Siskiyou County Board of Education

~~**Wednesday, September 16, 2026 – 6 p.m.**~~

Rescheduled to October 8, 2026 – 6 p.m. due to lack of quorum

Siskiyou County Office of Education
609 S. Gold Street, Yreka CA 96097

AGENDA

Follow the instructions below to view the meeting via zoom. Please note that it is for broadcast purposes only. The County Board will not be accepting remote comments.

To watch this meeting, click on the link below:
https://us02web.zoom.us/j/85615627266?pwd=YjNTdUcwVGkxRTlsdmZXWVk2Zi9TZz09

Meeting ID: 856 1562 7266
Password: 686644
To join by telephone: 1-669-444-9171

In compliance with the Americans with Disabilities Act, the Siskiyou County Board of Education will make available to the public who has a disability, any needed modification or accommodation in order for that person to participate in the public meeting. Contact the Siskiyou County Office of Education at 530-842-8400 at least one (1) week prior to the scheduled meeting.

Public Comments: Persons who wish to address the Board must complete the Speaker Card provided and hand it to the Board of Trustees' secretary. Individual speakers will be allowed three minutes to address the County Board on each agenda or nonagenda item, and the total time for public input on each item will be limited to 20 minutes. The County Board president may, with County Board consent, adjust the amount of time allowed for public input.

The Board is prohibited by law from taking action on any item presented if it is not listed on the agenda.

Meeting Schedule

- Call to Order
- Salute to the Flag
- Public Comment
- Announcements
- Agenda Items
- Adjournment

RETURN TO PAGE ONE

Item 01
Subject: Public Hearing
Pursuant to Education Code Section 60119, (as revised by Chapter 118, Statutes of 2005 and CCR, Title 5, Section 9531), a public hearing will be held relating to State Instructional Materials Funds for the purpose of determining whether each pupil in each school in the district has sufficient textbooks or instructional materials, or both, in specified subjects that are aligned to the academic content standards and consistent with the content and cycles of the curriculum frameworks adopted by the State Board of Education.

Item 02
Subject: Approval of Minutes
Approval of August 19, 2026, meeting minutes.

Type of Action: Action

Item 03
Subject: Resolution 26-27-01
Request for approval of Resolution 26-27-01 Sufficiency or Insufficiency of Instructional Materials.

Type of Action: Action

Item 04
Subject: Resolution 26-27-02
Pursuant to Article XIIIB of the California Constitution, the Siskiyou County Board of Education will establish the 2025-2026 Gann Limits for the Siskiyou County Office of Education.

Type of Action: Action

Item 05
Subject: Resolution 26-27-03
Pursuant to Article XIIIB of the California Constitution, the Siskiyou County Board of Education will establish the estimated 2026-2027 Gann Limits for the Siskiyou County Office of Education.

Type of Action: Action

Item 06
Subject: SCOE Unaudited Actuals and Related Budget Transfers
Request for approval of the 2025-2026 SCOE Unaudited Actuals and Related Budget Transfers.

Type of Action: Action

Item 07
Subject: First Reading of SCOE Board Policy Updates
First Reading of SCOE Board Policy Updates:

- County Board Policy 5145.2: Freedom Of Speech/Expression
- County Office Regulation 5145.2: Freedom Of Speech/Expression
- County Board Policy 6146.1: High School Graduation Requirements
- County Office Regulation 6146.3: Reciprocity Of Academic Credit
- County Board Policy 6146.4: Differential Graduation And Competency Standards For Students With Disabilities
- County Board Policy 6173: Education For Homeless Children
- County Office Regulation 6173: Education For Homeless Children
- Exhibit 6173-E(1): Education For Homeless Children
- Exhibit 6173-E(2): Education For Homeless Children
- Board Bylaw 9250: Remuneration, Reimbursement And Other Benefits
- Exhibit 9250-E(1): Remuneration, Reimbursement And Other Benefits
- Exhibit 9250-E(2): Remuneration, Reimbursement And Other Benefits
- Board Bylaw 9320: Meetings And Notices
- Board Bylaw 9320.1: Remote Meetings and Attendance
- Board Bylaw 9322: Agenda/Meeting Materials
- Board Bylaw 9323: Meeting Conduct
- County Board Policy 1312.4: Williams Uniform Complaint Procedures
- County Office Regulation 1312.4: Williams Uniform Complaint Procedures
- Exhibit 1312.4-E(1): Williams Uniform Complaint Procedures
- Exhibit 1312.4-E(2): Williams Uniform Complaint Procedures
- Board Bylaw 9200: Limits Of Board Member Authority
- County Board Policy 0410: Nondiscrimination In County Office Programs And Activities
- County Board Policy 1312.3: Uniform Complaint Procedures
- Exhibit 1312.3-E(1): Uniform Complaint Procedures
- Exhibit 1312.3-E(2): Uniform Complaint Procedures
- Exhibit 1312.3-E(3): Uniform Complaint Procedures
- County Board Policy 5022: Student And Family Privacy Rights
- County Board Policy 5125: Student Records
- County Board Policy 5131.8: Mobile Communication Devices
- County Board Policy 5145.3: Nondiscrimination/Harassment
- County Office Regulation 5145.3: Nondiscrimination/Harassment
- Board Bylaw 9220: Governing Board Elections
- Exhibit 9220-E(1): Governing Board Elections
- Board Bylaw 9240: Board Training

Type of Action: Discussion

Item 08
Subject: Civil Grand Jury Response
Request to approve the Board of Education's response to the June 2026 Siskiyou County Grand Jury Report and direct transmittal pursuant to Penal Code section 933.

Type of Action: Action

Item 09
Subject: Superintendent's Report

Type of Action: Information, Discussion

Item 10
Subject: Board Comments

Type of Action: Information, Discussion

Item 11
Subject: Items for Next Agenda

Type of Action: Discussion

ADJOURNMENT OF MEETING

This agenda and meeting materials are posted on the Siskiyou County Board of Education webpage. For more information concerning this agenda, please contact the Siskiyou County Office of Education at 530-842-8400.

Members of the public wishing to send written comments about an agenda item to the board are encouraged to send an email to siskiyoucbe@siskiyoucoe.net with the item number clearly marked in the subject line no later than noon on Tuesday, September 15, 2026. The following information should be included in the body of the email:

- Commenter's first and last name
- Organization affiliation, if applicable
- Agenda item number or general public comment

Questions: Siskiyou County Office of Education | siskiyoucbe@siskiyoucoe.net | 530-842-8400

Posted: Wednesday, September 16, 2026

Siskiyou County Board of Education Meeting
Regular Meeting, Wednesday, August 19, 2026, 2 p.m.
Siskiyou County Office of Education
609 S. Gold Street, Yreka CA 96097

Meeting Minutes

Members Present
John Bennett, President
Michelle O'Gorman, Vice President
Karen Derry
Michelle Harris

Call to Order
President Bennett called the meeting to order at approximately 2:00 p.m.

AGENDA ITEMS

Item 01
Closed Session – Interdistrict Transfer Appeal Hearing
Interdistrict Transfer Appeal Hearing – Represented Case ##01-26-27. Report of action taken. Mr. Bennett voted yes, Mrs. O'Gorman voted yes, Mrs. Harris voted yes, Ms. Derry voted yes. Motion passed unanimously to grant the interdistrict transfer appeal. The pupil is permitted to attend Yreka Union Elementary School District, for the following period of attendance: 2026-2027 school year.

Item 02
Approval of Minutes
Mrs. O'Gorman moved to approve the minutes of the June 24, 2026, meeting. Ms. Derry seconded. Motion carried unanimously.

Item 03
Siskiyou COE Emergency Preparedness Program
Mr. Westley Dunkin, Director of Emergency Preparedness provided an overview of the Siskiyou COE Emergency Preparedness Program.

Item 04
Quarterly Report on Williams Uniform Complaints
The Quarterly Report on Williams Uniform Complaints for July, 2026 was submitted as an information item.

Item 05
Superintendent's Report

- Mr. Carver shared information on Siskiyou COE's County Wide Symposium on August 7 with 150 in attendance. Mr. Carver thanked the Yreka High School for the use of their facilities, as well as recognizing the hard work from Mr. Barry Barnhart, SCOE Deputy Superintendent, Ms. Kerry Criss, Director of Expanded Learning, and the Educational Services staff in organizing the successful event.
- Mr. Carver provided a reminder that SCOE will provide countywide student enrollment numbers during the October County Board meeting.
- Mr. Carver shared information on Siskiyou COE's all staff kickoff on August 11 with 180 employees in attendance, as well as the positive news that Siskiyou COE is fully staffed for the first time since the COVID pandemic.
- Mr. Carver provided a reminder the September 16 County Board meeting will begin at 6 p.m.
- Mr. Carver provided an update that Siskiyou COE is currently working on the response to the Siskiyou County Civil Grand Jury Report.

Item 06
Subject: Board Comments
There were no board comments.

Item 07
Items for Next Agenda

- Board Members asked if their response to the Siskiyou County Civil Grand Jury Report would be in the next board packet. Mr. Carver confirmed it would be part of the packet.

Adjournment
Mrs. Harris made the motion to adjourn the meeting at approximately 3:09 p.m. The next county board meeting will be held on September 16, 2026, at 6 p.m.



Allan S. Carver, County Superintendent

RESOLUTION 26-27-01

REGARDING SUFFICIENCY OR INSUFFICIENCY OF INSTRUCTIONAL MATERIALS

Whereas, the governing board of Siskiyou County Office of Education, in order to comply with the requirements of Education Code Section 60119 held a public hearing on September 16, 2026, at 6 p.m., which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

Whereas, the governing board provided at least 10 days' notice of the public hearing posted in at least two public places with the district that stated the time, place, and purpose of the hearing, and;

Whereas, the Board encouraged participation by parents/guardians, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

Whereas, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional material were provided to all students, including English learners, in the Siskiyou County Office of Education, and:

Whereas, the definition of "sufficient textbooks or instructional materials" means that each student, including each English learner, has a standards-aligned textbook and/or instructional materials to use in class and to take home, which may include material in a digital format but shall not include photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage, and;

Whereas, the definition of "sufficient textbooks or instructional materials" also means that all students who are enrolled in the same course within the Siskiyou County Office of Education have standards aligned textbooks or instructional materials from the same adoption cycle, and;

Whereas, textbooks or instructional materials in core curriculum subjects should be aligned with state academic content standards adopted by the State Board of Education pursuant to Education Code 60605 and/or the Common Core Standards adopted pursuant to Education Code 60605.8;

Whereas, sufficient standards-aligned textbooks or instructional materials that are consistent with the cycles and content of the curriculum frameworks were provided to each student, including each English learner in the following subjects:

- **Mathematics**
- **English/Language Arts**
- **Science**
- **History/Social Science**

School Special Day Class for Emotionally Disabled Youth
Standards-Based Instructional Materials Sufficiency Rationale

We have completed an inventory of instructional materials used at the Extensive Needs Classrooms and the Special Day Classes for Emotionally Disabled Youth which indicates that the program has established content standards-based curriculum in all subject areas for grades K through 12. We have purchased textbooks that are state adopted or meet the content standards.

• Mathematics-(see attached list of adopted textbooks and instructional materials) • Science-(see attached list of adopted textbooks and instructional materials) • History/Social Science-(see attached list of adopted textbooks and instructional materials) • English/Language Arts, including the English language development component of an adopted program-(see attached list of adopted textbooks and instructional materials).

Whereas, sufficient textbooks or instructional materials were provided to each pupil enrolled in health classes and;

Therefore, it is resolved that for the 2026/2027 school year, the Siskiyou County Office of Education has provided each student with sufficient standards-aligned textbooks or instructional materials that are consistent with the cycles and content of the curriculum frameworks.

Passed and adopted, this 16th day of September, 2026.

AYES:
NOES:
ABSENT:
ABSTENTIONS:

_____
Allan S. Carver
County Superintendent of Schools

_____
John Bennett
Siskiyou County Board of Education

Extensive Needs Special Day Classes and
Middle and High School Emotionally Disabled Special Day Classes
Standards Based Instructional Materials
Sufficiency Resolution

An inventory of the educational materials used in the Middle/High School Emotionally Disabled Special Day Classes (ED/SDC) indicates that the program has established content standards based curriculum in all subject areas in grades 6 through 12. The program has purchased textbooks that are state adopted or meet the state content standards. The programs will continue to select and purchase standards based Science, History/Social Science, Math, English/Language Arts, and Health textbooks for grades 6 through 12.

An inventory of the educational materials used in the Extensive Needs Special Day Classes grades K-12 indicates that the program has established content standards based curriculum in all subject areas.

English Language Arts

Currently the middle/high school ED/SDC program has the following:

Garlic Press Straight Forward English Series. This intervention series is designed to address specific English skills, including parts of speech, grammar, capitalization and punctuation. This curriculum is not aligned to state standards. The Board has approved this intervention curriculum for the English class.

Houghton Mifflin Literary Readers levels 4 through 6, including Success For All materials for all levels. This reading series is state adopted.

Holt Elements of Literature Introductory through Sixth courses for 6th through 12th grades. The Introductory and 1st course, for 7th and 8th grade, are state adopted. The Board has approved these texts.

Math

Currently the program has the following:

Key Curriculum Press Key to Algebra. This text addresses the state standards. The board has approved this text.

Glencoe/McGraw-Hill Algebra 1. This text addresses the state standards. The board has approved this text.

AGS Publishing Pre-Algebra. This text addresses the state standards. The board has approved this text.

AGS Publishing Geometry and Algebra 1. These texts address the state standards. The board has approved this text.

Saxon Publishing Company Math books for grades 3 through 6 (Saxon 54, 65, 76, and 87), which are state adopted.

McGraw-Hill Pre-Algebra Step By Step. This is an intervention text that addresses the state standards. The board has approved this text.

Walch Education Common Core State Standards Mathematics I Integrated Pathway

Science

High School
AGS Publishing Earth Science, Biology and Physical Science texts that are aligned to state standards. The Board has approved these texts.

The program has purchased Glencoe Mc-Graw-Hill Science Voyages Red, Green and Blue for use in the middle school grades. This series is state adopted.

The program is currently using Steck-Vaughn Basic Science for Living and Globe Book Company Science Workshop Series for Earth Science, Life Science, Physical Science and Biology as supplements for our high school level courses. These are intervention materials that are not aligned to state standards. The board has approved these texts.

History/Social Science:

High School
Currently the program is using Steck-Vaughn, Scholastic Fearon Education, Globe, and Heath Social Studies as supplemental texts for middle and high school History/Social Science courses ,and Steck-Vaughn Decisions for Health, and AGS Discover Skills for Life for the ninth Grade Health/Social Studies course. These intervention texts are not aligned to state standards. The board has approved these texts.

AGS Publishing texts for US History, World History, and Economics. These texts are aligned to state standards. The Board has approved these texts.

McDougal Littel California Middle School Social Studies Series. This is a state adopted text.

The program has purchased Economics and US Government by Jamestown Education. They are state adopted texts.

