officers, employees, and agents from and against any and all actions, claims, damages and losses, including attorney's fees that may arise out of or in any way result from the negligent or intentional acts, errors, or omissions of District Name. To the extent that District Name properly directs Christy White, Inc, and to the extent that Christy White, Inc fails to properly perform the Services, Christy White, Inc shall indemnify and hold District Name and its officers and employees harmless from and shall defend at its own expense all claims, demands, or suits at law or equity arising in whole or in part, but only to the extent that they arise from Christy White, Inc's active negligence or express breach of its obligations under this Agreement. Nothing in this Agreement shall require Christy White, Inc to indemnify District Name against claims, demands or suits based upon intentional or negligent acts of District Name, its agents, officers or employees.

Informal Dispute Resolution and Mediation

If any dispute arises among the parties, they agree to first try in good faith to settle the dispute within 7 business days following written notice thereof by communications between themselves. If the parties are unable to successfully resolve the dispute through such informal communications, then they shall attempt to do so within 45 days thereafter by mediation in San Diego County, California, either in person or by Zoom, under Rules for Professional Accounting and Related Services Disputes before resorting to binding arbitration. Any mediator chosen by the parties must have an accounting background unless they mutually agree in writing after the dispute has arisen to the selection of a mediator that does not have such an accounting background.

Binding Arbitration

The parties agree that any claim or controversy that is not resolved through the informal dispute resolution and mediation procedures described above, but which arises out of or relates to this agreement, or accountant's performance or non-performance of services including, without limitation, fees charged by accountant, professional negligence, malpractice, breach of fiduciary duty, and the like will be determined by binding arbitration before the Judicial Arbitration and Mediation Services (JAMS) office in San Diego, California, whether in person or by Zoom. The parties' consent to such jurisdiction and venue, unless they mutually select another venue in writing. Unless expressly set forth to the contrary herein, while the arbitration is pending, the parties shall share the costs of arbitration and arbitrator fees equally. Nevertheless, the arbitrator shall be empowered to reallocate such costs and fees to one side or the other as part of his or her final award. The arbitration will also utilize the then-prevailing comprehensive arbitration rules of JAMS, except that discovery may be taken in that arbitration pursuant to the California Code of Civil Procedure.

The arbitrator to be chosen by the parties shall have an accounting background unless they mutually agree in writing to the selection of an arbitrator that does not have an accounting background. If the parties are unable to agree on the selection of an arbitrator within 14 days after the commencement of the arbitration, then the arbitrator shall be chosen in accordance with the JAMS' rules for arbitrator selection. JAMS shall use its best efforts to include one or more arbitration candidates for the parties to choose from that have an accounting background.

Judgment may be entered upon the arbitrator's award by the San Diego Superior Court. Should District Name refuse or neglect to appear or participate in the binding arbitration proceeding or pay for its share of the arbitration fees and costs, the arbitrator is empowered to decide the claim or controversy in accordance with the evidence presented.

District Name should realize that by accepting arbitration, IT WILL WAIVE ITS RIGHT TO A JURY TRIAL AND THE RIGHT, EXCEPT UNDER LIMITED CIRCUMSTANCES, TO APPEAL THE ARBITRATOR'S DECISION.

Cooperation

This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Audit Periods and Extensions

The first period to be audited shall be for the fiscal year ending June 30, 2026, and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the District. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2028 may be secured on a year-by-year basis, subject to the agreement of the District and the auditor.

Independence

Professional standards require us to be independent with respect to the company. Any discussions with our personnel regarding employment could pose a threat to our independence. Therefore, you agree to inform the engagement partner before having any such discussions.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White, Inc has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to the District Name and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Partner Name, CPA
Title
Christy White, Inc

RESPONSE:

This letter correctly sets forth the understanding of District Name.

Signature

Title

Date

TRANSMITTAL LETTER

We are pleased to provide our audit proposal to Maple Creek Elementary School District ("MCESD") for the years ending June 30, 2026 through June 30, 2028.

Auditor's responsibility will be to provide the following:

1. An opinion on the MCSD's financial statements in accordance with auditing standards generally accepted in the United States of America.
2. An opinion on the MCSD's Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements performed in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States of America.
3. Perform nonattest services, which is overseen by management and is management's responsibility, compilation of the MCSD's financial statements based off the District's trial balance.
4. Fee and Hours
 - a. For each fiscal year, not to exceed \$11,000 for each year, plus travel to be fully reimbursed.
 - b. Approximately 40 hours
5. Timeframe
 - a. Fieldwork on or around June 15th and November 15th
 - b. Report issuance on or around December 15, 2025.
6. Peer review was completed on August 31, 2022 and the result was the same as previous year (**Pass**), please see Firm #900006140576 at the following web address:
https://peerreview.aicpa.org/public_file_search.html

The sections that follow, as required by the RFP, demonstrate our experience and ability to complete the requirements for this audit, as well as our audit approach. This is an irrevocable offer not to exceed sixty (60) days. For purposes of this proposal Robert T. Dennis is authorized to make representations for RT Dennis Accountancy. If you have any questions or concerns please feel free to contact us.



Robert T. Dennis, CPA
Proprietor

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: _____ Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: _____ Telephone: _____
Title: _____ E-mail: _____

Criteria and Standards Review Summary

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

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

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

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

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form A1, Lines A4 and C4)		
Current Year (2025-26)	District Regular	9.10	9.10	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	9.10	9.10		
1st Subsequent Year (2026-27)	District Regular	9.10	8.27	(9.1%)	Not Met
	Charter School				
	Total ADA	9.10	8.27		
2nd Subsequent Year (2027-28)	District Regular	8.44	8.33	(1.3%)	Met
	Charter School				
	Total ADA	8.44	8.33		

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment and ADA have been adjusted to reflect the current student population.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	10.00	10.00		
Charter School				
Total Enrollment	10.00	10.00	0.0%	Met
1st Subsequent Year (2026-27)				
District Regular	9.00	9.00		
Charter School				
Total Enrollment	9.00	9.00	0.0%	Met
2nd Subsequent Year (2027-28)				
District Regular	9.00	9.00		
Charter School				
Total Enrollment	9.00	9.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA		Enrollment CALPADS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)			
Third Prior Year (2022-23)				
District Regular	6	6		
Charter School				
Total ADA/Enrollment	6	6		100.0%
Second Prior Year (2023-24)				
District Regular	4	3		
Charter School				
Total ADA/Enrollment	4	3		133.3%
First Prior Year (2024-25)				
District Regular	8	10		
Charter School	0			
Total ADA/Enrollment	8	10		80.0%
Historical Average Ratio:				104.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				104.9%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA		Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)				
Current Year (2025-26)					
District Regular	9	10			
Charter School	0				
Total ADA/Enrollment	9	10		90.0%	Met
1st Subsequent Year (2026-27)					
District Regular	8	9			
Charter School					
Total ADA/Enrollment	8	9		88.9%	Met
2nd Subsequent Year (2027-28)					
District Regular	8	9			
Charter School					
Total ADA/Enrollment	8	9		88.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2025-26)	299,715.00		
1st Subsequent Year (2026-27)	305,929.00	307,054.00	.4%	Met
2nd Subsequent Year (2027-28)	304,272.00	304,351.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	175,040.64	
Second Prior Year (2023-24)	76,384.57	168,672.41	45.3%
First Prior Year (2024-25)	243,556.07	353,704.89	68.9%
	Historical Average Ratio:		59.3%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	54.3% to 64.3%	54.3% to 64.3%	54.3% to 64.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	Current Year (2025-26)	213,143.00		
1st Subsequent Year (2026-27)	226,537.00	344,899.00	65.7%	Not Met
2nd Subsequent Year (2027-28)	227,613.00	338,568.00	67.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

In the current budget, there are carry over funds that are budgeted for expenditures that are not salaries. These are removed from the budget in the multi-year projection.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. Changes that exceed five percent in any major object category must be explained.