History/Social Science Courses and Texts

SBE Adpt	Courses and Related Textbook Options	Publisher/Author	Level
	World History and You	Steck-Vaughn	8
	The United States Constitution and You	PCI Educational Publishing	12
	America's Story	Steck-Vaughn	11
	United States History Series	Fearon	11
	World History	Fearon	10
	World History	AGS Publishing	10
	US History	AGS Publishing	11
	Economics	Jamestown Education	
	Economics	AGS Publishing	12
	US History	AGS Globe	11
	US Government	Jamestown Education	
	US Government	AGS Globe	12
	World Geography & Cultures	AGS Globe	9

Mathematics Courses and Textbooks

SBE Adpt	Courses and Related Textbook Options	Publisher/Author	Level
	Grade 6 Mathematics		
*	Math 87	Saxon Publishers	6
	Mathematics Unlimited	Holt	6
	Grade 7 Mathematics		
*	AGS Pre-Algebra	AGS Publishing	7
	Mathematics Unlimited	Holt	7
	Algebra ½ 2nd Edition	Saxon	7
	Grade 8 Mathematics		
*	Algebra 1	Glencoe	8
	Key to Algebra	Key Curriculum Project	8

	High School Mathematics		
*	AGS Pre-Algebra	AGS Publishing	7
	Algebra ½ 2nd Edition	Saxon	7
*	Algebra 1	Glencoe	8
	Key to Algebra	Key Curriculum Project	8
	Algebra 2	AGS Publishing	10
	Geometry	AGS Publishing	
	Other Math		
	Consumer Math		
	Checkbook Math		
	Shopping Mall Math		

Middle and High School Emotionally Disabled Special Day Classes

English/Language Arts courses and Textbooks

SBE Adpt	Courses and Related Textbook Options	Publisher/Author	Level
	Elements of Literature	Holt	6 - 12
*	Literary Readers	Houghton Mifflin	6
	Intervention Textbooks		
	SRA Specific Skill Series	SRA/McGraw-Hill	
	GUM, grammar, usage, mechanics	Zaner-Bloser, Inc.	A, B, C, D
	Steck-Vaughn Spelling	Steck-Vaughn Co	1-6
	Zaner-Bloser Handwriting	Zaner-Bloser, Inc.	1-6
	Collections For Young Readers	Open Court Publishing Company	1-6
	Bringing The Classics To Life	A/V Concepts Corp	1.5-6.0
	Reader's Digest New Reading Skill Builder	Reader's Digest Services, Inc.	2-6
	Primary Readers	Modern Curriculum Press, Inc.	1-4
	Steck-Vaughn Phonics Readers	Steck-Vaughn Co	1-4
	Primary Phonics	Educators Publishing Service, Inc	K-4

Science Courses and Textbooks

SBE Adpt	Courses and Related Textbook Options	Publisher/Author	Level
	Accents on Science	Merill Publishing	6
	Earth Science		
	Basic Science for Living	Steck-Vaughn	
	Earth Science	AGS Publishing	9 - 12
	Earth Science Workshop Series	Globe	
*	Science Voyages	Glencoe	6 - 8
*	Focus on Earth Science	Pearson Prentice Hall	6
	Earth Science	AGS Globe	6 - 12
	Physical Science		
	Science Workshop Series	Globe	
	Physical Science	AGS Publishing	9 - 12
*	Science Voyages	Glencoe	6 - 8
*	Focus on Physical Science	Pearson Prentice Hall	8
	Physical Science	AGS Globe	6 - 12
	Chemistry		
	Chemistry Workshop Series	Globe	
	Physics		
	Physics Workshop Series	Globe	
	Life Science		
*	Science Voyages	Glencoe	6 - 8
	Biology	AGS Publishing	9 - 12
*	Focus on Life Science	Pearson Prentice Hall	7
	Biology		
	Biology	AG S Globe	6 - 12
	Environmental Science		
	Environmental Science	**A G S**	6 - 12

	Courses	Publisher	Level
	English	Teachtown	Elementary/Middle/High School
	Math	Teachtown	Elementary/Middle/High School
	Science	Teachtown	Elementary/Middle/High School
	Social Studies	Teachtown	Elementary/Middle/High School
	Social Skills	Teachtown	Elementary/Middle

Resolution 26-27-02

Level of Expenditures 2025-2026

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIIIB to the California Constitution; and,

WHEREAS, the provisions of that Article established maximum appropriation limitations, commonly called "Gann Limits" for public agencies, including school districts; and,

WHEREAS, the Siskiyou County Office of Education must establish a Gann Limit for the 2025-2026 fiscal year in accordance with the provisions of Article XIIIB and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Board of Education does provide public notice that the computations of the 2025-2026 Gann Limits are made in accord with applicable constitutional and statutory law and that the 2025-2026 Gann Limit of the Siskiyou County Office of Education is $1,455,728.18;

AND, BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2025-2026 fiscal year do not exceed the limitations imposed by Proposition 4;

AND, BE IT FURTHER RESOLVED that the Siskiyou County Office of Education provides copies of this Resolution along with appropriate attachments, to interested citizens.

Passed and adopted, this 16th day of September 2026.

AYES:
NOES:
ABSENT:
ABSTENTIONS:

John Bennett
Siskiyou County Board of Education

Allan S. Carver
County Superintendent of Schools

Resolution 26-27-03

Level of Expenditures 2026-2027

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIIIB to the California Constitution; and,

WHEREAS, the provisions of that Article established maximum appropriation limitations, commonly called "Gann Limits" for public agencies, including school districts; and,

WHEREAS, the Siskiyou County Office of Education must establish an estimated Gann Limit for the 2026-2027 fiscal year in accordance with the provisions of Article XIIIB and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Board of Education does provide public notice that the computations of the 2026-2027 Gann Limits are made in accord with applicable constitutional and statutory law and that the 2026-2027 Gann Limit of the Siskiyou County Office of Education is $1,503,494.92;

AND, BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2026-2027 fiscal year do not exceed the limitations imposed by Proposition 4;

AND, BE IT FURTHER RESOLVED that the Siskiyou County Office of Education provides copies of this Resolution along with appropriate attachments, to interested citizens.

Passed and adopted, this 16th day of September 2026.

AYES:
NOES:
ABSENT:
ABSTENTIONS:

John Bennett	Allan S. Carver
Siskiyou County Board of Education	County Superintendent of Schools

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the prior year Annual County LCFF Calculation funding exhibit.						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	0.00		0.00			0.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	1,335,104.21		1,335,104.21			1,455,728.18
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	1,335,104.21		1,335,104.21			1,455,728.18
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)			0.00			0.00
5. Other ADA (Preload/Line B4, PY column)	5,106.56		5,106.56			5,101.74
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	0.00		0.00			0.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	9,868,561.00		9,868,561.00			9,868,561.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2024-25			Adjustments to 2025-26		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA						
CURRENT YEAR PROGRAM ADA	2025-26 Annual Report			2026-27 Annual Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	0.00		0.00	0.00		0.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	0.00	0.00	0.00	0.00	0.00	0.00
	2025-26 P2 Report			2026-27 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			5,101.74			5,020.78
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	13,559.42		13,559.42	13,725.00		13,725.00
2. Timber Yield Tax (Object 8022)	31,122.54		31,122.54	37,214.00		37,214.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	1,357,991.70		1,357,991.70	1,350,209.00		1,350,209.00
5. Unsecured Roll Taxes (Object 8042)	71,897.66		71,897.66	71,443.00		71,443.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	14,549.92		14,549.92	23,660.00		23,660.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	99,795.46		99,795.46	(46,747.00)		(46,747.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	1,588,916.70	0.00	1,588,916.70	1,449,504.00	0.00	1,449,504.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	1,588,916.70	0.00	1,588,916.70	1,449,504.00	0.00	1,449,504.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			184,104.77			239,038.21
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			184,104.77			239,038.21
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	10,541,549.00		10,541,549.00	10,832,845.00		10,832,845.00
26. LCFF State Aid - Prior Years (Object 8019)	171,003.00		171,003.00	274,357.00		274,357.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	10,712,552.00	0.00	10,712,552.00	11,107,202.00	0.00	11,107,202.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	33,736,632.19		33,736,632.19	34,659,383.97		34,659,383.97
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	1,038,019.62		1,038,019.62	0.00		0.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2025-26 Actual**			**2026-27 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			0.00			0.00
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.0000			0.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			0.00			0.00
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			1,335,104.21			1,455,728.18
6. Inflation Adjustment			1.0644			1.0495
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9991			0.9841
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			1,419,805.94			1,503,494.92
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			1,419,805.94			1,503,494.92
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			1,588,916.70			1,449,504.00
11. Preliminary State Aid Calculation a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			14,994.01			293,029.13
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			50,916.25			0.00
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			1,639,832.95			1,449,504.00
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			293,029.13
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			1,639,832.95			
b. State Subventions (Line D13)			0.00			
c. Less: Excluded Appropriations (Line C24)			184,104.77			

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			1,455,728.18			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			35,922.24			
SUMMARY	**2025-26 Actual**			**2026-27 Budget**		
16 Adjusted Appropriations Limit (Lines D9 plus D15)			1,455,728.18			1,503,494.92
17 Appropriations Subject to the Limit (Line D14d)			1,455,728.18			

* Please provide below an explanation for each entry in the adjustments column.

Sarah Applegate	sapplegate@siskiyoucoe.net	530-842-8424
Gann Contact Person	Contact Email Address	Contact Phone Number

RETURN TO AGENDA

SISKIYOU COUNTY OFFICE OF EDUCATION

2025-2026

Unaudited Actuals

ALLAN S. CARVER, COUNTY SUPERINTENDENT
SARAH APPLEGATE, ASSOCIATE SUPERINTENDENT
BUSINESS SERVICES

609 SOUTH GOLD STREET

YREKA, CA 96097
PH: 530-842-8400

FAX: 530-842-8436
WWW.SISKIYOUCOE.NET

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$35,922.24
	Adjusted Appropriations Limit	$1,455,728.18
	Appropriations Subject to Limit	$1,455,728.18
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	12.17%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: Allan S. Carver Title: County Superintendent