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2025-26)	30,613.00	39,947.00	30.5%	Yes
1st Subsequent Year (2026-27)	30,613.00	30,572.00	-.1%	No
2nd Subsequent Year (2027-28)	30,613.00	30,572.00	-.1%	No

Explanation:
(required if Yes)

There is deferred Federal revenue (REAP) booked in 2025-26 that is removed in the multi-year projections.

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

Current Year (2025-26)	121,384.00	121,564.00	.1%	No
1st Subsequent Year (2026-27)	121,384.00	118,510.00	-2.4%	No
2nd Subsequent Year (2027-28)	121,384.00	118,526.00	-2.4%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	25,802.00	24,882.00	-3.6%	No
1st Subsequent Year (2026-27)	25,802.00	24,882.00	-3.6%	No
2nd Subsequent Year (2027-28)	25,802.00	24,882.00	-3.6%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	86,506.00	87,506.00	1.2%	No
1st Subsequent Year (2026-27)	62,514.00	63,317.00	1.3%	No
2nd Subsequent Year (2027-28)	62,513.00	63,333.00	1.3%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	137,282.00	140,041.00	2.0%	No
1st Subsequent Year (2026-27)	118,359.00	121,594.00	2.7%	No
2nd Subsequent Year (2027-28)	110,612.00	114,176.00	3.2%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	177,799.00	186,393.00	4.8%	Met
1st Subsequent Year (2026-27)	177,799.00	173,964.00	-2.2%	Met
2nd Subsequent Year (2027-28)	177,799.00	173,980.00	-2.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	223,788.00	227,547.00	1.7%	Met
1st Subsequent Year (2026-27)	180,873.00	184,911.00	2.2%	Met
2nd Subsequent Year (2027-28)	173,125.00	177,509.00	2.5%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	

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

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	

7. **CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	19,419.30	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

X	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	48.1%	48.1%	47.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	16.0%	16.0%	15.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Current Year (2025-26)	(152,749.00)	516,563.00	29.6%
1st Subsequent Year (2026-27)	(24,370.00)	498,813.00	4.9%	Met
2nd Subsequent Year (2027-28)	(25,076.00)	496,191.00	5.1%	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The deficit spending number shows high in 2025-26 because carryover funds that were part of the beginning balance have been budgeted out for expenditure. These transactions were adjusted/removed from the multi-year projection.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	307,974.00	Met
1st Subsequent Year (2026-27)	255991.0	Met
2nd Subsequent Year (2027-28)	220416.0	Met

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

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

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

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	635,972.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level		District ADA
5% or \$88,000 (greater of)	0	to 300
4% or \$88,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	9	8	8
District's Reserve Standard Percentage Level:	5%	5%	5%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Current Year data are extracted.

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

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

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

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

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	745,476.00	710,136.00	690,641.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	745,476.00	710,136.00	690,641.00

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	37,273.80	35,506.80	34,532.05
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	88,000.00	88,000.00	88,000.00

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	358,475.00	341,683.00	329,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	358,475.00	341,683.00	329,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	48.09%	48.12%	47.64%
District's Reserve Standard (Section 10B, Line 7):	88,000.00	88,000.00	88,000.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

Equity Multiplier is used to pat for .2 FTE of superintendent in 25-26 and .1 FTE in 26-27 and 0 in 27-28 . The district will reduce the superintendent FTE annually to reflect this.

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(42,332.00)	(28,867.00)	-31.8%	(13,465.00)	Met
1st Subsequent Year (2026-27)	(43,199.00)	(38,773.00)	-10.2%	(4,426.00)	Met
2nd Subsequent Year (2027-28)	(43,461.00)	(39,009.00)	-10.2%	(4,452.00)	Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	108,671.00	60,341.00	-44.5%	(48,330.00)	Not Met
1st Subsequent Year (2026-27)	209,172.00	177,135.00	-15.3%	(32,037.00)	Not Met
2nd Subsequent Year (2027-28)	210,059.00	176,735.00	-15.9%	(33,324.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	150,454.00	150,454.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	153,914.00	153,914.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	158,562.00	157,623.00	-.6%	(939.00)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The deficit spending number shows high in 2025-26 because carryover funds that were part of the beginning balance have been budgeted out for expenditure. These transactions were adjusted/removed from the multi-year projection.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

No

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

N/A

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				0

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

n/a

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

n/a

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

n/a

		First Interim (Form 01CSI, Item S7A)	Second Interim
2	OPEB Liabilities		
	a. Total OPEB liability		
	b. OPEB plan(s) fiduciary net position (if applicable)		
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.		

		First Interim (Form 01CSI, Item S7A)	Second Interim
3	OPEB Contributions		
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2025-26)		
	1st Subsequent Year (2026-27)		
	2nd Subsequent Year (2027-28)		
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
	Current Year (2025-26)	0.00	0.00
	1st Subsequent Year (2026-27)		
	2nd Subsequent Year (2027-28)		
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
	Current Year (2025-26)		
	1st Subsequent Year (2026-27)		
	2nd Subsequent Year (2027-28)		
	d. Number of retirees receiving OPEB benefits		
	Current Year (2025-26)		
	1st Subsequent Year (2026-27)		
	2nd Subsequent Year (2027-28)		

4. Comments:

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

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

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4) No
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? n/a
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? n/a

	First Interim (Form 01CSI, Item S7B)	Second Interim
2 Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

	First Interim (Form 01CSI, Item S7B)	Second Interim
3 Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		

4 Comments:

S8. Status of Labor Agreements

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

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

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2.10	1.90	1.90	1.90

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

[]

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

[]

If Yes, date of Superintendent and CBO certification:

[]

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year

or

Multiyear Agreement

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	0	0	0
3. Percent of H&W cost paid by employer	0.0%	0.0%	0.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	163	0	0
	(85.4%)	(100.0%)	0.0%

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	No	No	No
	No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	1.50	1.75	1.75	1.75

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

--

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

No

If Yes, date of Superintendent and CBO certification:

--

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

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

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
17,844	21,413	21,413
100.0%	100.0%	100.0%
7.0%	7.0%	7.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
1,152	2,907	1,291
50.0%	152.3%	(55.6%)

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

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

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

No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	.50	.70	.60	.50

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	16,498	16,181	11,796
	100.0%	100.0%	100.0%
	7.0%	7.0%	7.0%

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step and column over prior year

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	2,000	2,000	2,000
	0.0%	0.0%	0.0%

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- | | |
|--|---|
| <p>A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)</p> | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| <p>A2. Is the system of personnel position control independent from the payroll system?</p> | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| <p>A3. Is enrollment decreasing in both the prior and current fiscal years?</p> | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| <p>A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?</p> | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| <p>A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?</p> | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| <p>A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p> | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| <p>A7. Is the district's financial system independent of the county office system?</p> | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| <p>A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)</p> | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| <p>A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?</p> | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">Yes</div> |

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

The District has moved the fiscal services in house. In the 25-26 school year, a retired CBO through HCOE is providing training to the superintendent for budget and financial support.

End of School District Second Interim Criteria and Standards Review

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	8.75	9.10	9.10	9.10	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)						
	8.75	9.10	9.10	9.10	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)						
	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)						
	8.75	9.10	9.10	9.10	0.00	0.0%
7. Adults in Correctional Facilities						
					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	295,231.00	299,715.00	185,415.17	303,174.00	3,459.00	1.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,876.00	11,486.00	705.09	11,665.00	179.00	1.6%
4) Other Local Revenue		8600-8799	12,310.00	18,421.00	4,529.33	17,501.00	(920.00)	-5.0%
5) TOTAL, REVENUES			309,417.00	329,622.00	190,649.59	332,340.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	110,850.00	155,087.00	59,985.80	124,838.00	30,249.00	19.5%
2) Classified Salaries		2000-2999	30,230.00	35,193.00	15,125.61	34,702.00	491.00	1.4%
3) Employee Benefits		3000-3999	48,463.00	58,602.00	20,956.09	53,603.00	4,999.00	8.5%
4) Books and Supplies		4000-4999	41,948.00	53,015.00	16,194.58	53,015.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	93,297.00	97,476.00	57,470.95	99,951.00	(2,475.00)	-2.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			324,788.00	399,373.00	169,733.03	366,109.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,371.00)	(69,751.00)	20,916.56	(33,769.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	157,653.00	108,671.00	0.00	60,341.00	(48,330.00)	-44.5%
b) Transfers Out		7600-7629	131,608.00	150,454.00	0.00	150,454.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(41,203.00)	(42,332.00)	0.00	(28,867.00)	13,465.00	-31.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,158.00)	(84,115.00)	0.00	(118,980.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,529.00)	(153,866.00)	20,916.56	(152,749.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	421,588.17	421,587.00		421,587.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			421,588.17	421,587.00		421,587.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			421,588.17	421,587.00		421,587.00		
2) Ending Balance, June 30 (E + F1e)			391,059.17	267,721.00		268,838.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	221,720.00	262,721.00		263,838.00		
Fund Raising	0000	9780	121.00					
Pupil Transportation	0000	9780	131,608.00					
Deferred Maintenance	0000	9780	88,963.00					
State Lottery Revenue	1100	9780	1,028.00					
Pupil Transportation	0000	9780		153,914.00				
Deferred Maintenance	0000	9780		108,807.00				
Supplemental/Concentration	0000	9780				192.00		
Pupil Transportation	0000	9780				154,839.00		
Deferred Maintenance	0000	9780				108,807.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	164,339.17	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	239,428.00	226,534.00	156,046.00	230,152.00	3,618.00	1.6%
Education Protection Account State Aid - Current Year		8012	21,341.00	39,116.00	12,135.00	39,116.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	228.00	233.00	112.76	218.00	(15.00)	-6.4%
Timber Yield Tax		8022	1,578.00	1,450.00	730.04	1,479.00	29.00	2.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	29,236.00	29,372.00	14,797.06	29,684.00	312.00	1.1%
Unsecured Roll Taxes		8042	1,137.00	1,239.00	762.71	1,031.00	(208.00)	-16.8%
Prior Years' Taxes		8043	16.00	322.00	11.98	16.00	(306.00)	-95.0%
Supplemental Taxes		8044	587.00	498.00	295.73	508.00	10.00	2.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,680.00	951.00	523.89	970.00	19.00	2.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								

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(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			295,231.00	299,715.00	185,415.17	303,174.00	3,459.00	1.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			295,231.00	299,715.00	185,415.17	303,174.00	3,459.00	1.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

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All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	134.00	134.00	314.00	314.00	180.00	134.3%
Lottery - Unrestricted and Instructional Materials		8560	1,719.00	1,710.00	372.57	1,710.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	23.00	9,642.00	18.52	9,641.00	(1.00)	0.0%
TOTAL, OTHER STATE REVENUE			1,876.00	11,486.00	705.09	11,665.00	179.00	1.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,400.00	6,000.00	3,500.00	6,000.00	0.00	0.0%
Interest		8660	4,400.00	9,911.00	(60.69)	9,911.00	0.00	0.0%

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Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	500.00	500.00	0.00	500.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,010.00	2,010.00	1,090.02	1,090.00	(920.00)	-45.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,310.00	18,421.00	4,529.33	17,501.00	(920.00)	-5.0%
TOTAL, REVENUES			309,417.00	329,622.00	190,649.59	332,340.00	2,718.00	0.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	60,800.00	105,037.00	30,789.92	74,788.00	30,249.00	28.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	50,050.00	50,050.00	29,195.88	50,050.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			110,850.00	155,087.00	59,985.80	124,838.00	30,249.00	19.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	19,233.00	21,386.00	9,810.23	20,425.00	961.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,997.00	13,807.00	5,315.38	14,277.00	(470.00)	-3.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

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TOTAL, CLASSIFIED SALARIES			30,230.00	35,193.00	15,125.61	34,702.00	491.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,874.00	11,465.00	2,225.32	5,334.00	6,131.00	53.5%
PERS		3201-3202	16,095.00	17,317.00	10,473.21	19,381.00	(2,064.00)	-11.9%
OASDI/Medicare/Alternative		3301-3302	6,434.00	7,803.00	3,637.52	7,622.00	181.00	2.3%
Health and Welfare Benefits		3401-3402	17,382.00	17,382.00	2,792.65	17,381.00	1.00	0.0%
Unemployment Insurance		3501-3502	72.00	97.00	38.15	81.00	16.00	16.5%
Workers' Compensation		3601-3602	3,606.00	4,538.00	1,789.24	3,804.00	734.00	16.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			48,463.00	58,602.00	20,956.09	53,603.00	4,999.00	8.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	28,448.00	35,709.00	6,942.39	35,709.00	0.00	0.0%
Noncapitalized Equipment		4400	7,500.00	11,306.00	5,854.79	11,306.00	0.00	0.0%
Food		4700	6,000.00	6,000.00	3,397.40	6,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			41,948.00	53,015.00	16,194.58	53,015.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,100.00	6,510.00	1,518.79	6,510.00	0.00	0.0%
Dues and Memberships		5300	3,500.00	4,607.00	3,757.00	4,607.00	0.00	0.0%
Insurance		5400-5450	4,550.00	5,216.00	5,842.97	5,843.00	(627.00)	-12.0%
Operations and Housekeeping Services		5500	9,606.00	8,175.00	4,264.79	8,175.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,080.00	2,425.00	724.16	2,763.00	(338.00)	-13.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	54,430.00	67,412.00	40,672.35	68,922.00	(1,510.00)	-2.2%
Communications		5900	3,031.00	3,131.00	690.89	3,131.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			93,297.00	97,476.00	57,470.95	99,951.00	(2,475.00)	-2.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

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OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			324,788.00	399,373.00	169,733.03	366,109.00	33,264.00	8.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	157,653.00	108,671.00	0.00	60,341.00	(48,330.00)	-44.5%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			157,653.00	108,671.00	0.00	60,341.00	(48,330.00)	-44.5%
INTERFUND TRANSFERS OUT								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	131,608.00	150,454.00	0.00	150,454.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			131,608.00	150,454.00	0.00	150,454.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(41,203.00)	(42,332.00)	0.00	(28,867.00)	13,465.00	-31.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(41,203.00)	(42,332.00)	0.00	(28,867.00)	13,465.00	-31.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,158.00)	(84,115.00)	0.00	(118,980.00)	(34,865.00)	41.4%