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Sarah Applegate
Name

Associate Superintendent Business Services/CBO
Title

530-842-8424
Telephone

sapplegate@siskiyoucoe.net
E-mail Address

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	12,051,333.70	201,688.00	12,253,021.70	12,306,571.00	201,688.00	12,508,259.00	2.1%
2) Federal Revenue		8100-8299	50,204.76	1,789,375.58	1,839,580.34	75,000.00	2,523,869.94	2,598,869.94	41.3%
3) Other State Revenue		8300-8599	198,497.12	10,598,682.46	10,797,179.58	195,021.00	12,322,366.13	12,517,387.13	15.9%
4) Other Local Revenue		8600-8799	3,706,009.16	5,140,841.41	8,846,850.57	2,584,703.35	4,450,164.55	7,034,867.90	-20.5%
5) TOTAL, REVENUES			16,006,044.74	17,730,587.45	33,736,632.19	15,161,295.35	19,498,088.62	34,659,383.97	2.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,653,455.60	2,854,787.54	5,508,243.14	2,726,879.83	3,869,981.70	6,396,861.53	16.1%
2) Classified Salaries		2000-2999	3,825,562.35	2,910,390.86	6,735,953.21	4,007,362.65	3,316,018.20	7,323,380.85	8.7%
3) Employee Benefits		3000-3999	2,458,442.55	2,909,136.64	5,367,579.19	2,921,340.72	3,623,249.05	6,544,589.77	21.9%
4) Books and Supplies		4000-4999	471,736.35	246,459.03	718,195.38	597,592.36	215,128.65	812,721.01	13.2%
5) Services and Other Operating Expenditures		5000-5999	1,316,962.61	6,827,845.76	8,144,808.37	1,639,411.27	7,045,399.20	8,684,810.47	6.6%
6) Capital Outlay		6000-6999	156,274.95	5,151.51	161,426.46	188,000.00	0.00	188,000.00	16.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,722,041.00	0.00	1,722,041.00	1,199,092.00	0.00	1,199,092.00	-30.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,284,009.95)	1,111,404.23	(172,605.72)	(1,444,194.85)	1,287,283.10	(156,911.75)	-9.1%
9) TOTAL, EXPENDITURES			11,320,465.46	16,865,175.57	28,185,641.03	11,835,483.98	19,157,059.90	30,992,543.88	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,685,579.28	865,411.88	5,550,991.16	3,325,811.37	341,028.72	3,666,840.09	-33.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	369,874.37	2,563.73	372,438.10	358,500.00	0.00	358,500.00	-3.7%
b) Transfers Out		7600-7629	1,811,416.39	0.00	1,811,416.39	1,818,836.00	0.00	1,818,836.00	0.4%
2) Other Sources/Uses									
a) Sources		8930-8979	51,227.03	0.00	51,227.03	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(174,925.69)	174,925.69	0.00	(88,179.32)	88,179.32	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,565,240.68)	177,489.42	(1,387,751.26)	(1,548,515.32)	88,179.32	(1,460,336.00)	5.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,120,338.60	1,042,901.30	4,163,239.90	1,777,296.05	429,208.04	2,206,504.09	-47.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,665,920.04	12,686,933.28	32,352,853.32	22,786,258.64	13,729,834.58	36,516,093.22	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,665,920.04	12,686,933.28	32,352,853.32	22,786,258.64	13,729,834.58	36,516,093.22	12.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,665,920.04	12,686,933.28	32,352,853.32	22,786,258.64	13,729,834.58	36,516,093.22	12.9%
2) Ending Balance, June 30 (E + F1e)			22,786,258.64	13,729,834.58	36,516,093.22	24,563,554.69	14,159,042.62	38,722,597.31	6.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	264,072.45	36,846.66	300,919.11	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,692,987.92	13,692,987.92	0.00	14,159,650.40	14,159,650.40	3.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,715,028.92	0.00	2,715,028.92	2,757,359.75	0.00	2,757,359.75	1.6%
Categorical & DA	0000	9780	*2,685,933.85*		*2,685,933.85*			*0.00*	
Lottery Purpose	1100	9780	*29,095.07*		*29,095.07*			*0.00*	
Categorical & DA	0000	9780			*0.00*	*2,725,557.93*		*2,725,557.93*	
Lottery Purpose	1100	9780			*0.00*	*31,801.82*		*31,801.82*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	845,569.23	0.00	845,569.23	984,648.25	0.00	984,648.25	16.4%
Unassigned/Unappropriated Amount		9790	18,961,588.04	0.00	18,961,588.04	20,821,546.69	(607.78)	20,820,938.91	9.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	19,164,435.06	11,592,169.61	30,756,604.67				
1) Fair Value Adjustment to Cash in County Treasury		9111	(129,688.60)	0.00	(129,688.60)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	5,000.00	0.00	5,000.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	981,322.04	0.00	981,322.04				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
3) Accounts Receivable		9200	2,449,309.64	4,225,099.60	6,674,409.24				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	102,020.99	300.00	102,320.99				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	264,072.45	36,846.66	300,919.11				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			22,836,471.58	15,854,415.87	38,690,887.45				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,077.14	1,400,178.91	1,401,256.05				
2) Due to Grantor Governments		9590	0.00	65,116.88	65,116.88				
3) Due to Other Funds		9610	49,135.80	26,450.49	75,586.29				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	632,835.01	632,835.01				
6) TOTAL, LIABILITIES			50,212.94	2,124,581.29	2,174,794.23				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			22,786,258.64	13,729,834.58	36,516,093.22				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	10,541,549.00	0.00	10,541,549.00	10,832,845.00	0.00	10,832,845.00	2.8%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	171,003.00	0.00	171,003.00	274,357.00	0.00	274,357.00	60.4%
Tax Relief Subventions									
Homeowners' Exemptions		8021	13,559.42	0.00	13,559.42	13,725.00	0.00	13,725.00	1.2%
Timber Yield Tax		8022	31,122.54	0.00	31,122.54	37,214.00	0.00	37,214.00	19.6%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,357,991.70	0.00	1,357,991.70	1,350,209.00	0.00	1,350,209.00	-0.6%
Unsecured Roll Taxes		8042	71,897.66	0.00	71,897.66	71,443.00	0.00	71,443.00	-0.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	14,549.92	0.00	14,549.92	23,660.00	0.00	23,660.00	62.6%
Education Revenue Augmentation Fund (ERAF)		8045	99,795.46	0.00	99,795.46	(46,747.00)	0.00	(46,747.00)	-146.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,301,468.70	0.00	12,301,468.70	12,556,706.00	0.00	12,556,706.00	2.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(48,447.00)		(48,447.00)	(48,447.00)		(48,447.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(201,688.00)	201,688.00	0.00	(201,688.00)	201,688.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,051,333.70	201,688.00	12,253,021.70	12,306,571.00	201,688.00	12,508,259.00	2.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,247,591.71	1,247,591.71	0.00	2,029,553.49	2,029,553.49	62.7%
Special Education Discretionary Grants		8182	0.00	89,534.03	89,534.03	0.00	107,359.00	107,359.00	19.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title I, Part A, Basic	3010	8290		17,269.00	17,269.00		1,907.00	1,907.00	-89.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,272.00	2,272.00		2,053.00	2,053.00	-9.6%
Title III, Immigrant Student Program	4201	8290		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	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		432,657.70	432,657.70		382,997.45	382,997.45	-11.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	50,204.76	51.14	50,255.90	75,000.00	0.00	75,000.00	49.2%
TOTAL, FEDERAL REVENUE			50,204.76	1,789,375.58	1,839,580.34	75,000.00	2,523,869.94	2,598,869.94	41.3%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		5,281,847.51	5,281,847.51		6,499,812.00	6,499,812.00	23.1%
Prior Years	6500	8319		(22,138.00)	(22,138.00)		(20,488.00)	(20,488.00)	-7.5%
All Other State Apportionments - Current Year	All Other	8311	0.00	107,490.00	107,490.00	0.00	107,490.00	107,490.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	15,827.55	7,600.91	23,428.46	16,718.00	7,215.00	23,933.00	2.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,434,926.06	2,434,926.06		2,408,222.17	2,408,222.17	-1.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		119,465.53	119,465.53		121,277.89	121,277.89	1.5%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		25,356.51	25,356.51		27,134.00	27,134.00	7.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	179,669.57	2,644,133.94	2,823,803.51	178,303.00	3,171,703.07	3,350,006.07	18.6%
TOTAL, OTHER STATE REVENUE			198,497.12	10,598,882.46	10,797,179.58	195,021.00	12,322,366.13	12,517,387.13	15.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,056,515.00	0.00	1,056,515.00	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(18,495.38)	0.00	(18,495.38)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	587,359.52	100,000.00	687,359.52	647,067.53	112,500.00	759,567.53	10.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,068,044.97	839.54	1,068,884.51	987,273.82	1,602.00	988,875.82	-7.5%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	86,158.05	2,832,100.41	2,918,258.46	25,627.00	2,021,831.25	2,047,458.25	-29.8%
Tuition		8710	926,427.00	1,051,770.46	1,978,197.46	924,735.00	1,115,139.30	2,039,874.30	3.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,156,131.00	1,156,131.00		1,199,092.00	1,199,092.00	3.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,706,009.16	5,140,841.41	8,846,850.57	2,584,703.35	4,450,164.55	7,034,867.90	-20.5%
TOTAL, REVENUES			16,006,044.74	17,730,587.45	33,736,632.19	15,161,295.35	19,498,088.62	34,659,383.97	2.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	13,750.02	1,406,369.43	1,420,119.45	27,500.00	1,525,927.84	1,553,427.84	9.4%
Certificated Pupil Support Salaries		1200	845,587.77	791,192.50	1,636,780.27	954,733.26	1,184,581.99	2,139,315.25	30.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,276,888.75	353,026.56	1,629,915.31	1,241,476.60	447,668.92	1,689,145.52	3.6%
Other Certificated Salaries		1900	517,229.06	304,199.05	821,428.11	503,169.97	511,802.95	1,014,972.92	23.6%
TOTAL, CERTIFICATED SALARIES			2,653,455.60	2,854,787.54	5,508,243.14	2,726,879.83	3,669,981.70	6,396,861.53	16.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	1,249,712.55	1,249,712.55	0.00	1,562,201.42	1,562,201.42	25.0%
Classified Support Salaries		2200	693,294.96	603,328.66	1,296,623.62	700,657.16	689,191.77	1,389,848.93	7.2%
Classified Supervisors' and Administrators' Salaries		2300	1,904,565.86	458,536.85	2,363,102.71	1,933,060.00	456,129.42	2,389,189.42	1.1%
Clerical, Technical and Office Salaries		2400	1,169,354.22	494,332.35	1,663,686.57	1,286,171.45	514,557.23	1,800,728.68	8.2%
Other Classified Salaries		2900	58,347.31	104,480.45	162,827.76	87,474.04	93,938.36	181,412.40	11.4%
TOTAL, CLASSIFIED SALARIES			3,825,562.35	2,910,390.86	6,735,953.21	4,007,362.65	3,316,018.20	7,323,380.85	8.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	450,478.64	981,444.33	1,431,922.97	454,284.20	1,181,091.15	1,635,375.35	14.2%
PERS		3201-3202	1,034,909.88	766,138.98	1,801,048.86	1,123,827.48	867,300.89	1,991,128.37	10.6%
OASDI/Medicare/Alternative		3301-3302	313,878.55	262,060.39	575,938.94	364,307.15	307,535.37	671,842.52	16.7%
Health and Welfare Benefits		3401-3402	428,154.85	702,848.81	1,131,003.66	469,657.23	997,131.89	1,466,789.12	29.7%
Unemployment Insurance		3501-3502	3,133.11	6,998.36	10,131.47	3,370.25	3,487.74	6,857.99	-32.3%
Workers' Compensation		3601-3602	211,602.19	189,645.77	401,247.96	256,833.72	265,322.42	522,156.14	30.1%
OPEB, Allocated		3701-3702	9,985.11	0.00	9,985.11	240,845.00	0.00	240,845.00	2,312.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,300.22	0.00	6,300.22	8,215.69	1,379.59	9,595.28	52.3%
TOTAL, EMPLOYEE BENEFITS			2,458,442.55	2,909,136.64	5,367,579.19	2,921,340.72	3,623,249.05	6,544,589.77	21.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	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	0.00	0.0%
Materials and Supplies		4300	338,210.92	168,088.72	506,299.64	501,079.36	186,128.65	687,208.01	35.7%
Noncapitalized Equipment		4400	133,525.43	78,370.31	211,895.74	96,513.00	29,000.00	125,513.00	-40.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			471,736.35	246,459.03	718,195.38	597,592.36	215,128.65	812,721.01	13.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,485.00	2,819,075.60	2,820,560.60	10,000.00	3,001,110.06	3,011,110.06	6.8%
Travel and Conferences		5200	139,521.92	170,685.45	310,207.37	187,216.00	238,855.55	426,071.55	37.4%
Dues and Memberships		5300	45,682.90	4,207.50	49,890.40	56,955.00	3,910.00	60,865.00	22.0%
Insurance		5400 - 5499	84,848.34	2,106.73	86,955.07	49,400.00	2,680.00	52,080.00	-40.1%
Operations and Housekeeping Services		5500	86,969.77	116,690.87	203,660.64	81,000.00	150,000.00	231,000.00	13.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	137,137.89	25,716.63	162,854.52	201,900.00	31,068.46	232,968.46	43.1%
Transfers of Direct Costs		5710	(292,429.70)	292,429.70	0.00	(331,355.17)	331,355.17	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(110,463.13)	0.00	(110,463.13)	(105,035.56)	0.00	(105,035.56)	-4.9%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	1,188,753.49	3,388,085.25	4,576,838.74	1,421,431.00	3,277,429.96	4,698,860.96	2.7%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Communications		5900	35,456.13	8,848.03	44,304.16	67,900.00	8,990.00	76,890.00	73.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,316,962.61	6,827,845.76	8,144,808.37	1,639,411.27	7,045,399.20	8,684,810.47	6.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	156,274.95	5,151.51	161,426.46	188,000.00	0.00	188,000.00	16.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			156,274.95	5,151.51	161,426.46	188,000.00	0.00	188,000.00	16.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	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	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,156,131.00	0.00	1,156,131.00	1,199,092.00	0.00	1,199,092.00	3.7%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	565,910.00	0.00	565,910.00	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,722,041.00	0.00	1,722,041.00	1,199,092.00	0.00	1,199,092.00	-30.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,111,404.23)	1,111,404.23	0.00	(1,287,283.10)	1,287,283.10	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(172,605.72)	0.00	(172,605.72)	(156,911.75)	0.00	(156,911.75)	-9.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,284,009.95)	1,111,404.23	(172,605.72)	(1,444,194.85)	1,287,283.10	(156,911.75)	-9.1%
TOTAL, EXPENDITURES			11,320,465.46	16,865,175.57	28,185,641.03	11,835,483.98	19,157,059.90	30,992,543.88	10.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	369,874.37	2,563.73	372,438.10	358,500.00	0.00	358,500.00	-3.7%
(a) TOTAL, INTERFUND TRANSFERS IN			369,874.37	2,563.73	372,438.10	358,500.00	0.00	358,500.00	-3.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,811,416.39	0.00	1,811,416.39	1,818,836.00	0.00	1,818,836.00	0.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,811,416.39	0.00	1,811,416.39	1,818,836.00	0.00	1,818,836.00	0.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	51,227.03	0.00	51,227.03	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			51,227.03	0.00	51,227.03	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(209,534.22)	209,534.22	0.00	(88,179.32)	88,179.32	0.00	0.0%
Contributions from Restricted Revenues		8990	34,608.53	(34,608.53)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(174,925.69)	174,925.69	0.00	(88,179.32)	88,179.32	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,565,240.66)	177,489.42	(1,387,751.26)	(1,548,515.32)	88,179.32	(1,460,336.00)	5.2%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	12,051,333.70	201,688.00	12,253,021.70	12,306,571.00	201,688.00	12,508,259.00	2.1%
2) Federal Revenue		8100-8299	50,204.76	1,789,375.58	1,839,580.34	75,000.00	2,523,869.94	2,598,869.94	41.3%
3) Other State Revenue		8300-8599	198,497.12	10,598,682.46	10,797,179.58	195,021.00	12,322,366.13	12,517,387.13	15.9%
4) Other Local Revenue		8600-8799	3,706,009.16	5,140,841.41	8,846,850.57	2,564,703.35	4,450,164.55	7,034,867.90	-20.5%
5) TOTAL, REVENUES			16,006,044.74	17,730,587.45	33,736,632.19	15,161,295.35	19,498,088.62	34,659,383.97	2.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		7,503.60	4,743,891.25	4,751,394.85	11,961.54	5,723,280.88	5,735,242.42	20.7%
2) Instruction - Related Services	2000-2999		3,219,983.17	4,326,496.76	7,546,479.93	3,655,428.11	5,022,003.75	8,677,431.86	15.0%
3) Pupil Services	3000-3999		2,383,091.58	5,825,455.13	8,208,546.71	2,558,125.05	6,378,740.84	8,936,865.89	8.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	253,599.58	253,599.58	0.00	86,875.20	86,875.20	-65.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,244,154.22	1,569,672.89	4,813,827.11	3,617,958.76	1,765,300.91	5,383,259.67	11.8%
8) Plant Services	8000-8999		743,691.89	146,059.96	889,751.85	792,918.52	180,858.32	973,776.84	9.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,722,041.00	0.00	1,722,041.00	1,199,092.00	0.00	1,199,092.00	-30.4%
10) TOTAL, EXPENDITURES			11,320,465.46	16,865,175.57	28,185,641.03	11,835,483.98	19,157,059.90	30,992,543.88	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,685,579.28	865,411.88	5,550,991.16	3,325,811.37	341,028.72	3,666,840.09	-33.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	369,874.37	2,563.73	372,438.10	358,500.00	0.00	358,500.00	-3.7%
b) Transfers Out		7600-7629	1,811,416.39	0.00	1,811,416.39	1,818,836.00	0.00	1,818,836.00	0.4%
2) Other Sources/Uses									
a) Sources		8930-8979	51,227.03	0.00	51,227.03	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(174,925.69)	174,925.69	0.00	(88,179.32)	88,179.32	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,565,240.68)	177,489.42	(1,387,751.26)	(1,548,515.32)	88,179.32	(1,460,336.00)	5.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,120,338.60	1,042,901.30	4,163,239.90	1,777,296.05	429,208.04	2,206,504.09	-47.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,665,920.04	12,686,933.28	32,352,853.32	22,786,258.64	13,729,834.58	36,516,093.22	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,665,920.04	12,686,933.28	32,352,853.32	22,786,258.64	13,729,834.58	36,516,093.22	12.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,665,920.04	12,686,933.28	32,352,853.32	22,786,258.64	13,729,834.58	36,516,093.22	12.9%
2) Ending Balance, June 30 (E + F1e)			22,786,258.64	13,729,834.58	36,516,093.22	24,563,554.69	14,159,042.62	38,722,597.31	6.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	264,072.45	36,846.66	300,919.11	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,692,987.92	13,692,987.92	0.00	14,159,650.40	14,159,650.40	3.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,715,028.92	0.00	2,715,028.92	2,757,359.75	0.00	2,757,359.75	1.6%
Categorical & DA	0000	9780	*2,685,933.85*		*2,685,933.85*			*0.00*	
Lottery Purpose	1100	9780	*29,095.07*		*29,095.07*			*0.00*	
Categorical & DA	0000	9780			*0.00*	*2,725,557.93*		*2,725,557.93*	
Lottery Purpose	1100	9780			*0.00*	*31,801.82*		*31,801.82*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	845,569.23	0.00	845,569.23	984,648.25	0.00	984,648.25	16.4%
Unassigned/Unappropriated Amount		9790	18,961,588.04	0.00	18,961,588.04	20,821,546.69	(607.78)	20,820,938.91	9.8%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	405.73	829.55
6266	Educator Effectiveness, FY 2021-22	6,805.17	6,805.17
6300	Lottery: Instructional Materials	62,368.22	0.00
6332	CA Community Schools Partnership Act - Implementation Grant	1,307,165.86	1,343,426.21
6333	CA Community Schools Partnership Act - Coordination Grant	0.00	215,509.17
6383	Golden State Pathways Program	1,527,279.26	928,333.25
6500	Special Education	3,766,199.16	4,725,593.44
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	45,234.70	57,122.96
6546	Mental Health-Related Services	530,547.81	619,874.47
6620	Reversing Opioid Overdoses	65,263.98	86,346.78
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	47,446.00	61,040.73
7311	Classified School Employee Professional Development Block Grant	12,318.00	12,318.00
7339	Dual Enrollment Opportunities	71,353.85	31,718.85
7388	SB 117 COVID-19 LEA Response Funds	844.90	844.90
7415	Classified School Employee Summer Assistance Program	11,930.13	11,930.13
7435	Learning Recovery Emergency Block Grant	4,962.00	7,165.00
7810	Other Restricted State	39,152.22	55,325.27
9010	Other Restricted Local	6,193,708.93	5,995,466.52
Total, Restricted Balance		13,692,987.92	14,159,650.40

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	305,326.00	305,326.00	0.0%
3) Other State Revenue		8300-8599	18,050.49	750,000.00	4,055.0%
4) Other Local Revenue		8600-8799	68,579.62	44,200.00	-35.5%
5) TOTAL, REVENUES			391,956.11	1,099,526.00	180.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	381,723.84	1,099,526.00	188.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			381,723.84	1,099,526.00	188.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,232.27	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,232.27	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	443,183.66	453,415.93	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			443,183.66	453,415.93	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			443,183.66	453,415.93	2.3%
2) Ending Balance, June 30 (E + F1e)			453,415.93	453,415.93	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	419,395.73	419,395.73	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	34,020.20	34,020.20	0.0%
Special Education Purposes	0000	9780	*34,020.20*		
Special Education Purposes	0000	9780		*34,020.20*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	384,815.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,622.62)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	367,148.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	26,450.49		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			776,792.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	323,376.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			323,376.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			453,415.93		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	305,326.00	305,326.00	0.0%
TOTAL, FEDERAL REVENUE			305,326.00	305,326.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	18,050.49	750,000.00	4,055.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,050.49	750,000.00	4,055.0%
OTHER LOCAL REVENUE					
Interest		8660	10,968.27	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(736.00)	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	58,347.35	44,200.00	-24.2%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			68,579.62	44,200.00	-35.5%
TOTAL, REVENUES			391,956.11	1,099,526.00	180.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
To Districts or Charter Schools		7211	305,326.00	305,326.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	76,397.84	794,200.00	939.6%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			381,723.84	1,099,526.00	188.0%
TOTAL, EXPENDITURES			381,723.84	1,099,526.00	188.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	305,326.00	305,326.00	0.0%
3) Other State Revenue		8300-8599	18,050.49	750,000.00	4,055.0%
4) Other Local Revenue		8600-8799	68,579.62	44,200.00	-35.5%
5) TOTAL, REVENUES			391,956.11	1,099,526.00	180.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	381,723.84	1,099,526.00	188.0%
10) TOTAL, EXPENDITURES			381,723.84	1,099,526.00	188.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,232.27	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,232.27	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	443,183.66	453,415.93	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			443,183.66	453,415.93	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			443,183.66	453,415.93	2.3%
2) Ending Balance, June 30 (E + F1e)			453,415.93	453,415.93	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	419,395.73	419,395.73	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	34,020.20	34,020.20	0.0%
Special Education Purposes	0000	9780	*34,020.20*		
Special Education Purposes	0000	9780		*34,020.20*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6500	Special Education	419,395.73	419,395.73
Total, Restricted Balance		419,395.73	419,395.73

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,205,145.00	1,284,105.00	6.6%
4) Other Local Revenue		8600-8799	5,178.67	0.00	-100.0%
5) TOTAL, REVENUES			1,210,323.67	1,284,105.00	6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	12,939.00	13,680.00	5.7%
2) Classified Salaries		2000-2999	277,370.80	274,135.20	-1.2%
3) Employee Benefits		3000-3999	105,547.45	120,350.08	14.0%
4) Books and Supplies		4000-4999	10,361.21	1,500.00	-85.5%
5) Services and Other Operating Expenditures		5000-5999	864,489.02	853,098.90	-1.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	21,570.00	23,737.55	10.0%
9) TOTAL, EXPENDITURES			1,292,277.48	1,286,501.73	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(81,953.81)	(2,396.73)	-97.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(81,953.81)	(2,396.73)	-97.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	234,000.12	152,046.31	-35.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			234,000.12	152,046.31	-35.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			234,000.12	152,046.31	-35.0%
2) Ending Balance, June 30 (E + F1e)			152,046.31	149,649.58	-1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	203.21	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	114,459.67	112,266.15	-1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	37,383.43	37,383.43	0.0%
Adult Education Purpose	0000	9780	37,383.43		
Adult Education Purpose	0000	9780		37,383.43	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	154,423.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	(651.15)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,108.67		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	203.21		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			155,084.67		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,038.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,038.36		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			152,046.31		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,203,911.00	1,282,926.00	6.6%
All Other State Revenue	All Other	8590	1,234.00	1,179.00	-4.5%
TOTAL, OTHER STATE REVENUE			1,205,145.00	1,284,105.00	6.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,713.13	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	465.54	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,178.67	0.00	-100.0%
TOTAL, REVENUES			1,210,323.67	1,284,105.00	6.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	12,939.00	13,680.00	5.7%
TOTAL, CERTIFICATED SALARIES			12,939.00	13,680.00	5.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	118,863.00	118,863.00	0.0%
Clerical, Technical and Office Salaries		2400	157,757.80	155,272.20	-1.6%
Other Classified Salaries		2900	750.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			277,370.80	274,135.20	-1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,705.35	3,791.88	2.3%
PERS		3201-3202	72,660.69	71,421.29	-1.7%
OASDI/Medicare/Alternative		3301-3302	19,512.32	21,169.72	8.5%
Health and Welfare Benefits		3401-3402	264.40	12,867.60	4,766.7%
Unemployment Insurance		3501-3502	132.77	143.90	8.4%
Workers' Compensation		3601-3602	9,271.92	10,955.69	18.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			105,547.45	120,350.08	14.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,361.21	1,500.00	-85.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,361.21	1,500.00	-85.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	429,302.00	441,074.00	2.7%
Travel and Conferences		5200	18,656.00	7,500.00	-59.8%
Dues and Memberships		5300	335.00	1,000.00	198.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,550.00	18,000.00	-3.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,906.52	3,300.00	-79.3%
Professional/Consulting Services and Operating Expenditures		5800	381,279.17	380,724.90	-0.1%
Communications		5900	460.33	1,500.00	225.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			864,489.02	853,098.90	-1.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	21,570.00	23,737.55	10.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			21,570.00	23,737.55	10.0%
TOTAL, EXPENDITURES			1,292,277.48	1,286,501.73	-0.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,205,145.00	1,284,105.00	6.6%
4) Other Local Revenue		8600-8799	5,178.67	0.00	-100.0%
5) TOTAL, REVENUES			1,210,323.67	1,284,105.00	6.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		8,774.50	9,058.78	3.2%
3) Pupil Services	3000-3999		1,261,932.98	1,253,705.40	-0.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		21,570.00	23,737.55	10.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,292,277.48	1,286,501.73	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(81,953.81)	(2,396.73)	-97.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(81,953.81)	(2,396.73)	-97.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	234,000.12	152,046.31	-35.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			234,000.12	152,046.31	-35.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			234,000.12	152,046.31	-35.0%
2) Ending Balance, June 30 (E + F1e)			152,046.31	149,649.58	-1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	203.21	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	114,459.67	112,266.15	-1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	37,383.43	37,383.43	0.0%
Adult Education Purpose	0000	9780	*37,383.43*		
Adult Education Purpose	0000	9780		*37,383.43*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6391	Adult Education Program	114,459.67	112,266.15
Total, Restricted Balance		114,459.67	112,266.15

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,441,383.58	1,800,358.00	24.9%
3) Other State Revenue		8300-8599	388,839.80	446,112.00	14.7%
4) Other Local Revenue		8600-8799	36,691.45	2,000.00	-94.5%
5) TOTAL, REVENUES			1,866,914.83	2,248,470.00	20.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	90,395.61	60,456.34	-33.1%
2) Classified Salaries		2000-2999	867,809.27	949,041.95	9.4%
3) Employee Benefits		3000-3999	491,226.27	575,055.02	17.1%
4) Books and Supplies		4000-4999	87,676.40	82,945.52	-5.4%
5) Services and Other Operating Expenditures		5000-5999	305,814.05	566,384.89	85.2%
6) Capital Outlay		6000-6999	0.00	50,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	150,787.65	132,954.09	-11.8%
9) TOTAL, EXPENDITURES			1,993,709.25	2,416,837.81	21.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(126,794.42)	(168,367.81)	32.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,800.21	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,385.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,185.21	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(118,609.21)	(168,367.81)	42.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	639,794.07	521,184.86	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			639,794.07	521,184.86	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			639,794.07	521,184.86	-18.5%
2) Ending Balance, June 30 (E + F1e)			521,184.86	352,817.05	-32.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	425,334.70	256,966.89	-39.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	95,850.16	95,850.16	0.0%
Child Development Purpose	0000	9780	*95,850.16*		
Child Development Purpose	0000	9780		*95,850.16*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	536,055.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,260.34)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	8.83		
3) Accounts Receivable		9200	285,863.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,800.21		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			826,468.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	22,874.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	102,072.92		
4) Current Loans		9640			
5) Unearned Revenue		9650	180,336.17		
6) TOTAL, LIABILITIES			305,283.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			521,184.86		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,441,383.58	1,800,358.00	24.9%
TOTAL, FEDERAL REVENUE			1,441,383.58	1,800,358.00	24.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	241,246.62	361,650.00	49.9%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	147,593.18	84,462.00	-42.8%
TOTAL, OTHER STATE REVENUE			388,839.80	446,112.00	14.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	32,287.51	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,894.35	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,509.59	2,000.00	-20.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,691.45	2,000.00	-94.5%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			1,866,914.83	2,248,470.00	20.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	40,101.38	39,311.74	-2.0%
Certificated Pupil Support Salaries		1200	8,016.42	7,858.58	-2.0%
Certificated Supervisors' and Administrators' Salaries		1300	41,377.81	13,286.02	-67.9%
Other Certificated Salaries		1900	900.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			90,395.61	60,456.34	-33.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	471,655.37	576,201.68	22.2%
Classified Supervisors' and Administrators' Salaries		2300	51,384.85	53,153.80	3.4%
Clerical, Technical and Office Salaries		2400	90,502.76	120,077.94	32.7%
Other Classified Salaries		2900	254,266.29	199,608.53	-21.5%
TOTAL, CLASSIFIED SALARIES			867,809.27	949,041.95	9.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,823.62	5,521.63	-53.3%
PERS		3201-3202	232,450.40	261,891.24	12.7%
OASDI/Medicare/Alternative		3301-3302	66,693.43	76,402.91	14.6%
Health and Welfare Benefits		3401-3402	145,013.41	192,307.93	32.6%
Unemployment Insurance		3501-3502	3,710.89	504.73	-86.4%
Workers' Compensation		3601-3602	31,534.52	38,426.58	21.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			491,226.27	575,055.02	17.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	77,050.56	82,945.52	7.7%
Noncapitalized Equipment		4400	10,625.84	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			87,676.40	82,945.52	-5.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,894.20	23,098.00	29.1%
Dues and Memberships		5300	4,747.00	3,295.00	-30.6%
Insurance		5400-5450	2,222.90	2,185.00	-1.7%
Operations and Housekeeping Services		5500	33,011.60	34,500.00	4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,990.36	10,993.00	175.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	94,288.07	101,235.56	7.4%
Professional/Consulting Services and Operating Expenditures		5800	147,250.60	387,888.33	163.4%
Communications		5900	2,409.32	3,190.00	32.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			305,814.05	566,384.89	85.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	50,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	50,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	150,787.65	132,954.09	-11.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			150,787.65	132,954.09	-11.8%
TOTAL, EXPENDITURES			1,993,709.25	2,416,837.81	21.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,800.21	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,800.21	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	1,385.00	0.00	-100.0%
(c) TOTAL, SOURCES			1,385.00	0.00	-100.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,185.21	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,441,383.58	1,800,358.00	24.9%
3) Other State Revenue		8300-8599	388,839.80	446,112.00	14.7%
4) Other Local Revenue		8600-8799	36,691.45	2,000.00	-94.5%
5) TOTAL, REVENUES			1,866,914.83	2,248,470.00	20.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		175,690.26	274,862.70	56.4%
2) Instruction - Related Services	2000-2999		534,710.70	524,144.52	-2.0%
3) Pupil Services	3000-3999		1,071,235.96	1,393,386.27	30.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		5,058.90	15,850.82	213.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		150,787.65	132,954.09	-11.8%
8) Plant Services	8000-8999		56,225.78	75,639.41	34.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,993,709.25	2,416,837.81	21.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(126,794.42)	(168,367.81)	32.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,800.21	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,385.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,185.21	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(118,609.21)	(168,367.81)	42.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	639,794.07	521,184.86	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			639,794.07	521,184.86	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			639,794.07	521,184.86	-18.5%
2) Ending Balance, June 30 (E + F1e)			521,184.86	352,817.05	-32.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	425,334.70	256,966.89	-39.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	95,850.16	95,850.16	0.0%
Child Development Purpose	0000	9780	*95,850.16*		
Child Development Purpose	0000	9780		*95,850.16*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5059	Early Education: ARP California State Preschool Program One-time Stipend	14,561.05	14,561.05
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	251,014.60	82,646.79
7810	Other Restricted State	123,227.30	123,227.30
9010	Other Restricted Local	36,531.75	36,531.75
Total, Restricted Balance		425,334.70	256,966.89

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,399.60	21,900.00	-13.8%
3) Other State Revenue		8300-8599	1,055.37	900.00	-14.7%
4) Other Local Revenue		8600-8799	203.35	150.00	-26.2%
5) TOTAL, REVENUES			26,658.32	22,950.00	-13.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	21,995.23	20,679.89	-6.0%
5) Services and Other Operating Expenditures		5000-5999	1,770.76	2,050.00	15.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	248.07	220.11	-11.3%
9) TOTAL, EXPENDITURES			24,014.06	22,950.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,644.26	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,800.21	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,800.21)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,155.95)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,517.80	10,361.85	-28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,517.80	10,361.85	-28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,517.80	10,361.85	-28.6%
2) Ending Balance, June 30 (E + F1e)			10,361.85	10,361.85	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,358.11	0.00	-100.0%
Prepaid Items		9713	71.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,932.74	10,361.85	30.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	62,585.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(263.90)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,386.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	2,358.11		
7) Prepaid Expenditures		9330	71.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			71,137.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	834.36		
2) Due to Grantor Governments		9590	52,892.59		
3) Due to Other Funds		9610	7,048.28		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			60,775.23		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			10,361.85		
FEDERAL REVENUE					
Child Nutrition Programs		8220	25,399.60	21,900.00	-13.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			25,399.60	21,900.00	-13.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,055.37	900.00	-14.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,055.37	900.00	-14.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	423.46	150.00	-64.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(220.11)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			203.35	150.00	-26.2%
TOTAL, REVENUES			26,658.32	22,950.00	-13.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,230.29	1,400.00	-37.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	19,764.94	19,279.89	-2.5%
TOTAL, BOOKS AND SUPPLIES			21,995.23	20,679.89	-6.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,632.00	1,700.00	4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	138.76	200.00	44.1%
Professional/Consulting Services and Operating Expenditures		5800	0.00	150.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,770.76	2,050.00	15.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	248.07	220.11	-11.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			248.07	220.11	-11.3%
TOTAL, EXPENDITURES			24,014.06	22,950.00	-4.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	6,800.21	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,800.21	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,800.21)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,399.60	21,900.00	-13.8%
3) Other State Revenue		8300-8599	1,055.37	900.00	-14.7%
4) Other Local Revenue		8600-8799	203.35	150.00	-26.2%
5) TOTAL, REVENUES			26,658.32	22,950.00	-13.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		22,133.99	21,029.89	-5.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		248.07	220.11	-11.3%
8) Plant Services	8000-8999		1,632.00	1,700.00	4.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,014.06	22,950.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,644.26	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,800.21	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,800.21)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,155.95)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,517.80	10,361.85	-28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,517.80	10,361.85	-28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,517.80	10,361.85	-28.6%
2) Ending Balance, June 30 (E + F1e)			10,361.85	10,361.85	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,358.11	0.00	-100.0%
Prepaid Items		9713	71.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,932.74	10,361.85	30.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	7,932.74	10,361.85
Total, Restricted Balance		7,932.74	10,361.85