2025-26 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,418.00	30,613.00	12,772.72	39,947.00	9,334.00	30.5%
3) Other State Revenue		8300-8599	62,459.00	109,898.00	83,418.69	109,899.00	1.00	0.0%
4) Other Local Revenue		8600-8799	7,577.00	7,381.00	4,168.00	7,381.00	0.00	0.0%
5) TOTAL, REVENUES			101,454.00	147,892.00	100,359.41	157,227.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	69,053.00	69,393.00	29,572.48	69,381.00	12.00	0.0%
2) Classified Salaries		2000-2999	34,906.00	40,475.00	16,238.01	36,176.00	4,299.00	10.6%
3) Employee Benefits		3000-3999	54,219.00	48,866.00	18,890.95	48,730.00	136.00	0.3%
4) Books and Supplies		4000-4999	8,969.00	33,491.00	11,746.21	34,491.00	(1,000.00)	-3.0%
5) Services and Other Operating Expenditures		5000-5999	34,692.00	39,806.00	11,604.70	40,090.00	(284.00)	-0.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	45.00	45.00	0.00	45.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			201,884.00	232,076.00	88,052.35	228,913.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(100,430.00)	(84,184.00)	12,307.06	(71,686.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	41,203.00	42,332.00	0.00	28,867.00	(13,465.00)	-31.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,203.00	42,332.00	0.00	28,867.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(59,227.00)	(41,852.00)	12,307.06	(42,819.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	81,955.55	81,955.00		81,955.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,955.55	81,955.00		81,955.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,955.55	81,955.00		81,955.00		
2) Ending Balance, June 30 (E + F1e)			22,728.55	40,103.00		39,136.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	22,728.55	40,103.00		39,136.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,896.00	3,896.00	0.00	3,896.00	0.00	0.0%
Special Education Discretionary Grants		8182	45.00	45.00	0.00	45.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	469.00	670.00	319.00	948.00	278.00	41.5%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	27,008.00	26,002.00	12,453.72	35,058.00	9,056.00	34.8%
TOTAL, FEDERAL REVENUE			31,418.00	30,613.00	12,772.72	39,947.00	9,334.00	30.5%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	738.00	738.00	(169.48)	738.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	50,000.00	100,000.00	66,000.00	100,000.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	469.00	1,914.00	1,263.00	1,914.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,252.00	7,246.00	16,325.17	7,247.00	1.00	0.0%
TOTAL, OTHER STATE REVENUE			62,459.00	109,898.00	83,418.69	109,899.00	1.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	7,577.00	7,381.00	4,168.00	7,381.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,577.00	7,381.00	4,168.00	7,381.00	0.00	0.0%
TOTAL, REVENUES			101,454.00	147,892.00	100,359.41	157,227.00	9,335.00	6.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	49,103.00	49,443.00	17,934.98	49,431.00	12.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	19,950.00	19,950.00	11,637.50	19,950.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			69,053.00	69,393.00	29,572.48	69,381.00	12.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	26,928.00	26,928.00	9,413.75	22,928.00	4,000.00	14.9%
Classified Support Salaries		2200	7,978.00	10,987.00	5,688.01	10,218.00	769.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	2,560.00	1,136.25	3,030.00	(470.00)	-18.4%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			34,906.00	40,475.00	16,238.01	36,176.00	4,299.00	10.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,698.00	11,439.00	2,728.91	10,939.00	500.00	4.4%
PERS		3201-3202	11,225.00	12,715.00	6,706.90	13,367.00	(652.00)	-5.1%
OASDI/Medicare/Alternative		3301-3302	4,662.00	5,087.00	2,228.36	4,933.00	154.00	3.0%
Health and Welfare Benefits		3401-3402	16,961.00	16,961.00	6,129.35	16,961.00	0.00	0.0%
Unemployment Insurance		3501-3502	52.00	56.00	22.87	54.00	2.00	3.6%
Workers' Compensation		3601-3602	2,621.00	2,608.00	1,074.56	2,476.00	132.00	5.1%

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			54,219.00	48,866.00	18,890.95	48,730.00	136.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,969.00	28,491.00	6,352.32	29,491.00	(1,000.00)	-3.5%
Noncapitalized Equipment		4400	0.00	5,000.00	5,393.89	5,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,969.00	33,491.00	11,746.21	34,491.00	(1,000.00)	-3.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	327.00	726.00	0.00	726.00	0.00	0.0%
Travel and Conferences		5200	1,469.00	4,184.00	0.00	4,462.00	(278.00)	-6.6%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	32,896.00	34,896.00	11,604.70	34,902.00	(6.00)	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,692.00	39,806.00	11,604.70	40,090.00	(284.00)	-0.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%

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Balance

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Payments to County Offices		7142	45.00	45.00	0.00	45.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			45.00	45.00	0.00	45.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			201,884.00	232,076.00	88,052.35	228,913.00	3,163.00	1.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	41,203.00	42,332.00	0.00	28,867.00	(13,465.00)	-31.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			41,203.00	42,332.00	0.00	28,867.00	(13,465.00)	-31.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			41,203.00	42,332.00	0.00	28,867.00	13,465.00	31.8%

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	295,231.00	299,715.00	185,415.17	303,174.00	3,459.00	1.2%
2) Federal Revenue		8100-8299	31,418.00	30,613.00	12,772.72	39,947.00	9,334.00	30.5%
3) Other State Revenue		8300-8599	64,335.00	121,384.00	84,123.78	121,564.00	180.00	0.1%
4) Other Local Revenue		8600-8799	19,887.00	25,802.00	8,697.33	24,882.00	(920.00)	-3.6%
5) TOTAL, REVENUES			410,871.00	477,514.00	291,009.00	489,567.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	179,903.00	224,480.00	89,558.28	194,219.00	30,261.00	13.5%
2) Classified Salaries		2000-2999	65,136.00	75,668.00	31,363.62	70,878.00	4,790.00	6.3%
3) Employee Benefits		3000-3999	102,682.00	107,468.00	39,847.04	102,333.00	5,135.00	4.8%
4) Books and Supplies		4000-4999	50,917.00	86,506.00	27,940.79	87,506.00	(1,000.00)	-1.2%
5) Services and Other Operating Expenditures		5000-5999	127,989.00	137,282.00	69,075.65	140,041.00	(2,759.00)	-2.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	45.00	45.00	0.00	45.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			526,672.00	631,449.00	257,785.38	595,022.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(115,801.00)	(153,935.00)	33,223.62	(105,455.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	157,653.00	108,671.00	0.00	60,341.00	(48,330.00)	-44.5%
b) Transfers Out		7600-7629	131,608.00	150,454.00	0.00	150,454.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			26,045.00	(41,783.00)	0.00	(90,113.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,756.00)	(195,718.00)	33,223.62	(195,568.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	503,543.72	503,542.00		503,542.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			503,543.72	503,542.00		503,542.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			503,543.72	503,542.00		503,542.00		
2) Ending Balance, June 30 (E + F1e)			413,787.72	307,824.00		307,974.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		

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Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	22,728.55	40,103.00		39,136.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	221,720.00	262,721.00		263,838.00		
Fund Raising	0000	9780	121.00					
Pupil Transportation	0000	9780	131,608.00					
Deferred Miantennace	0000	9780	88,963.00					
State Lottery Revenue	1100	9780	1,028.00					
Pupil Transportation	0000	9780		153,914.00				
Deferred Maintenance	0000	9780		108,807.00				
Supplemental/Concentration	0000	9780				192.00		
Pupil Transportation	0000	9780				154,839.00		
Deferred Maintenance	0000	9780				108,807.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	164,339.17	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	239,428.00	226,534.00	156,046.00	230,152.00	3,618.00	1.6%
Education Protection Account State Aid - Current Year		8012	21,341.00	39,116.00	12,135.00	39,116.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	228.00	233.00	112.76	218.00	(15.00)	-6.4%
Timber Yield Tax		8022	1,578.00	1,450.00	730.04	1,479.00	29.00	2.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	29,236.00	29,372.00	14,797.06	29,684.00	312.00	1.1%
Unsecured Roll Taxes		8042	1,137.00	1,239.00	762.71	1,031.00	(208.00)	-16.8%
Prior Years' Taxes		8043	16.00	322.00	11.98	16.00	(306.00)	-95.0%
Supplemental Taxes		8044	587.00	498.00	295.73	508.00	10.00	2.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,680.00	951.00	523.89	970.00	19.00	2.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%