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	48,447.00	48,447.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	71,725.79	0.00	-100.0%
5) TOTAL, REVENUES			120,172.79	48,447.00	-59.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,811.42	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	28,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,811.42	28,000.00	137.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			108,361.37	20,447.00	-81.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	250,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			250,000.00	250,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			358,361.37	270,447.00	-24.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,881,227.53	2,239,588.90	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,881,227.53	2,239,588.90	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,881,227.53	2,239,588.90	19.0%
2) Ending Balance, June 30 (E + F1e)			2,239,588.90	2,510,035.90	12.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,239,588.90	2,510,035.90	12.1%
Deferred Maintenance Purpose	0000	9780	2,239,588.90		
Deferred Maintenance Purpose	0000	9780		2,510,035.90	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,615,008.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,809.86)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	618,488.95		
3) Accounts Receivable		9200	12,901.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,239,589.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,239,588.90		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	48,447.00	48,447.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			48,447.00	48,447.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	73,067.02	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,341.23)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			71,725.79	0.00	-100.0%
TOTAL, REVENUES			120,172.79	48,447.00	-59.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,811.42	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,811.42	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	28,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	28,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,811.42	28,000.00	137.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	250,000.00	250,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	250,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			250,000.00	250,000.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	48,447.00	48,447.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	71,725.79	0.00	-100.0%
5) TOTAL, REVENUES			120,172.79	48,447.00	-59.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,811.42	28,000.00	137.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,811.42	28,000.00	137.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			108,361.37	20,447.00	-81.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	250,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			250,000.00	250,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			358,361.37	270,447.00	-24.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,881,227.53	2,239,588.90	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,881,227.53	2,239,588.90	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,881,227.53	2,239,588.90	19.0%
2) Ending Balance, June 30 (E + F1e)			2,239,588.90	2,510,035.90	12.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,239,588.90	2,510,035.90	12.1%
Deferred Maintenance Purpose	0000	9780	*2,239,588.90*		
Deferred Maintenance Purpose	0000	9780		*2,510,035.90*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,152.88	0.00	-100.0%
5) TOTAL, REVENUES			5,152.88	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,152.88	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	49,135.80	49,136.00	0.0%
b) Transfers Out		7600-7629	61,206.20	68,000.00	11.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,070.40)	(18,864.00)	56.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,917.52)	(18,864.00)	172.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,756.26	152,838.74	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,756.26	152,838.74	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,756.26	152,838.74	-4.3%
2) Ending Balance, June 30 (E + F1e)			152,838.74	133,974.74	-12.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	152,838.74	133,974.74	-12.3%
Pupil Transportation Equipment Purpose	0000	9780	152,838.74		
Pupil Transportation Equipment Purpose	0000	9780		133,974.74	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,783.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	(142.45)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	69,432.99		
3) Accounts Receivable		9200	629.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	49,135.80		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			152,838.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			152,838.74		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,129.76	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	23.12	0.00	-100.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,152.88	0.00	-100.0%
TOTAL, REVENUES			5,152.88	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	49,135.80	49,136.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			49,135.80	49,136.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	61,206.20	68,000.00	11.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			61,206.20	68,000.00	11.1%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
Total, Other Financing Sources/Uses (a - b + c + e)			(12,070.40)	(18,864.00)	56.3%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,152.88	0.00	-100.0%
5) TOTAL, REVENUES			5,152.88	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,152.88	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	49,135.80	49,136.00	0.0%
b) Transfers Out		7600-7629	61,206.20	68,000.00	11.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,070.40)	(18,864.00)	56.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,917.52)	(18,864.00)	172.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,756.26	152,838.74	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,756.26	152,838.74	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,756.26	152,838.74	-4.3%
2) Ending Balance, June 30 (E + F1e)			152,838.74	133,974.74	-12.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	152,838.74	133,974.74	-12.3%
Pupil Transportation Equipment Purpose	0000	9780	*152,838.74*		
Pupil Transportation Equipment Purpose	0000	9780		*133,974.74*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,711,985.93	1,895,000.00	-48.9%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,715.38	0.00	-100.0%
5) TOTAL, REVENUES			3,723,701.31	1,895,000.00	-49.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,736,286.26	1,595,000.00	-8.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,736,286.26	1,595,000.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,987,415.05	300,000.00	-84.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	318,168.17	300,000.00	-5.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(318,168.17)	(300,000.00)	-5.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,669,246.88	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	295,917.01	1,965,163.89	564.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			295,917.01	1,965,163.89	564.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			295,917.01	1,965,163.89	564.1%
2) Ending Balance, June 30 (E + F1e)			1,965,163.89	1,965,163.89	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,965,163.89	1,965,163.89	0.0%
Secure Rural Schools/Forest Reserve Purpose	0000	9780	*1,965,163.89*		
Secure Rural Schools/Forest Reserve Purpose	0000	9780		*1,965,163.89*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,895,846.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,994.05)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	65,868.94		
3) Accounts Receivable		9200	11,442.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,965,163.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,965,163.89		
FEDERAL REVENUE					
Forest Reserve Funds		8260	3,711,985.93	1,895,000.00	-48.9%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,711,985.93	1,895,000.00	-48.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	18,718.64	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,003.26)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			11,715.38	0.00	-100.0%
TOTAL, REVENUES			3,723,701.31	1,895,000.00	-49.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	1,736,286.26	1,595,000.00	-8.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,736,286.26	1,595,000.00	-8.1%
TOTAL, EXPENDITURES			1,736,286.26	1,595,000.00	-8.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	318,168.17	300,000.00	-5.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			318,168.17	300,000.00	-5.7%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,711,985.93	1,895,000.00	-48.9%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,715.38	0.00	-100.0%
5) TOTAL, REVENUES			3,723,701.31	1,895,000.00	-49.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,736,286.26	1,595,000.00	-8.1%
10) TOTAL, EXPENDITURES			1,736,286.26	1,595,000.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,987,415.05	300,000.00	-84.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	318,168.17	300,000.00	-5.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(318,168.17)	(300,000.00)	-5.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,669,246.88	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	295,917.01	1,965,163.89	564.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			295,917.01	1,965,163.89	564.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			295,917.01	1,965,163.89	564.1%
2) Ending Balance, June 30 (E + F1e)			1,965,163.89	1,965,163.89	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,965,163.89	1,965,163.89	0.0%
Secure Rural Schools/Forest Reserve Purpose	0000	9780	*1,965,163.89*		
Secure Rural Schools/Forest Reserve Purpose	0000	9780		*1,965,163.89*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	461,915.34	0.00	-100.0%
5) TOTAL, REVENUES			461,915.34	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			461,915.34	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	1,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,461,915.34	1,000,000.00	-31.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,058,447.08	14,520,362.42	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,058,447.08	14,520,362.42	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,058,447.08	14,520,362.42	11.2%
2) Ending Balance, June 30 (E + F1e)			14,520,362.42	15,520,362.42	6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	3,601,479.71	3,601,479.71	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,918,882.71	11,918,882.71	9.2%
District Support Projects	0000	9780	*7,377,335.52*		
Mandated Cost Claims	0000	9780	*675,000.00*		
Revenue Assistance Project	0000	9780	*1,261,811.72*		
Secure Rural Schools/Forest Reserve Project	0000	9780	*318,000.00*		
Swept Funds Project	0000	9780	*85,850.47*		
District Support DA	0000	9780	*1,200,885.00*		
District Support Projects	0000	9780		*8,377,335.52*	
Mandated Cost Claims	0000	9780		*675,000.00*	
Revenue Assistance Project	0000	9780		*1,261,811.72*	

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Secure Rural Schools/Forest Reserve Project	0000	9780		*318,000.00*	
Swept Funds Project	0000	9780		*85,850.47*	
District Support DA	0000	9780		*1,200,885.00*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,750,663.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	(53,764.57)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	1,723,333.30		
3) Accounts Receivable		9200	100,130.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,520,362.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			14,520,362.42		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	467,240.18	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,324.84)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			461,915.34	0.00	-100.0%
TOTAL, REVENUES			461,915.34	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
Total, Other Financing Sources/Uses (a-b+e)			1,000,000.00	1,000,000.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	461,915.34	0.00	-100.0%
5) TOTAL, REVENUES			461,915.34	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			461,915.34	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	1,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,461,915.34	1,000,000.00	-31.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,058,447.08	14,520,362.42	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,058,447.08	14,520,362.42	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,058,447.08	14,520,362.42	11.2%
2) Ending Balance, June 30 (E + F1e)			14,520,362.42	15,520,362.42	6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	3,601,479.71	3,601,479.71	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,918,882.71	11,918,882.71	9.2%
District Support Projects	0000	9780	*7,377,335.52*		
Mandated Cost Claims	0000	9780	*675,000.00*		
Revenue Assistance Project	0000	9780	*1,261,811.72*		
Secure Rural Schools/Forest Reserve Project	0000	9780	*318,000.00*		
Swept Funds Project	0000	9780	*85,850.47*		
District Support DA	0000	9780	*1,200,885.00*		
District Support Projects	0000	9780		*8,377,335.52*	
Mandated Cost Claims	0000	9780		*675,000.00*	

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Revenue Assistance Project	0000	9780		1,261,811.72	
Secure Rural Schools/Forest Reserve Project	0000	9780		318,000.00	
Swept Funds Project	0000	9780		85,850.47	
District Support DA	0000	9780		1,200,885.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,547.03	0.00	-100.0%
5) TOTAL, REVENUES			3,547.03	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,547.03	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,547.03	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,097.35	88,644.38	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,097.35	88,644.38	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,097.35	88,644.38	4.2%
2) Ending Balance, June 30 (E + F1e)			88,644.38	88,644.38	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	88,644.38	88,644.38	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	88,644.38		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			88,644.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			88,644.38		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,547.03	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,547.03	0.00	-100.0%
TOTAL, REVENUES			3,547.03	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
Total, Other Financing Sources/Uses (- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,547.03	0.00	-100.0%
5) TOTAL, REVENUES			3,547.03	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,547.03	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,547.03	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,097.35	88,644.38	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,097.35	88,644.38	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,097.35	88,644.38	4.2%
2) Ending Balance, June 30 (E + F1e)			88,644.38	88,644.38	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	88,644.38	88,644.38	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	88,644.38	88,644.38
Total, Restricted Balance		88,644.38	88,644.38

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,290.24	0.00	-100.0%
5) TOTAL, REVENUES			115,290.24	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			115,290.24	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500.00	500.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500.00)	(500.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			114,790.24	(500.00)	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,526,036.59	3,640,826.83	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,526,036.59	3,640,826.83	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,526,036.59	3,640,826.83	3.3%
2) Ending Balance, June 30 (E + F1e)			3,640,826.83	3,640,326.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,640,826.83	3,640,326.83	0.0%
Postemployment Benefits/Retiree H&W Purpose	0000	9760	*3,640,826.83*		
Postemployment Benefits/Retiree H&W Purpose	0000	9760		*3,640,326.83*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	595,117.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,509.38)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	3,043,545.22		
3) Accounts Receivable		9200	4,673.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,640,826.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,640,826.83		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	133,873.46	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(18,583.22)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			115,290.24	0.00	-100.0%
TOTAL, REVENUES			115,290.24	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500.00	500.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500.00	500.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
Total, Other Financing Sources/Uses (a-b+e)			(500.00)	(500.00)	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,290.24	0.00	-100.0%
5) TOTAL, REVENUES			115,290.24	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			115,290.24	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500.00	500.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500.00)	(500.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			114,790.24	(500.00)	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,526,036.59	3,640,826.83	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,526,036.59	3,640,826.83	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,526,036.59	3,640,826.83	3.3%
2) Ending Balance, June 30 (E + F1e)			3,640,826.83	3,640,326.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,640,826.83	3,640,326.83	0.0%
Postemployment Benefits/Retiree H&W Purpose	0000	9760	*3,640,826.83*		
Postemployment Benefits/Retiree H&W Purpose	0000	9760		*3,640,326.83*	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	147,250.36	0.00	-100.0%
5) TOTAL, REVENUES			147,250.36	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,028.60	0.00	-100.0%
6) Capital Outlay		6000-6999	329,522.08	155,000.00	-53.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			332,550.68	155,000.00	-53.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(185,300.32)	(155,000.00)	-16.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,551.60	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			502,551.60	500,000.00	-0.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			317,251.28	345,000.00	8.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,238,092.00	4,555,343.28	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,238,092.00	4,555,343.28	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,238,092.00	4,555,343.28	7.5%
2) Ending Balance, June 30 (E + F1e)			4,555,343.28	4,900,343.28	7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,162,692.64	3,007,692.64	-4.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,392,650.64	1,892,650.64	35.9%
Deferred Maintenance Purpose	0000	9780	*1,392,650.64*		
Capital Outlay Purpose	0000	9780		*1,892,650.64*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,831,651.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(16,156.58)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	713,162.39		
3) Accounts Receivable		9200	30,385.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,559,041.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,698.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,698.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,555,343.28		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	148,325.34	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,074.98)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			147,250.36	0.00	-100.0%
TOTAL, REVENUES			147,250.36	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,210.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,818.60	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,028.60	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	329,522.08	155,000.00	-53.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			329,522.08	155,000.00	-53.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			332,550.68	155,000.00	-53.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	2,551.60	0.00	-100.0%
(c) TOTAL, SOURCES			2,551.60	0.00	-100.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			502,551.60	500,000.00	-0.5%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	147,250.36	0.00	-100.0%
5) TOTAL, REVENUES			147,250.36	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		332,550.68	155,000.00	-53.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			332,550.68	155,000.00	-53.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(185,300.32)	(155,000.00)	-16.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,551.60	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			502,551.60	500,000.00	-0.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			317,251.28	345,000.00	8.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,238,092.00	4,555,343.28	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,238,092.00	4,555,343.28	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,238,092.00	4,555,343.28	7.5%
2) Ending Balance, June 30 (E + F1e)			4,555,343.28	4,900,343.28	7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,162,692.64	3,007,692.64	-4.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,392,650.64	1,892,650.64	35.9%
Deferred Maintenance Purpose	0000	9780	*1,392,650.64*		
Capital Outlay Purpose	0000	9780		*1,892,650.64*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	3,162,692.64	3,007,692.64
Total, Restricted Balance		3,162,692.64	3,007,692.64

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,012.00	1,878.00	-6.7%
4) Other Local Revenue		8600-8799	109,952.52	104,500.00	-5.0%
5) TOTAL, REVENUES			111,964.52	106,378.00	-5.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	21,096.60	29,351.68	39.1%
2) Classified Salaries		2000-2999	6,078.40	0.00	-100.0%
3) Employee Benefits		3000-3999	8,938.12	10,736.06	20.1%
4) Books and Supplies		4000-4999	2,343.87	2,500.00	6.7%
5) Services and Other Operating Expenses		5000-5999	82,804.21	86,700.00	4.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			121,261.20	129,287.74	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,296.68)	(22,909.74)	146.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	20,000.00	100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	20,000.00	100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			703.32	(2,909.74)	-513.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	161,909.95	162,613.27	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,909.95	162,613.27	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			161,909.95	162,613.27	0.4%
2) Ending Net Position, June 30 (E + F1e)			162,613.27	159,703.53	-1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	162,613.27	159,703.53	-1.8%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	156,183.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	(658.56)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,095.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			162,619.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			6.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			162,613.27		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	2,012.00	1,878.00	-6.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,012.00	1,878.00	-6.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,320.16	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(12.18)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	104,644.54	104,500.00	-0.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			109,952.52	104,500.00	-5.0%
TOTAL, REVENUES			111,964.52	106,378.00	-5.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	21,096.60	29,351.68	39.1%
TOTAL, CERTIFICATED SALARIES			21,096.60	29,351.68	39.1%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	6,078.40	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			6,078.40	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,041.52	7,484.17	23.9%
PERS		3201-3202	616.20	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	770.87	425.60	-44.8%
Health and Welfare Benefits		3401-3402	557.56	1,694.34	203.9%
Unemployment Insurance		3501-3502	3.05	14.68	381.3%
Workers' Compensation		3601-3602	948.92	1,117.27	17.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,938.12	10,736.06	20.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,343.87	2,500.00	6.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,343.87	2,500.00	6.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	32,172.00	36,000.00	11.9%
Travel and Conferences		5200	502.43	400.00	-20.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	129.78	300.00	131.2%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	50,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			82,804.21	86,700.00	4.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			121,261.20	129,287.74	6.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,000.00	20,000.00	100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000.00	20,000.00	100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(a-b+e)			10,000.00	20,000.00	100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,012.00	1,878.00	-6.7%
4) Other Local Revenue		8600-8799	109,952.52	104,500.00	-5.0%
5) TOTAL, REVENUES			111,964.52	106,378.00	-5.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		121,261.20	129,287.74	6.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			121,261.20	129,287.74	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,296.68)	(22,909.74)	146.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	20,000.00	100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	20,000.00	100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			703.32	(2,909.74)	-513.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	161,909.95	162,613.27	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,909.95	162,613.27	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			161,909.95	162,613.27	0.4%
2) Ending Net Position, June 30 (E + F1e)			162,613.27	159,703.53	-1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	162,613.27	159,703.53	-1.8%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	76,733.91	0.00	-100.0%
5) TOTAL, REVENUES			76,733.91	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	173,200.00	66,800.00	-61.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			173,200.00	66,800.00	-61.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(96,466.09)	(66,800.00)	-30.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,716.86	9,700.00	-0.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,716.86	9,700.00	-0.2%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(86,749.23)	(57,100.00)	-34.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	438,067.89	351,318.66	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			438,067.89	351,318.66	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			438,067.89	351,318.66	-19.8%
2) Ending Net Position, June 30 (E + F1e)			351,318.66	294,218.66	-16.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	351,318.66	294,218.66	-16.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	287,820.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,213.63)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	64,711.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			351,318.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			351,318.66		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,883.26	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	378.79	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	64,471.86	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			76,733.91	0.00	-100.0%
TOTAL, REVENUES			76,733.91	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	173,200.00	66,800.00	-61.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			173,200.00	66,800.00	-61.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			173,200.00	66,800.00	-61.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	9,716.86	9,700.00	-0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			9,716.86	9,700.00	-0.2%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(a + c - d + e)			9,716.86	9,700.00	-0.2%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	76,733.91	0.00	-100.0%
5) TOTAL, REVENUES			76,733.91	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		173,200.00	66,800.00	-61.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			173,200.00	66,800.00	-61.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(96,466.09)	(66,800.00)	-30.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,716.86	9,700.00	-0.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,716.86	9,700.00	-0.2%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(86,749.23)	(57,100.00)	-34.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	438,067.89	351,318.66	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			438,067.89	351,318.66	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			438,067.89	351,318.66	-19.8%
2) Ending Net Position, June 30 (E + F1e)			351,318.66	294,218.66	-16.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	351,318.66	294,218.66	-16.3%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	29,997,057.42
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,821,013.97
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	253,599.58
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	161,426.46
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	1,722,041.00
5. Interfund Transfers Out	All	9300	7600-7629	1,811,416.39
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,964,654.12
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,913,137.55
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				22,262,905.90

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)	0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)	0.00

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	19,748,815.91	0.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	**0.00**	**0.00**
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	19,748,815.91	0.00
B. Required effort (Line A.2 times 90%)	17,773,934.32	0.00
C. Current year expenditures (Line I.E and Line II.B)	22,262,905.90	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 2,052,838.96
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 15,548,951.47

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 13.20%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 2,325,462.99
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 323,445.23

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	30,064.50
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	117,447.24
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,796,419.96
9. Carry-Forward Adjustment (Part IV, Line F)	68,017.76
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,864,437.73
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,698,535.99
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,432,795.69
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,688,876.80
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	52,894.28
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,069,309.98
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,143,081.38
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	772,304.61
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	841,405.48
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,842,921.60
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,001.05
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	23,546,126.86
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	11.88%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	12.17%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	2,796,419.96
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(420,881.77)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.80%) times Part III, Line B19); zero if negative	68,017.76
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.80%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.41%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	68,017.76
E. Optional allocation of negative carry-forward adjustment over more than one year	

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	68,017.76

Approved indirect cost rate: 9.80%

Highest rate used in any program: 11.41%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	15,727.69	1,541.31	9.80%
01	3183	62,019.68	6,077.94	9.80%
01	3310	1,118,281.72	108,773.79	9.73%
01	3311	17,386.17	771.43	4.44%
01	3315	51,179.42	5,015.58	9.80%
01	3327	42,165.27	4,132.18	9.80%
01	3385	14,141.59	1,385.88	9.80%
01	3386	2,417.63	236.93	9.80%
01	3395	13,804.19	1,352.81	9.80%
01	3410	(1,345.38)	1,345.38	N/A
01	4035	2,069.22	202.78	9.80%
01	4124	198,981.55	6,522.70	3.28%
01	4126	2,928.99	287.04	9.80%
01	4127	7,659.01	750.58	9.80%
01	5630	32,606.79	3,195.47	9.80%
01	6010	1,516,713.21	75,835.65	5.00%
01	6019	17,948.35	1,758.94	9.80%
01	6266	79,627.46	7,803.49	9.80%
01	6332	399,922.52	45,612.41	11.41%
01	6333	307,222.11	30,107.77	9.80%
01	6383	271,142.68	26,571.99	9.80%
01	6388	52,894.28	1,763.32	3.33%
01	6500	5,777,122.68	566,147.89	9.80%
01	6510	84,136.04	8,245.33	9.80%
01	6515	910.75	89.25	9.80%
01	6546	228,981.84	22,440.22	9.80%
01	6680	34,153.01	3,346.99	9.80%
01	6685	34,153.01	3,346.99	9.80%
01	6690	42,831.75	4,197.51	9.80%
01	6770	11,214.64	112.15	1.00%
01	7339	16,981.92	1,664.23	9.80%
01	7366	225,100.70	22,059.87	9.80%
01	7412	7,393.26	724.54	9.80%
01	7810	85,092.09	8,012.11	9.42%
01	9010	1,629,507.44	139,971.78	8.59%

11	6391	839,351.48	21,570.00	2.57%
12	5055	97,744.14	9,578.86	9.80%
12	5210	1,241,564.06	92,496.52	7.45%
12	6045	7,262.30	711.70	9.80%
12	6054	15,288.19	1,498.24	9.80%
12	6057	163,345.21	16,007.83	9.80%
12	6102	14,089.64	1,380.85	9.80%
12	6105	225,907.86	22,138.97	9.80%
12	6127	59,620.16	5,842.78	9.80%
12	7810	11,550.00	1,131.90	9.80%
13	5310	4,001.05	248.07	6.20%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	20,265.82		92,776.19	113,042.01
2. State Lottery Revenue	8560	15,827.55		7,600.91	23,428.46
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		36,093.37	0.00	100,377.10	136,470.47
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	6,595.30		1,578.00	8,173.30
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	403.00			403.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			36,430.88	36,430.88
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		6,998.30	0.00	38,008.88	45,007.18
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	29,095.07	0.00	62,368.22	91,463.29

D. COMMENTS:

The expenditures are for online subscriptions for instructional materials.

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	15,521.84	321,873.83	0.00	0.00	743,691.89	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals **Description**							
0001 Pre-Kindergarten							
1110 Regular Education, K–12							
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools							
3550 Community Day Schools							
3600 Juvenile Courts							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)					20.50		
6000 ROC/P							
Other Goals **Description**							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts	.30	3.00					
Other Funds **Description**							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
C. Total Allocation Factors	.30	3.00	0.00	0.00	20.50	0.00	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	9,543.78	0.00	9,543.78	1,424.41		10,968.19
1110	Regular Education, K-12	0.00	0.00	0.00	0.00		0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
4900	Other Supplemental Education	2,679,360.33	0.00	2,679,360.33	399,896.14		3,079,256.47
5000-5999	Special Education	9,139,772.96	743,691.89	9,883,464.85	1,475,113.06		11,358,577.91
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	253,599.58	0.00	253,599.58	37,849.89		291,449.47
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
8600	County Services to Districts	9,661,963.22	337,395.67	9,999,358.89	1,492,410.31		11,491,769.20
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					3,533,457.39	3,533,457.39
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	404,184.51		404,184.51
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(172,605.72)		(172,605.72)
----	**Total County School Service and Charter Schools Funds Expenditures**	21,744,239.87	1,081,087.56	22,825,327.43	3,638,272.60	3,533,457.39	29,997,057.42

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	9,543.78	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	9,543.78
1110	Regular Education, K–12	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	247,445.52	2,431,914.81	0.00	0.00			0.00	0.00	2,679,360.33
5000-5999	Special Education	4,741,851.07	1,058,984.75	0.00	0.00	2,330,433.47	862,443.71	0.00			146,059.96	0.00	9,139,772.96
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		253,599.58	0.00	0.00	0.00	253,599.58
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts		5,448,693.06	0.00	453,960.93	2,583,754.72	0.00			1,175,554.51	0.00	0.00	9,661,963.22
Total Direct Charged Costs		4,751,394.85	6,507,677.81	0.00	701,406.45	7,346,103.00	862,443.71	0.00	253,599.58	1,175,554.51	146,059.96	0.00	21,744,239.87

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	743,691.89	0.00	743,691.89
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	337,395.67	0.00	0.00	337,395.67
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		337,395.67	743,691.89	0.00	1,081,087.56

A.	**Central Administration Costs in County School Service and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,024,239.85
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	30,064.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,433,128.74
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	323,445.23
5	Total Central Administration Costs in County School Service and Charter Schools Funds	3,810,878.32
B.	**Direct Charged and Allocated Costs in County School Service and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	21,744,239.87
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,081,087.56
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	22,825,327.43
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	841,405.48
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,842,921.60
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	23,765.99
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,708,093.07
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	25,533,420.50
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	14.93%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				3,533,457.39	3,533,457.39
Total Other Costs	0.00	0.00	0.00	3,533,457.39	3,533,457.39

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(110,463.13)	0.00	(172,605.72)				
Other Sources/Uses Detail					372,438.10	1,811,416.39		
Fund Reconciliation							102,320.99	75,586.29
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							26,450.49	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	15,906.52	0.00	21,570.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	94,288.07	0.00	150,787.65	0.00				
Other Sources/Uses Detail					6,800.21	0.00		
Fund Reconciliation							6,800.21	102,072.92
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	138.76	0.00	248.07	0.00				
Other Sources/Uses Detail					0.00	6,800.21		
Fund Reconciliation							0.00	7,048.28
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					49,135.80	61,206.20		
Fund Reconciliation							49,135.80	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	318,168.17		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					1,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	500.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	129.78	0.00						
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					9,716.86			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	110,463.13	(110,463.13)	172,605.72	(172,605.72)	2,198,090.97	2,198,090.97	184,707.49	184,707.49

Budget Transfer Transactions
Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 260193 To 260203
Date entered from: 00/00/0000 To 99/99/9999
Approved and Unapproved Transactions

Number	Date	Date Entered	Description	FD RESC Y OBJT GOAL FUNC SCH LOCAL	Debit	Credit
260193	06/30/2026	07/07/2026	25/26 EOY ADJ TO FINAL ALLOC	Entered by: AZED Approved: 07/07/2026 AZED		
	1.			01-3010-0-8290-0000-0000-000-00000	291.00	
	2.		CONTRIB 3310>3010	01-3010-0-5710-5760-1110-000-00000		265.03
	3.		CONTRIB 3310>3010	01-3310-0-5710-5760-1110-000-00000	265.03	
	4.		ADJ INDIRECT 3010>0000	01-3010-0-7310-5760-7210-000-00000		25.97
	5.		ADJ INDIRECT 3010>0000	01-0000-0-7310-0000-7210-000-00000	25.97	
				TOTAL:	582.00*	291.00*
260194	06/30/2026	07/08/2026	25/26 EOY RND5 FNL 30% INV	Entered by: AZED Approved: 07/08/2026 AZED		
	1.			01-6388-3-8699-0000-0000-000-00000	25,841.22	
				TOTAL:	25,841.22*	0.00*
260195	06/30/2026	07/08/2026	25/26EOY PROP28 23-24ALLOC BAL	Entered by: AZED Approved: 07/08/2026 AZED		
	1.			01-6770-4-8590-0000-0000-000-00000		1,798.49
				TOTAL:	0.00*	1,798.49*
260196	06/30/2026	09/02/2026	25/26 EOY EXP BUDGET CLEANIP	Entered by: AZED Approved: 09/02/2026 AZED		
	1.			01-0000-0-7222-0000-9200-000-00000		200,000.00
	2.			01-0240-0-2200-5760-3600-000-00000		11,700.00
	3.			01-0240-0-4300-5760-3600-000-00000		17,000.00
	4.			01-3010-0-5710-5760-1110-000-00000		10,368.94
	5.			01-3310-0-5710-5760-1110-000-00000	10,368.94	
	6.			01-3183-0-1300-8611-2100-000-00000		80.00
	7.			01-3183-0-7310-8611-7210-000-00000		2.00
	8.			01-0000-0-7310-0000-7210-000-00000	2.00	
	9.			01-3311-0-5718-5760-3127-000-00000		11,893.00
	10.			01-6500-0-5718-5760-3127-000-00000	11,893.00	
	11.			01-3315-0-5710-5730-1110-000-00000		11,354.86
	12.			01-3310-0-5710-5730-1110-000-00000	11,354.86	
	13.			01-3315-0-7310-5730-7210-000-00000		13.00
	14.			01-0000-0-7310-0000-7210-000-00000	13.00	
	15.			01-3410-0-1900-5010-3900-000-00000		1.00
	16.			01-3410-0-3101-5010-3900-000-00000	1,350.00	
	17.			01-3410-0-7310-5011-7210-000-00000		1,349.00
	18.			01-0000-0-7310-0000-7210-000-00000	1,349.00	
	19.			01-4124-0-2300-4900-2700-000-00000		1,525.00
	20.			01-6010-0-7310-4900-7210-000-00000		8,845.00
	21.			01-0000-0-7310-0000-7210-000-00000	8,845.00	
	22.			01-6383-0-2400-8600-2100-000-00000		1.00
	23.			01-6500-0-2100-5760-1110-000-00000		121,700.00
	24.			01-6500-0-3202-5760-1110-000-00000		11,725.00
	25.			01-6500-0-7310-5001-7210-000-00000		4,670.00

CONTINUED

Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 260193 To 260203
Date entered from: 00/00/0000 To 99/99/9999
Approved and Unapproved Transactions