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Subtotal, LCFF Sources			295,231.00	299,715.00	185,415.17	303,174.00	3,459.00	1.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			295,231.00	299,715.00	185,415.17	303,174.00	3,459.00	1.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,896.00	3,896.00	0.00	3,896.00	0.00	0.0%
Special Education Discretionary Grants		8182	45.00	45.00	0.00	45.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	469.00	670.00	319.00	948.00	278.00	41.5%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	27,008.00	26,002.00	12,453.72	35,058.00	9,056.00	34.8%
TOTAL, FEDERAL REVENUE			31,418.00	30,613.00	12,772.72	39,947.00	9,334.00	30.5%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	134.00	134.00	314.00	314.00	180.00	134.3%
Lottery - Unrestricted and Instructional Materials		8560	2,457.00	2,448.00	203.09	2,448.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	50,000.00	100,000.00	66,000.00	100,000.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	469.00	1,914.00	1,263.00	1,914.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,275.00	16,888.00	16,343.69	16,888.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			64,335.00	121,384.00	84,123.78	121,564.00	180.00	0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,400.00	6,000.00	3,500.00	6,000.00	0.00	0.0%
Interest		8660	4,400.00	9,911.00	(60.69)	9,911.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	500.00	500.00	0.00	500.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,010.00	2,010.00	1,090.02	1,090.00	(920.00)	-45.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	7,577.00	7,381.00	4,168.00	7,381.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,887.00	25,802.00	8,697.33	24,882.00	(920.00)	-3.6%
TOTAL, REVENUES			410,871.00	477,514.00	291,009.00	489,567.00	12,053.00	2.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	109,903.00	154,480.00	48,724.90	124,219.00	30,261.00	19.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	70,000.00	70,000.00	40,833.38	70,000.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			179,903.00	224,480.00	89,558.28	194,219.00	30,261.00	13.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	26,928.00	26,928.00	9,413.75	22,928.00	4,000.00	14.9%
Classified Support Salaries		2200	27,211.00	32,373.00	15,498.24	30,643.00	1,730.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	2,560.00	1,136.25	3,030.00	(470.00)	-18.4%
Clerical, Technical and Office Salaries		2400	10,997.00	13,807.00	5,315.38	14,277.00	(470.00)	-3.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			65,136.00	75,668.00	31,363.62	70,878.00	4,790.00	6.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	23,572.00	22,904.00	4,954.23	16,273.00	6,631.00	29.0%
PERS		3201-3202	27,320.00	30,032.00	17,180.11	32,748.00	(2,716.00)	-9.0%
OASDI/Medicare/Alternative		3301-3302	11,096.00	12,890.00	5,865.88	12,555.00	335.00	2.6%
Health and Welfare Benefits		3401-3402	34,343.00	34,343.00	8,922.00	34,342.00	1.00	0.0%
Unemployment Insurance		3501-3502	124.00	153.00	61.02	135.00	18.00	11.8%
Workers' Compensation		3601-3602	6,227.00	7,146.00	2,863.80	6,280.00	866.00	12.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			102,682.00	107,468.00	39,847.04	102,333.00	5,135.00	4.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	37,417.00	64,200.00	13,294.71	65,200.00	(1,000.00)	-1.6%
Noncapitalized Equipment		4400	7,500.00	16,306.00	11,248.68	16,306.00	0.00	0.0%
Food		4700	6,000.00	6,000.00	3,397.40	6,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			50,917.00	86,506.00	27,940.79	87,506.00	(1,000.00)	-1.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	327.00	726.00	0.00	726.00	0.00	0.0%
Travel and Conferences		5200	16,569.00	10,694.00	1,518.79	10,972.00	(278.00)	-2.6%
Dues and Memberships		5300	3,500.00	4,607.00	3,757.00	4,607.00	0.00	0.0%
Insurance		5400-5450	4,550.00	5,216.00	5,842.97	5,843.00	(627.00)	-12.0%
Operations and Housekeeping Services		5500	9,606.00	8,175.00	4,264.79	8,175.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,080.00	2,425.00	724.16	2,763.00	(338.00)	-13.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	87,326.00	102,308.00	52,277.05	103,824.00	(1,516.00)	-1.5%
Communications		5900	3,031.00	3,131.00	690.89	3,131.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			127,989.00	137,282.00	69,075.65	140,041.00	(2,759.00)	-2.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
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Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	45.00	45.00	0.00	45.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			45.00	45.00	0.00	45.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			526,672.00	631,449.00	257,785.38	595,022.00	36,427.00	5.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	157,653.00	108,671.00	0.00	60,341.00	(48,330.00)	-44.5%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			157,653.00	108,671.00	0.00	60,341.00	(48,330.00)	-44.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	131,608.00	150,454.00	0.00	150,454.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			131,608.00	150,454.00	0.00	150,454.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			26,045.00	(41,783.00)	0.00	(90,113.00)	48,330.00	-115.7%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	21,141.00
7399	LCFF Equity Multiplier	17,995.00
Total, Restricted Balance		39,136.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,900.00	6,429.00	(49.91)	6,429.00	0.00	0.0%
5) TOTAL, REVENUES			1,900.00	6,429.00	(49.91)	6,429.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,900.00	6,429.00	(49.91)	6,429.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	131,608.00	150,454.00	0.00	150,454.00	0.00	0.0%
b) Transfers Out		7600-7629	157,653.00	108,671.00	0.00	60,341.00	48,330.00	44.5%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,045.00)	41,783.00	0.00	90,113.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,145.00)	48,212.00	(49.91)	96,542.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	261,933.24	261,933.00		261,933.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			261,933.24	261,933.00		261,933.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			261,933.24	261,933.00		261,933.00		
2) Ending Balance, June 30 (E + F1e)			237,788.24	310,145.00		358,475.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	311,533.00	310,145.00		358,475.00		
Unassigned/Unappropriated Amount		9790	(73,744.76)	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,900.00	6,429.00	(49.91)	6,429.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,900.00	6,429.00	(49.91)	6,429.00	0.00	0.0%
TOTAL, REVENUES			1,900.00	6,429.00	(49.91)	6,429.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	131,608.00	150,454.00	0.00	150,454.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			131,608.00	150,454.00	0.00	150,454.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	157,653.00	108,671.00	0.00	60,341.00	48,330.00	44.5%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			157,653.00	108,671.00	0.00	60,341.00	48,330.00	44.5%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(26,045.00)	41,783.00	0.00	90,113.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400.00	5,508.00	(42.77)	5,508.00	0.00	0.0%
5) TOTAL, REVENUES			2,400.00	5,508.00	(42.77)	5,508.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,400.00	5,508.00	(42.77)	5,508.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,400.00	5,508.00	(42.77)	5,508.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	224,387.20	224,387.00		224,387.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			224,387.20	224,387.00		224,387.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			224,387.20	224,387.00		224,387.00		
2) Ending Balance, June 30 (E + F1e)			226,787.20	229,895.00		229,895.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	217,590.00	229,895.00		229,895.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Capital Outlay	0000	9780		229,895.00				
Capital Outlay	0000	9780	217,590.00					
Capital Outlay	0000	9780				229,895.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	9,197.20	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,400.00	5,508.00	(42.77)	5,508.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,400.00	5,508.00	(42.77)	5,508.00	0.00	0.0%
TOTAL, REVENUES			2,400.00	5,508.00	(42.77)	5,508.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

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

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

2/24/2026

ALL FUNDS SECOND INTERIM WORKING BUDGET FISCAL YEAR 2025-26	General Fund/TRANs			SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total All Funds
	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	
A. REVENUES											
Local Control Funding Formula	\$ 303,174		\$ 303,174								\$ 303,174
Federal Sources		39,947	39,947								39,947
Other State Sources	11,665	109,899	121,564								121,564
Other Local Sources	17,501	7,381	24,882		6,429			5,508			36,819
Total Revenue	332,340	157,227	489,567		6,429			5,508			501,504
B. EXPENDITURES											
Certificated Salaries	124,838	69,381	194,219								194,219
Classified Salaries	34,702	36,176	70,878								70,878
Employee Benefits	53,603	48,730	102,333								102,333
Supplies	53,015	34,491	87,506								87,506
Services & Other Operating	99,951	40,090	140,041								140,041
Capital Outlay											
Other Outgo		45	45								45
Support Costs											
Total Expenditures	366,109	228,913	595,022								595,022
C. EXCESS REVENUES (EXPENDITURES)	(33,769)	(71,686)	(105,455)		6,429			5,508			(93,518)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In	60,341		60,341		150,454						210,795
Interfund Transfers Out	(150,454)		(150,454)		(60,341)						(210,795)
Other Sources											
Other Uses											
Contributions	(28,867)	28,867									
Total Other Sources (Uses)	(118,980)	28,867	(90,113)		90,113						
E. FUND BALANCE INCREASE (DECREASE)	(152,749)	(42,819)	(195,568)		96,542			5,508			(93,518)
F. ADJUSTED BEGINNING BALANCE	421,587	81,955	503,542		261,933			224,387			989,862
G. ENDING BALANCE	\$ 268,838	\$ 39,136	\$ 307,974		\$ 358,475			\$ 229,895			\$ 896,344