Number	Date	Date Entered	Description	FD RESC Y OBJT GOAL FUNC SCH LOCAL	Debit	Credit
260196	CONTINUED					
	26.			01-0000-0-7310-0000-7210-000-00000	4,670.00	
	27.			01-6510-0-1100-5710-1110-000-00000		531.00
	28.			01-6510-0-5900-5710-1110-000-00000		185.00
	29.			01-6546-0-3202-5760-3128-000-00000		10,860.00
	30.			01-6546-0-5711-5760-3110-000-00000		2,035.00
	31.			01-0001-0-5711-0000-7601-000-00000	2,035.00	
	32.			01-6546-0-7310-5760-7210-000-00000		2,145.00
	33.			01-0000-0-7310-0000-7210-000-00000	2,145.00	
	34.			01-6680-0-5200-8620-2100-000-00000		335.00
	35.			01-6685-0-4300-8620-2100-000-00000		125.00
	36.			01-6685-0-5200-8620-2100-000-00000		140.00
	37.			01-6691-0-2900-8620-3140-000-00000		391.00
	38.			01-6691-0-5800-8620-2100-000-00000		205.00
	39.			01-6691-0-7310-8620-7210-000-00000		230.00
	40.			01-0000-0-7310-0000-7210-000-00000	230.00	
	41.			01-6770-4-4300-0001-1000-000-00000		20.00
	42.			01-7366-0-4498-8600-3110-000-00000		490.00
	43.			01-7415-0-1100-5760-1110-000-00000		405.00
	44.			01-7415-0-3302-5760-1110-000-00000		390.00
	45.			01-7810-6-1200-8611-3110-000-00000		1.00
	46.			01-9025-0-5898-8600-7300-000-93400		3,220.00
	47.			01-9074-0-1300-8610-2100-000-00000		220.00
	48.			01-9078-0-4300-8600-3140-000-00000		1,515.00
	49.			01-9150-0-4325-4900-2700-000-00000		26.00
	50.			01-9150-0-5200-4900-2700-000-00000		60.00
	51.			01-9155-0-1900-8682-2100-000-00000		1,851.00
	52.			01-9155-0-2900-8682-2100-000-00000		483.00
	53.			01-9155-0-3101-8682-2100-000-00000		655.00
	54.			01-9667-0-2900-8611-2100-000-00000		175.00
	55.			01-9667-0-3302-8611-2100-000-00000		20.00
	56.			01-9668-0-2900-8611-2100-000-00000		500.00
	57.			01-9668-0-3302-8611-2100-000-00000		56.00
	58.			01-9668-0-5800-8611-2100-000-00000		2,775.00
	59.			01-9711-0-2900-8600-2100-000-00000		1,730.00
	60.			01-9713-0-5100-8600-2100-000-93600		76,331.00
	61.			01-9713-0-7310-8600-7210-000-00000		10,000.00
	62.			01-0000-0-7310-0000-7210-000-00000	10,000.00	
	63.			01-9715-0-5800-8600-3110-000-93300		12,605.00
				TOTAL:	64,255.80*	542,937.80*
260197	06/30/2026	09/02/2026	25/26 EOY EXP BUDGET CLEANUP Entered by: AZED Approved: 09/02/2026 AZED			
	1.			12-5055-0-2900-8500-2495-000-00000		1.00
	2.			12-5210-6-7350-0001-7210-000-00000		27,601.00

CONTINUED

Date last used from: 00/00/0000 To 99/99/9999
Transaction Number from: 260193 To 260203
Date entered from: 00/00/0000 To 99/99/9999
Approved and Unapproved Transactions

Number	Date	Date Entered	Description	FD RESC Y OBJT GOAL FUNC SCH LOCAL	Debit	Credit
260197	CONTINUED					
	3.			01-0000-0-7350-0000-7210-000-00000	27,601.00	
	4.			12-6057-0-1200-8500-2490-000-00000		161.00
	5.			12-6057-0-2900-8500-2490-000-00000		85.00
	6.			12-6105-0-1100-0001-1000-000-00000		915.00
	7.			12-6105-0-2900-0001-1000-000-00000		3,660.00
	8.			12-6127-0-2400-0001-2490-000-00000		1.00
	9.			12-7810-0-5800-8500-2490-000-00000		9,240.00
	10.			12-9639-0-5200-0001-1000-000-00000		40.00
				TOTAL:	27,601.00*	41,704.00*
260198	06/30/2026	09/02/2026	25/26 EOY EXP BUDGET CLEANUP Entered by: AZED	Approved: 09/02/2026 AZED		
	1.			13-5310-0-7350-0000-7210-000-00000		6,790.00
	2.			01-0000-0-7350-0000-7210-000-00000	6,790.00	
				TOTAL:	6,790.00*	6,790.00*
260199	06/30/2026	09/02/2026	25/26 EOY EXP BUDGET CLEANUP Entered by: AZED	Approved: 09/02/2026 AZED		
	1.			63-0000-0-1900-0000-6000-000-00000		75.00
	2.			63-0000-0-4300-0000-6000-000-00000		47.00
				TOTAL:	0.00*	122.00*
260200	06/30/2026	09/02/2026	25/26 EOY EXP BUDGET CLEANUP Entered by: AZED	Approved: 09/02/2026 AZED		
	1.			73-0000-0-5300-0000-2700-000-00000		106,400.00
				TOTAL:	0.00*	106,400.00*
260201	06/30/2026	09/02/2026	25/26 EOY EXP BIDGET CLEANUP Entered by: AZED	Approved: 09/02/2026 AZED		
	1.			01-0001-0-5600-0000-7601-000-00000		650.00
	2.			01-3410-0-3101-5010-3900-000-00000		4.90
				TOTAL:	0.00*	654.90*
260202	06/30/2026	09/03/2026	25/26 EOY EXP BUDGET CLEANUP Entered by: AZED	Approved: 09/03/2026 AZED		
	1.			01-0000-0-7619-0000-9300-000-00000	565,910.01	
	2.			01-0000-0-7299-0000-9200-000-00000		565,910.01
				TOTAL:	565,910.01*	565,910.01*
260203	06/30/2026	09/03/2026	25/26 EOY EXPS BUDGET CLEANUP Entered by: AZED	Approved: 09/03/2026 AZED		
	1.			01-7690-0-3101-8600-2100-000-00000		5,613.00
	2.			11-7690-0-3101-4110-3900-000-00000		55.00
	3.			12-7690-0-3101-8500-2490-000-00000		954.00
	4.			63-7690-0-3101-0000-6000-000-00000		134.00
				TOTAL:	0.00*	6,756.00*
				DISTRICT TOTAL	690,980.03**	1,273,364.20**
				GRAND TOTAL	690,980.03***	1,273,364.20**

CSBA Sample Policies for COEs
CSBA Policy Management Console

County Board Policy 5145.2: Freedom Of Speech/Expression

Status: ADOPTED

Original Adopted Date: 0302/01/1993 | **Last Revised Date:** 11/01/20072026 | **Last Reviewed Date:** 1102/01/20072026

INSTRUCTIONS FOR USE: THE FOLLOWING DOCUMENT WAS DRAFTED FOR USE BY SCHOOL DISTRICTS. THIS DOCUMENT MAY OR MAY NOT INCLUDE GLOBAL CHANGES FOR THE CONVENIENCE OF COUNTY OFFICES OF EDUCATION WISHING TO USE THESE POLICIES (e.g., CHANGING "SCHOOL DISTRICT" TO "COUNTY OFFICE OF EDUCATION" AND "SCHOOL BOARD" TO "COUNTY SCHOOL BOARD", "SUPERINTENDENT" TO "COUNTY SUPERINTENDENT", ETC.). ALSO, THE DOCUMENT HAS NOT BEEN REVISED TO REFLECT UNIQUE ROLES OF THE COUNTY BOARD OF EDUCATION, THE COUNTY SUPERINTENDENT AND THEIR SHARED RESPONSIBILITY FOR GOVERNANCE OF THE COUNTY OFFICE OF EDUCATION. COUNTY OFFICES OF EDUCATION SHOULD CAREFULLY REVIEW AND REVISE THIS DOCUMENT AS APPROPRIATE FOR THEIR PARTICULAR USE. THERE ARE VARIOUS DOCUMENT TYPE DESIGNATIONS AVAILABLE FOR COUNTY OFFICES OF EDUCATION FOR THEIR SPECIFIC USE (e.g., BOARD POLICY, SUPERINTENDENT POLICY, REGULATION, EXHIBIT, ETC.). DOCUMENT TYPES MAY BE CHANGED TO REFLECT LOCAL PRACTICE PRIOR TO ADOPTION.

CSBA NOTE: The First Amendment of the U.S. Constitution and Article 1, Section 2 of the California Constitution guarantee freedom of speech and of the press. Court cases and California law have addressed the application of these principles in a school setting and have established parameters for student expression. The following policy addresses rights and limitations related to student expression in a variety of forms, including off-campus as well as on-campus student expression.

CSBA NOTE: Education Code 48907 **mandates** that a county board of education establish a "written publications code" related to students' rights to freedom of speech and of the press. This code is required to include reasonable provisions for the time, place, and manner in which free expression may take place within the jurisdiction of the county office of education (COE). For further language implementing this mandate, see the accompanying administrative regulation.

The First Amendment of the U.S. Constitution and Article 1, Section 2 of the California Constitution guarantee freedom of speech and of the press. Additionally, Education Code 48907 and 48950 provide even greater protection for student expression and official student publications. In addition, COEs are required to maintain a safe environment for students; protect students from certain types of expression, such as speech that is discriminatory, harassing, intimidating, and bullying; and prohibit expression that is obscene, libelous, or slanderous. However, the legal landscape in this area is complex and uncertain.

One of the biggest areas of uncertainty involves student expression that may be considered as offensive or harmful, or that may lead to substantial disruption. In *Dariano v. Morgan Hill Unified School District*, the Ninth Circuit Court of Appeals upheld the district's decision to direct students to

remove clothing bearing the American flag on Cinco de Mayo out of concern that it could lead to a substantial disruption to district activities due to the history of racial tension and threats of violence at the school. However, in *Chandler v. McMinnville School District*, the Ninth Circuit held that the district could not prohibit students from wearing buttons or stickers containing slogans like "I'm not listening scab" and "Do scabs bleed?" during a lawful teachers' strike as it was protected speech.

Additionally, the age of students exposed to the speech is relevant to a court's analysis. In both *Hazelwood School District v. Kuhlmeier* and *Bethel School District v. Fraser*, the U.S. Supreme Court found that the content of the speech at issue was inappropriate based on the age range of students in the school and could be prohibited based on "legitimate pedagogical concerns."

Given such complexity and uncertainty, it is recommended that county boards consult CSBA's District and County Office of Education Legal Services or other legal counsel when adopting and implementing rules related to student freedom of speech/expression.

~~The Governing~~The County Board of Education believes that free inquiry and exchange of ideas are essential parts of a democratic education. The County 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 County 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.

~~On-Campus Expression~~

~~CSBA NOTE: Education Code 48907 mandates districts to establish a written "publications code" related to students' rights to freedom of speech and of the press. These written rules and regulations must include reasonable provisions for the time, place, and manner in which free expression may take place within the district's jurisdiction. See the accompanying administrative regulation for further language implementing this mandate. It is recommended that districts consult legal counsel when adopting and implementing policy related to freedom of speech/expression.~~

CSBA NOTE: Pursuant to Education Code 48907, students generally have the right to exercise freedom of speech and of the press including, but not limited to, the use of bulletin boards; the distribution of printed materials or petitions; the wearing of buttons, badges, and other insignia; and the right of expression in official school publications. While Education Code 48907 does not explicitly list official COE or school websites or social media accounts identified and made available for such purposes, it is likely that a current interpretation of Education Code 48907 would include them. The following paragraph incorporates this interpretation but should be modified to reflect local practice.
Additionally, pursuant to the federal Equal Access Act (20 USC 4071-4074), if a COE creates a limited open forum that allows student groups to use school media to publicize meetings, it is required to provide equal access to all student groups.

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 county office of education (COE) 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)

~~Student~~Students' freedom of expression ~~on district or school Internet web sites and online media~~ shall ~~generally~~ be ~~afforded the same protections~~restricted only as ~~in print media.~~established by this County 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:

~~CSBA NOTE: Numerous court decisions have found that the First Amendment rights of public school students are not necessarily the same as the rights of adults in other settings and must be applied in light of the special circumstances of the school environment. In Hazelwood School District v. Kuhlmeier, the U.S. Supreme Court ruled that when a school has not, by policy or practice, opened up a school-sponsored activity for unrestricted use by students, the school may limit student expression as long as its decision is reasonably related to "legitimate pedagogical concerns." In California, Education Code 48907 grants students broader rights of freedom of press and provides that student content can be restrained only when it is obscene, libelous or slanderous, or incites students to commit unlawful acts, violate school rules, or substantially disrupt school operations.~~

~~Students' freedom of expression shall be limited only as allowed by Education Code 48907, 48950, and other applicable state and federal laws.~~

~~Students are prohibited from making any expressions or distributing or posting any materials that are obscene, libelous, or slanderous. Students also are prohibited from making any expressions that so incites students as to create a clear and present danger of the commission of unlawful acts on school premises, the violation of school rules, or substantial disruption of the school's orderly operation. (Education Code 48907)~~

~~CSBA NOTE: The U.S. Supreme Court has held that "fighting words," which by their very utterance can cause an immediate breach of the peace, are not constitutionally protected.~~

1. Are obscene, libelous, or slanderous

2. Are discriminatory, harassing, intimidating, or bullying

3. Are likely to immediately incite action on COE property or during COE-sponsored programs or activities that is unlawful or that violates County Board policies, administrative regulations, or other COE or school rules

4. Substantially disrupt the orderly operation of the COE

~~The~~Additionally, the use of "fighting words" or epithets is prohibited ~~in those instances~~ where ~~the speech is~~ they are abusive and insulting, rather than ~~a communication of ideas, and the speech is used in an abusive manner in a situation that presents~~ merely offensive or provocative, and they are likely to create an actual danger that ~~it~~ will cause a breach of the peace.

~~CSBA NOTE: Education Code 48907 and 48950 specify that an employee may not be dismissed, suspended, disciplined, reassigned, transferred, or otherwise retaliated solely for action to protect a student's free speech and press rights. See AR 4118 - Dismissal/Suspension/Disciplinary Action.~~

~~School officials shall not engage in prior restraint of material~~Material prepared for official school publications shall not be prohibited or prevented from being distributed, or otherwise censored, except insofar as the content of the material violates ~~the law.~~this County Board policy and the accompanying administrative regulation. (Education Code 48907)

~~CSBA NOTE: The following paragraph is for use by districts that maintain one or more high schools. Education Code 48950 provides that no district maintaining high schools shall make or enforce any rule subjecting a high school student to disciplinary sanctions solely on the basis of speech or other communication that would be constitutionally protected if engaged in outside of campus. Students enrolled in a school that makes or enforces such a rule may take civil action for injunctive and declaratory relief.~~

~~The Superintendent or designee shall not discipline any high school student solely on the basis of speech or other communication that would be constitutionally protected when engaged in outside of school, but may impose discipline for harassment, threats, or intimidation unless constitutionally protected. (Education Code 48950)~~

~~Off-Campus~~ Expression

CSBA NOTE: Courts have ~~generally found that schools may impose discipline for~~emphasized that, although a COE's interest in regulating off-campus ~~conduct that~~student expression is less than for on-campus student expression, it may still regulate off-campus student expression if it poses a threat to the safety of other students, staff, or school property or disrupts the educational program, provided that the ~~district~~COE is able to document the impact or disruption that the conduct had, or could be expected to have~~, on campus. In addition~~. With respect to the type and level of discipline, courts have analyzed the reasonableness of the ~~district's~~COE's policy and whether the disciplinary action taken by the ~~district~~COE was in proportion to the student's misbehavior. ~~See also BP 5131 - Conduct.~~

~~In~~ In *Mahanoy Area School District v. B.L.*, the U.S. Supreme Court held that a student's profane social media post critical of the student's school that was posted off campus and outside of school hours was protected speech because it was not likely to cause "substantial disruption" to school activities. However, in *Lavine v. Blaine School District*, the Ninth Circuit ~~U.S.~~ Court of Appeals ~~applied Tinker v. Des Moines School District to conclude~~concluded that a ~~school~~ district ~~in Washington~~ was justified in expelling a student whose off-campus poetry, when considered in the totality of other relevant factors, indicated ~~he might pose a danger to himself or others. Similar standards have been applied with regard to students' off-campus Internet web sites. The federal courts in Beussink v. Woodland R-IV School District and Emmett v. Kirkland School District No. 415 confirmed that student off-campus Internet speech merits First Amendment protection and that disliking the content of a student's speech critical of the schools and staff is not an acceptable justification for limiting student speech.~~

~~Since this area of law is unclear and constantly evolving, it is strongly recommended that districts consult with legal counsel when developing policy and prior to applying discipline for off-campus speech~~the student might pose a danger to self or others. Similarly, in *Chen v. Albany Unified School District*, the Ninth Circuit ruled in favor of the school district when it imposed discipline on a

student for off-campus speech that led to harassment and severe bullying of other students on campus.