District Reserve of 48.09% includes:

Total General Fund Expenditures, Transfers out and Uses \$745,476
Recommended Minimum Reserve Calculation at 5%: \$88,000
 Budgeted Reserve Level: 48.09%

General Fund Designated for Economic Uncertainty:
 Special Reserve Fund Ending Balance: \$ 358,475
TOTAL: \$ 358,475

MULTI-YEAR BUDGET PROJECTION

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT											2/24/2026
ALL FUNDS	General Fund/TRANS			----- SPECIAL REVENUE FUNDS -----			----- OTHER FUND TYPES -----				Total
SECOND INTERIM MULTI-YEAR PROJECTION	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	All Funds
FISCAL YEAR 2026-27											
A. REVENUES											
Local Control Funding Formula	\$ 307,054	\$	\$ 307,054	\$	\$	\$	\$	\$	\$	\$	\$ 307,054
Federal Sources		30,572	30,572								30,572
Other State Sources	11,526	106,984	118,510								118,510
Other Local Sources	17,501	7,381	24,882		6,429			5,508			36,819
Total Revenue	336,081	144,937	481,018		6,429			5,508			492,955
B. EXPENDITURES											
Certificated Salaries	133,167	59,078	192,245								192,245
Classified Salaries	36,026	37,849	73,875								73,875
Employee Benefits	57,344	47,802	105,146								105,146
Supplies	34,025	29,292	63,317								63,317
Services & Other Operating	84,337	37,257	121,594								121,594
Capital Outlay											
Other Outgo		45	45								45
Support Costs											
Total Expenditures	344,899	211,323	556,222								556,222
C. EXCESS REVENUES (EXPENDITURES)	(8,818)	(66,386)	(75,204)		6,429			5,508			(63,267)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In	177,135		177,135		153,914						331,049
Interfund Transfers Out	(153,914)		(153,914)		(177,135)						(331,049)
Other Sources											
Other Uses											
Contributions	(38,773)	38,773									
Total Other Sources (Uses)	(15,552)	38,773	23,221		(23,221)						
E. FUND BALANCE INCREASE (DECREASE)	(24,370)	(27,613)	(51,983)		(16,792)			5,508			(63,267)
F. ADJUSTED BEGINNING BALANCE	268,838	39,136	307,974		358,475			229,895			896,344
G. ENDING BALANCE	\$ 244,468	\$ 11,523	\$ 255,991		\$ 341,683			\$ 235,403			\$ 833,077

Total General Fund Expenditures, Transfers out and Uses \$710,136
Recommended Minimum Reserve Calculation at 5%: \$88,000
Budgeted Reserve Level: 48.12%

District Reserve of 48.12% includes:
General Fund Designated for Economic Uncertainty:
Special Reserve Fund Ending Balance: \$ 341,683
TOTAL: \$ 341,683

MULTI-YEAR BUDGET PROJECTION

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT											2/24/2026
ALL FUNDS											
SECOND INTERIM MULTI-YEAR PROJECTION FISCAL YEAR 2027-28	General	General	General	----- SPECIAL REVENUE FUNDS -----			----- OTHER FUND TYPES -----				Total All Funds
	Fund/TRANS Unrestricted	Fund/TRANS Restricted	Fund/TRANS Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	
A. REVENUES											
Local Control Funding Formula	\$ 304,351		\$ 304,351								\$ 304,351
Federal Sources		30,572	30,572								30,572
Other State Sources	11,537	106,989	118,526								118,526
Other Local Sources	17,501	7,381	24,882		6,429			5,508			36,819
Total Revenue	333,389	144,942	478,331		6,429			5,508			490,268
B. EXPENDITURES											
Certificated Salaries	133,167	49,103	182,270								182,270
Classified Salaries	36,530	38,546	75,076								75,076
Employee Benefits	57,916	40,202	98,118								98,118
Supplies	34,036	29,297	63,333								63,333
Services & Other Operating	76,919	37,257	114,176								114,176
Capital Outlay											
Other Outgo		45	45								45
Support Costs											
Total Expenditures	338,568	194,450	533,018								533,018
C. EXCESS REVENUES (EXPENDITURES)	(5,179)	(49,508)	(54,687)		6,429			5,508			(42,750)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In	176,735		176,735		157,623						334,358
Interfund Transfers Out	(157,623)		(157,623)		(176,735)						(334,358)
Other Sources											
Other Uses											
Contributions	(39,009)	39,009									
Total Other Sources (Uses)	(19,897)	39,009	19,112		(19,112)						
E. FUND BALANCE INCREASE (DECREASE)	(25,076)	(10,499)	(35,575)		(12,683)			5,508			(42,750)
F. ADJUSTED BEGINNING BALANCE	244,468	11,523	255,991		341,683			235,403			833,077
G. ENDING BALANCE	\$ 219,392	\$ 1,024	\$ 220,416		\$ 329,000			\$ 240,911			\$ 790,327

		<i>District Reserve of 47.64% includes:</i>	
<i>Total General Fund Expenditures, Transfers out and Uses</i>	\$690,641	<i>General Fund Designated for Economic Uncertainty:</i>	
Recommended Minimum Reserve Calculation at 5%:	\$88,000	<i>Special Reserve Fund Ending Balance:</i>	\$ 329,000
<i>Budgeted Reserve Level:</i>	<i>47.64%</i>	TOTAL:	\$ 329,000

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT
SUPPLEMENT: SECOND INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS
Beginning Cash balance as of January 31, 2026

02/24/26

	February	March	April	May	June	Receivable
Cash as of Jan 31	815,431	779,786	766,533	707,735	678,754	
LCFF Revenues	14,821	28,312	14,821	28,656	22,863	8,285
Federal Revenues	0	103	15,069	0	2,758	9,244
State Revenues	6,977	6,977	8,353	6,977	3,240	4,918
Local Revenues	796	667	643	10,896	5,311	4,351
Sources	0	0	0	0	0	
P/Y Recbl	439	0	0	0	0	
1000	20,278	18,832	18,752	24,126	22,673	
2000	6,669	7,070	8,404	8,545	8,827	
3000	8,957	8,821	8,943	9,239	26,525	
4000	7,776	4,049	24,777	4,081	18,883	
5000	14,997	10,539	36,809	8,620	0	
6000	0	0	0	0	0	
7000	0	0	0	0	45	
Uses	0				0	
TF in	0	0	0	0	0	
TF out	0	0	0	0	0	
TRANS Note Payable	0	0	0	0	0	
Payables	0	0	0	20,899	0	
Deferred Expense	0					
Prepaid Expense					0	
Cash Balance	779,786	766,533	707,735	678,754	635,972	

Total Receivables (including deferred appropriations if any)

\$26,798

Final Projected Cash Balance General Fund, TRANS, Reserve:

\$635,972

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

DOCUMENTS FOR CERTIFICATED LAYOFFS

<u>EXHIBIT</u>	<u>DESCRIPTION</u>
I	Layoff Resolution
II	Letter to Employee(s): Notice of Reduction or Discontinuance of a Particular Kind of Service
III	Education Code sections 44949 and 44955
IV	Request for Hearing
V	Proof of Service
VI	Letter to Governing Board
VII	List of Employees

EXHIBIT "I"

**BEFORE THE GOVERNING BOARD OF THE
MAPLE CREEK ELEMENTARY SCHOOL DISTRICT
HUMBOLDT COUNTY, CALIFORNIA**

In the Matter of the Reduction or) RESOLUTION NO. 2026-01
Discontinuance of Certain)
Particular Kinds of Services for)
the 2026-2027 School Year)

WHEREAS the Board hereby finds that it is in the best interest of the Maple Creek Elementary School District (“District”) that, as of the end of the 2025-2026 school year, certain particular kinds of services now being provided by the District be reduced or discontinued as follows:

1. Eliminate the equivalent of 0.15 F.T.E. Classroom Teacher.

WHEREAS, in the opinion of the Governing Board of this District it is necessary by reason of the aforementioned reduction and discontinuance of services to decrease the number of certificated employees by the equivalent of fifteen hundredths (0.15) full-time equivalent employees for the 2026-2027 school year;

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Maple Creek Elementary School District that, as of the end of the 2025-2026 school year the foregoing particular kinds of services now being provided by said District be and hereby are reduced to the extent hereinabove set forth.

BE IT FURTHER RESOLVED that the District Superintendent or Superintendent’s designee, be and hereby is authorized and directed to initiate and pursue procedures necessary not to reemploy the equivalent of fifteen hundredths (0.15) full time equivalent certificated employees of this District pursuant to Education Code sections 44949 and 44955 because of said reduction and discontinuance of services.

The foregoing Resolution was adopted by the Governing Board of the Maple Creek Elementary School District on the 12th day of March, 2026, by the following vote:

AYES:

NOES:

ABSENT:

President, Governing Board

I, _____, Clerk of the Governing Board of the Maple Creek Elementary School District do hereby certify that the foregoing Resolution was regularly introduced, passed and adopted by the Governing Board at its meeting held on March 12, 2026.

Clerk, Governing Board

EXHIBIT "I"

March 13, 2026

PERSONAL DELIVERY

Gijs Muizelaar
15933 Maple Creek Road A
Korbel, CA 95550

Re: Notice of Reduction or Discontinuance of Particular Kinds of Service

Dear Gijs:

You are hereby notified that pursuant to Sections 44949 and 44955 of the Education Code of the State of California, I am recommending to the Governing Board of the Maple Creek Elementary School District (“District”) that your services be reduced or discontinued in the amount of 0.15 F.T.E. for the 2025-2026 school year. This recommendation is being made because, by Resolution of the Governing Board adopted on March 12, 2026, it was determined necessary to reduce the number of certificated employees of this school district by the equivalent of fifteen hundredths (0.15) full-time certificated positions as of the close of the current school year due to the discontinuance or reduction of certain particular kinds of services. Attached hereto is a copy of the Board Resolution.

Considering the certificated staff requirements of the District for the 2026-2027 school year, as well as the seniority and qualifications of each of the certificated employees of the District, it is necessary that your services be reduced or discontinued for the ensuing school year. Except as otherwise provided by statute, no certificated employee of this school district having less seniority than you will be retained for the 2026-2027 school year to render a service which you are credentialed and competent to render.

This recommendation for your non-reemployment was made pursuant to Sections 44949 and 44955 of the Education Code. Copies of those sections are enclosed for your information.

You are further notified that, under provisions of Section 44949(b) of the Education Code, you may request a hearing to determine if there is cause not to reemploy you in the ensuing school year. A request for a hearing must be in writing and must be actually received by the undersigned on or before the close of the business day, March 23, 2026. If you fail to make a timely request for hearing, your right to a hearing shall be waived.

Sincerely,

Beth Wylie
District Superintendent/Principal

Enclosure: Resolution
Education Code §§ 44949 and 44955

Request for Hearing Form

Cc: Personnel File

EXHIBIT "III"

§ 44949. Cause, notice, and right to hearing required for dismissal

(a)(1) No later than March 15 and before an employee is given notice by the governing board that his or her services will not be required for the ensuing year for the reasons specified in Section 44955, the governing board and the employee shall be given written notice by the superintendent of the district or his or her designee, or in the case of a school district that has no superintendent by the clerk or secretary of the governing board, that it has been recommended that the notice be given to the employee, and stating the reasons therefor.

(2) Until the employee has requested a hearing as provided in subdivision (b) or has waived his or her right to a hearing, the notice and the reasons therefor shall be confidential and shall not be divulged by any person, except as may be necessary in the performance of duties. However, the violation of this requirement of confidentiality, in and of itself, shall not in any manner be construed as affecting the validity of any hearing conducted pursuant to this section.

(b) The employee may request a hearing to determine if there is cause for not reemploying him or her for the ensuing year. A request for a hearing shall be in writing and shall be delivered to the person who sent the notice pursuant to subdivision (a), on or before a date specified in that subdivision, which shall not be less than seven days after the date on which the notice is served upon the employee. If an employee fails to request a hearing on or before the date specified, his or her failure to do so shall constitute his or her waiver of his or her right to a hearing. The notice provided for in subdivision (a) shall advise the employee of the provisions of this subdivision.

(c) If a hearing is requested by the employee, the proceeding shall be conducted and a decision made in accordance with Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code and the governing board shall have all the power granted to an agency in that chapter, except that all of the following shall apply:

(1) The respondent shall file his or her notice of participation, if any, within five days after service upon him or her of the District Statement of Reduction in Force and he or she shall be notified of this five-day period for filing in the District Statement of Reduction in Force.

(2) The discovery authorized by Section 11507.6 of the Government Code shall be available only if request is made therefor within 15 days after service of the District Statement of Reduction in Force, and the notice required by Section 11505 of the Government Code shall so indicate.

(3) The hearing shall be conducted by an administrative law judge who shall prepare a proposed decision, containing findings of fact and a determination as to whether the charges sustained by the evidence are related to the welfare of the schools and the pupils of the schools. The proposed decision shall be prepared for the governing board and shall contain a determination as to the sufficiency of the cause and a recommendation as to disposition. However, the governing board shall make the final determination as to the sufficiency of the cause and disposition. None of the findings, recommendations, or determinations contained in the proposed decision prepared by the administrative law judge shall be binding on the governing board. Nonsubstantive procedural errors committed by the school district or governing board of the school district shall not constitute cause for dismissing the charges unless the errors are prejudicial errors. Copies of

the proposed decision shall be submitted to the governing board and to the employee on or before May 7 of the year in which the proceeding is commenced. All expenses of the hearing, including the cost of the administrative law judge, shall be paid by the governing board from the district funds.

(d) Any notice or request shall be deemed sufficient when it is delivered in person to the employee to whom it is directed, or when it is deposited in the United States registered mail, postage prepaid and addressed to the last known address of the employee.

(e) If after a request for hearing pursuant to subdivision (b) a continuance is granted pursuant to Section 11524 of the Government Code, the dates prescribed in subdivision (c) that occur on or after the date of granting the continuance and the date prescribed in subdivision (c) of Section 44955 that occurs after the date of granting the continuance shall be extended for a period of time equal to the continuance.

(f) The governing board may adopt from time to time rules and procedures not inconsistent with this section as may be necessary to effectuate this section.

§ 44955. Reduction in number of employees

(a) No permanent employee shall be deprived of his or her position for causes other than those specified in Sections 44907 and 44923, and Sections 44932 to 44947, inclusive, and no probationary employee shall be deprived of his or her position for cause other than as specified in Sections 44948 to 44949, inclusive.

(b) Whenever in any school year the average daily attendance in all of the schools of a district for the first six months in which school is in session shall have declined below the corresponding period of either of the previous two school years, whenever the governing board determines that attendance in a district will decline in the following year as a result of the termination of an interdistrict tuition agreement as defined in Section 46304, whenever a particular kind of service is to be reduced or discontinued not later than the beginning of the following school year, or whenever the amendment of state law requires the modification of curriculum, and when in the opinion of the governing board of the district it shall have become necessary by reason of any of these conditions to decrease the number of permanent employees in the district, the governing board may terminate the services of not more than a corresponding percentage of the certificated employees of the district, permanent as well as probationary, at the close of the school year. Except as otherwise provided by statute, the services of no permanent employee may be terminated under the provisions of this section while any probationary employee, or any other employee with less seniority, is retained to render a service which said permanent employee is certificated and competent to render.

In computing a decline in average daily attendance for purposes of this section for a newly formed or reorganized school district, each school of the district shall be deemed to have been a school of the newly formed or reorganized district for both of the two previous school years.

As between employees who first rendered paid service to the district on the same date, the governing board shall determine the order of termination solely on the basis of needs of the district and the students thereof. Upon the request of any employee whose order of termination is so determined, the governing board shall furnish in writing no later than five days prior to the commencement of the hearing held in accordance with Section 44949, a statement of the specific criteria used in determining the order of termination and the application of the criteria in ranking each employee relative to the other employees in the group. This requirement that the governing board provide, on request, a written statement of reasons for determining the order of termination shall not be interpreted to give affected employees any legal right or interest that would not exist without such a requirement.

(c) Notice of such termination of services shall be given before the 15th of May in the manner prescribed in Section 44949, and services of such employees shall be terminated in the inverse of the order in which they were employed, as determined by the board in accordance with the provisions of Sections 44844 and 44845. In the event that a permanent or probationary employee is not given the notices and a right to a hearing as provided for in Section 44949, he or she shall be deemed reemployed for the ensuing school year.

The governing board shall make assignments and reassignments in such a manner that employees shall be retained to render any service which their seniority and qualifications entitle them to render. However, prior to assigning or reassigning any certificated employee to teach a subject which he or she has not previously taught, and for which he or she does not have a teaching credential or which is not within the employee's major area of postsecondary study or the equivalent thereof, the governing board shall require the employee to pass a subject matter competency test in the appropriate subject.

(d) Notwithstanding subdivision (b), a school district may deviate from terminating a certificated employee in order of seniority for either of the following reasons:

(1) The district demonstrates a specific need for personnel to teach a specific course or course of study, or to provide services authorized by a services credential with a specialization in either pupil personnel services or health for a school nurse, and that the certificated employee has special training and experience necessary to teach that course or course of study or to provide those services, which others with more seniority do not possess.

(2) For purposes of maintaining or achieving compliance with constitutional requirements related to equal protection of the laws.

EXHIBIT “IV”

REQUEST FOR HEARING

To: Governing Board
Maple Creek Elementary School District
15933 Maple Creek Road
Korbel, CA 95550

Pursuant to the applicable sections of the California Education Code, I hereby request a hearing to determine if there is cause not to reemploy me for the 2026-2027 school year.

NAME: _____

ADDRESS: _____

PHONE: _____

EMAIL: _____

Signature

REPRESENTATIVE, IF ANY

NAME: _____

ADDRESS: _____

PHONE: _____

EMAIL: _____

EXHIBIT "V"

PROOF OF SERVICE

STATE OF CALIFORNIA)
)
COUNTY OF HUMBOLDT)

I declare that I am a resident of the County of Humboldt; I am over the age of 18 years and not a party to the within action; my business address is 15933 Maple Creek Road, Korbelt, California 95550.

On March 13, 2026, I served on Gijs Muizelaar a true copy of a **RESOLUTION AND NOTICE OF REDUCTION OR DISCONTINUANCE OF CERTAIN PARTICULAR KINDS OF SERVICE** and attachments thereto, by:

X Personally delivering said documents to said person in the County of Humboldt, State of California, at: 15933 Maple Creek Road, Korbelt CA95550

 Placing a true copy of said documents in a sealed envelope marked “CERTIFIED MAIL – Return Receipt Requested,” with postage fully paid, in the United States mail at Korbelt, California, addressed as follows: **N/A**

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed at Korbelt, California, on this 13th day of March, 2026.

Signature

EXHIBIT "VI"

March 12, 2026

Governing Board
Maple Creek Elementary School District
15933 Maple Creek Road
Korbel, CA 95550

Members of the Board:

Pursuant to Sections 44949(a) of the California Education Code, I am giving notice that I have recommended that each of the certificated employees listed in Attachment "A" be notified that his/her services will be reduced or will not be required by the school district for the 2026-2027 school year.

The reasons for this recommendation are set forth in my enclosed letter, marked Attachment "B", and dated March 13, 2026, a copy of which was served on each employee listed in Attachment "A."

You are further notified that, except as otherwise provided by statute, no probationary or permanent certificated employee with less seniority will be retained for the 2026-2027 school year to render services which any of the certificated employees listed in Attachment "A" are certificated and competent to render.

Sincerely,

Beth Wylie
District Superintendent/Principal

Enclosures: Attachment "A"
Attachment "B"

EXHIBIT "VII"

ATTACHMENT “A”
CERTIFICATED STAFF REDUCTION
2026-2027 SCHOOL YEAR

1. Gijs Muizelaar

Beth Wylie, District Superintendent/Principal
Maple Creek Elementary School District

ATTACHMENT "B"

PERSONAL DELIVERY

March 13, 2026

Gijs Muizelaar
15933 Maple Creek Road A
Korbel, CA 95550

Re: Notice of Reduction or Discontinuance of Particular Kinds of Service

Dear Gijs:

You are hereby notified that pursuant to Sections 44949 and 44955 of the Education Code of the State of California, I am recommending to the Governing Board of the Maple Creek Elementary School District ("District") that your services be reduced or discontinued in the amount of 0.15 F.T.E. for the 2025-2026 school year. This recommendation is being made because, by Resolution of the Governing Board adopted on March 12, 2026, it was determined necessary to reduce the number of certificated employees of this school district by the equivalent of fifteen hundredths (0.15) full-time certificated positions as of the close of the current school year due to the discontinuance or reduction of certain particular kinds of services. Attached hereto is a copy of the Board Resolution.

Considering the certificated staff requirements of the District for the 2026-2027 school year, as well as the seniority and qualifications of each of the certificated employees of the District, it is necessary that your services be reduced or discontinued for the ensuing school year. Except as otherwise provided by statute, no certificated employee of this school district having less seniority than you will be retained for the 2026-2027 school year to render a service which you are credentialed and competent to render.

This recommendation for your non-reemployment was made pursuant to Sections 44949 and 44955 of the Education Code. Copies of those sections are enclosed for your information.

You are further notified that, under provisions of Section 44949(b) of the Education Code, you may request a hearing to determine if there is cause not to reemploy you in the ensuing school year. A request for a hearing must be in writing and must be actually received by the undersigned on or before the close of the business day, March 23, 2026. If you fail to make a timely request for hearing, your right to a hearing shall be waived.

Sincerely,

Beth Wylie
District Superintendent/Principal
Enclosure: Resolution
Education Code §§ 44949 and 44955
Request for Hearing Form

Cc: Personnel File

**Maple Creek Elementary
Transportation Plan
2025-2026**

Transportation Services:

1. Enter description of transportation services offered to pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students. **The LEA provides home to school transportation for all students in grades TK-8.**

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth. **The LEA operates a ten passenger van that provides home to school transportation for all pupils with disabilities and homeless children and youth. The LEA has a 24 passenger school bus with a wheel chair lift that needs repairs.**

3. Enter description of how unduplicated pupils, would be able to access available home-to-school transportation at no-cost to the pupils. The LEA provides transportation services free of charge to all students.

Consultations: (There is no requirement for stakeholder consultation on an annual or update basis, only on the initial development of the plan.) Enter description of the required (initial year) plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders. **The transportation, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other community partners were welcome to provide input to the superintendent at any time. Input was welcomed at the March 13, 2025 board meeting.**

Additional Home-to-School Transportation (HTS) funding amount (INSERT YEAR)

\$9,622

Initial Board Approval Date: (Must be on or before April 1 for initial year of funding)

Thursday, March 13, 2025

Plan Reviewed: (Annually by April 1 for a one year plan, or by April 1 of the final year for a multi-year plan) Thursday, March 12, 2026

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.