~~A~~Off-campus student ~~shall be~~ expression, such as electronic expression via a personal device or online expression via a personal social media account, may subject a student to discipline ~~for off-campus expression, including expression on off-campus Internet web sites,~~ when such expression poses a threat to the safety of other COE students, staff, or ~~school~~ property, or does or is likely to substantially ~~disrupts~~disrupt the COE's educational program. ~~The Superintendent or designee shall document~~ As necessary, the actual or expected impact of the expression ~~had or could be expected to have on~~shall be documented.

Student expression that violates this County Board policy or the ~~school program.~~ accompanying administrative regulation may be subject to discipline.

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Policy Reference Disclaimer:
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State	**Description**
CA Constitution Article 1, Section 2	Freedom of speech and expression
Ed. Code 234-234.5	Safe Place to Learn Act
Ed. Code 48205	Excused absences
Ed. Code 48907	Exercise of free expression; time, place, and manner rules and regulations
Ed. Code 48950	Speech and other communication
Ed. Code 51520	Prohibited solicitations on school premises
Federal	**Description**
20 USC 4071-4074	Equal Access Act
U.S. Constitution, First Amendment	Free exercise, free speech, and establishment clauses
Management Resources	**Description**
Court Decision	Beussink v. Woodland R-IV School District (1998) 30 F.Supp. 2d 1175
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Court Decision	Smith v. Novato Unified School District (2007) 150 Cal.App.4th 1439
Court Decision	Hazelwood School District v. Kuhlmeier (1988) 108 S. Ct. 562
Court Decision	Tinker v. Des Moines Independent Community School District (1969) 393 U.S. 503
Court Decision	Bethel School District No. 403 v. Fraser (1986) 478 U.S. 675
Website	CSBA District and County Office of Education Legal Services
Website	California Department of Education
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Cross References

Code	**Description**
~~1325~~	~~Advertising And~~
1114	~~Promotion~~District-Sponsored Social Media

~~4118~~	~~Dismissal/Suspension/Disciplinary Action~~District-Sponsored Social Media
1114	
~~4118~~	~~Dismissal/Suspension/Disciplinary Action~~
1313	Civility
5113	Absences and Excuses
5113	Absences and Excuses
5131.2	Bullying
5131.2	Bullying
5145.3	Nondiscrimination/Harassment
5145.3	Nondiscrimination/Harassment
5145.7	Sexual Harassment
5145.7	Sexual Harassment
5145.9	Hate-Motivated Behavior
6141.2	Recognition Of Religious Beliefs And Customs
6141.2	Recognition Of Religious Beliefs And Customs

County Office Regulation 5145.2: Freedom Of Speech/Expression

Status: ADOPTED

Original Adopted Date: ~~11~~2/01/~~2001~~ | **~~Last Revised Date:~~** ~~11/01/2007~~2026 | **Last Reviewed Date:** ~~11~~02/01/~~2007~~2026

~~INSTRUCTIONS FOR USE: THE FOLLOWING DOCUMENT WAS DRAFTED FOR USE BY SCHOOL DISTRICTS. THIS DOCUMENT MAY OR MAY NOT INCLUDE GLOBAL CHANGES FOR THE CONVENIENCE OF COUNTY OFFICES OF EDUCATION WISHING TO USE THESE POLICIES (e.g., CHANGING "SCHOOL DISTRICT" TO "COUNTY OFFICE OF EDUCATION" AND "SCHOOL BOARD" TO "COUNTY SCHOOL BOARD", "SUPERINTENDENT" TO "COUNTY SUPERINTENDENT", ETC.). ALSO, THE DOCUMENT HAS NOT BEEN REVISED TO REFLECT UNIQUE ROLES OF THE COUNTY BOARD OF EDUCATION, THE COUNTY SUPERINTENDENT AND THEIR SHARED RESPONSIBILITY FOR GOVERNANCE OF THE COUNTY OFFICE OF EDUCATION. COUNTY OFFICES OF EDUCATION SHOULD CAREFULLY REVIEW AND REVISE THIS DOCUMENT AS APPROPRIATE FOR THEIR PARTICULAR USE. THERE ARE VARIOUS DOCUMENT TYPE DESIGNATIONS AVAILABLE FOR COUNTY OFFICES OF EDUCATION FOR THEIR SPECIFIC USE (e.g., BOARD POLICY, SUPERINTENDENT POLICY, REGULATION, EXHIBIT, ETC.). DOCUMENT TYPES MAY BE CHANGED TO REFLECT LOCAL PRACTICE PRIOR TO ADOPTION.~~

~~CSBA NOTE: The following administrative regulation should be revised to reflect district practice. It is recommended that districts consult legal counsel when establishing restrictions, including "time, place, and manner" provisions, related to students' rights to free speech/expression.~~

~~School-Sponsored~~ Publications

~~CSBA NOTE: Education Code 48907 mandates districts to establish a written "publications code" related to students' rights to freedom of speech and of the press in official school publications. These written rules and regulations must include reasonable provisions for the time, place, and manner in which free expression may take place within the district's jurisdiction.~~

~~Education Code 48907 provides greater protection to students' free speech rights than provided by U.S. Supreme Court and other federal court decisions and authorizes school officials to limit student speech only in the specific circumstances listed below, including when the speech is likely to cause a disruption. In Smith v. Novato Unified School District, the court held that a district could not prohibit speech just because the speech "presents controversial ideas and opponents of the speech are likely to cause disruption." In order for the speech to be prohibited, the speech must incite a disruption. Thus, the court looked for evidence that the student intended to cause substantial disruption, such as direct provocation or racial epithets, rather than evidence that the anticipated or perceived reaction of the audience would cause a disruption.~~

~~Students shall have the right to exercise freedom of speech and of the press in official school publications, except for expression that is obscene, libelous, slanderous, or so incites students as to create a clear and present danger of the commission of unlawful acts on school premises,~~

the violation of lawful school regulations, or the substantial disruption of the orderly operation of the school. (Education Code 48907)

Official school publications includes material produced by students in journalism, newspaper, yearbook, or writing classes and distributed to the student body either for a fee or free. (Education Code 48907)

Each principal shall develop a school publications code outlining the responsibility of student journalists, editors, and publication advisors.

CSBA NOTE: When analyzing whether student speech should be permitted, the principal should determine if specific evidence exists that shows how the speech violates Education Code 48907 (obscene, libelous, incites a disturbance). This specific evidence should be provided to the student and documented in case the student decides to appeal the principal's decision to the Superintendent or designee. Education Code 48907 provides that school officials have the burden of showing justification, without undue delay, prior to any limitation of student expression.

All student submissions shall be held to professional standards of English and journalism. (Education Code 48907)

If the principal considers material submitted for publication to violate Education Code 48907, he/she shall notify the student, without undue delay, and give specific reasons why the submitted material may not be published. Absent extraordinary circumstances, such notice should be given in sufficient time to allow the student time to either modify the material or to seek review of the principal's determination from the Superintendent or designee. Prior to any restriction of student speech, school officials shall consider any feasible alternative options to restricting the speech.

CSBA NOTE: The following optional paragraph authorizes the principal to include a disclaimer disassociating the district from the publication. Such disclaimers should be used with caution and only after careful analysis.

To the extent that the principal or designee believes that the school and district should be disassociated from a particular idea or opinion, the principal may require student articles to include disclaimers.

Distribution of Printed Materials and Petitions by Students

CSBA NOTE: Pursuant to the federal Equal Access Act (20 USC 4071-4074), if a secondary district with a limited open forum allows student groups to use school media to publicize meetings, it must provide equal access to all student groups. See BP/AR 6145.5 - Student Organizations and Equal Access for language implementing this requirement.

The principal or designee may provide bulletin boards on which students and student organizations may post materials of general interest. Students also may post or distribute handbills, leaflets, and other printed material, whether produced within or outside of the school.

~~Students may collect signatures on petitions concerning school or nonschool issues.~~

~~CSBA NOTE: Districts might consider requiring students to include a disclaimer on all materials to be distributed. For example, a disclaimer might state that "this event is not school-sponsored or approved" or that "opinions are not necessarily those of the school district or school personnel." Districts wishing to include disclaimer language should consult legal counsel as appropriate.~~

~~Education Code 48907 allows districts to regulate the "time, place, and manner" of student speech. The following paragraph provides "time, place, and manner" restrictions and should be modified to reflect district practice.~~

~~Printed materials or petitions may be distributed only:~~

1. ~~Before or after school or during lunch time~~

2. ~~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 printed matter or to sign a petition. No funds shall be collected for any material distributed.~~

~~**Clothing, Buttons, and Badges**~~

~~CSBA NOTE: A school district's ability to regulate "hate speech," such as clothing with derogatory or demeaning messages, is unclear. While the 9th Circuit court held in Harper v. Poway Unified School District that a school could prohibit a student from wearing a T-shirt with an anti-homosexual message, the U.S. Supreme Court vacated that decision and thus its analysis cannot be relied upon and is not included in the section below. Because the status of the law is unclear, districts should consult with legal counsel as appropriate.~~

~~Buttons, badges, armbands, and clothing bearing slogans or sayings may be worn unless their message falls into the categories prohibited by law and Board policy. No employee shall interfere with this practice on the grounds that the message may be controversial or unpopular with students or faculty.~~

CSBA NOTE: Education Code 48907 **mandates** that a county board of education establish a "written publications code" related to students' rights to freedom of speech and of the press. This code is required to include reasonable provisions for the time, place, and manner in which free expression may take place within the jurisdiction of the county office of education (COE). For further language implementing this mandate, see "Time, Place, and Manner Restrictions for Student Expression" below.

The First Amendment of the U.S. Constitution and Article 1, Section 2 of the California Constitution guarantee freedom of speech and of the press. Additionally, Education Code 48907 and 48950 provide even greater protection for student expression and official student publications. In addition, COEs are required to maintain a safe environment for students; protect students from certain types

of expression, such as speech that is discriminatory, harassing, intimidating, and bullying; and prohibit expression that is obscene, libelous, or slanderous. However, the legal landscape in this area is complex and uncertain.

One of the biggest areas of uncertainty involves student expression that may be considered as offensive or harmful, or that may lead to substantial disruption. In *Dariano v. Morgan Hill Unified School District*, the Ninth Circuit Court of Appeals upheld the district's decision to direct students to remove clothing bearing the American flag on Cinco de Mayo out of concern that it could lead to a substantial disruption to district activities due to the history of racial tension and threats of violence at the school. However, in *Chandler v. McMinnville School District*, the Ninth Circuit held that the district could not prohibit students from wearing buttons or stickers containing slogans like "I'm not listening scab" and "Do scabs bleed?" during a lawful teachers' strike as it was protected speech.

Additionally, the age of students exposed to the speech is relevant to a court's analysis. In both *Hazelwood School District v. Kuhlmeier* and *Bethel School District v. Fraser*, the U.S. Supreme Court found that the content of the speech at issue was inappropriate based on the age range of students in the school and could be prohibited based on "legitimate pedagogical concerns."

Given such complexity and uncertainty, it is recommended that county boards consult CSBA's District and County Office of Education Legal Services or other legal counsel when adopting and implementing rules related to student freedom of speech/expression.

Time, Place, and Manner Restrictions for Student Expression

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 shall be annually identified. 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 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.

CSBA NOTE: COEs may consider requiring students to include a disclaimer on all materials to be distributed. For example, a disclaimer might state that "this event is not school-sponsored or approved" or that "opinions are not necessarily those of the school." The following optional paragraph should be modified to reflect local practice.

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 county office of education (COE).

CSBA NOTE: Pursuant to Education Code 48907, students generally have the right to exercise freedom of speech including, but not limited to, the wearing of buttons, badges, and other insignia. However, this right is constrained as described in the accompanying County Board policy. Such constraints include prohibiting student expression that is obscene, libelous, or slanderous; is discriminatory, harassing, intimidating, or bullying; is likely to immediately incite action on COE property or during COE-sponsored programs or activities that is unlawful, that violates County Board policies, administrative regulations, or other COE or school rules; or is likely to cause or actually causes substantial disruption to the orderly operation of the COE.

It is recommended that county boards with questions regarding the permissibility of buttons, badges, armbands, and clothing bearing slogans or sayings consult CSBA's District and County Office of Education Legal Services or other legal counsel.

Permissible buttons, badges, armbands, and clothing bearing slogans or sayings may be worn at all times. There shall be no interference 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

CSBA NOTE: While the definition of "official school publications" in Education Code 48907 does not include materials produced by student clubs or organizations, student newspapers or other student publications, the definition of "official school publications" below, which should be modified to reflect local practice, has been expanded to include such materials to more accurately reflect current practice.

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 school 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.

CSBA NOTE: Pursuant to Education Code 48907, official student publications shall be held to "professional standards of English and journalism." As not all official student publications may be written in English, the following paragraph, which should be modified to reflect local practice, provides that official student publications are required to be held to "professional standards of language and journalism."

All official student publications shall be held to professional standards of language and journalism. (Education Code 48907)

CSBA NOTE: Pursuant to Education Code 48907, staff are required to show justification for any limitation of material in an official student publication and are required to do so without undue

delay. Additionally, an informal appeals process may be created by which an official student publication may appeal such a limit. The following paragraph follows this approach and should be revised to reflect local practice.

If it is determined that material intended for inclusion in an official student publication violates the accompanying County Board policy or this regulation, any feasible alternative options to limiting the material shall be first considered. If no other option is feasible, the official student publication, via the student editor-in-chief or similar position, and the student authors of the material shall be notified without undue delay and shall be provided 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 appeal the determination.

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 COE.

Student Participation in Civic or Political Events

CSBA NOTE: Pursuant to Education Code 48205, a middle or high school student is permitted one excused absence per school year due to participation in a civic or political event. Additionally, Education Code 48205 authorizes a school administrator to grant additional excused absences. Such discretion should be used with caution to avoid allegations of viewpoint discrimination. The following paragraph does not provide discretion and should be modified to reflect local practice.

Upon providing advanced notice and in accordance with County 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)

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CA Constitution Article 1, Section 2	Freedom of speech and expression
Ed. Code 234-234.5	Safe Place to Learn Act
Ed. Code 48205	Excused absences
Ed. Code 48907	Exercise of free expression; time, place, and manner rules and regulations
Ed. Code 48950	Speech and other communication

Ed. Code 51520	Prohibited solicitations on school premises

Federal	**Description**
20 USC 4071-4074	Equal Access Act
U.S. Constitution, First Amendment	Free exercise, free speech, and establishment clauses

Management Resources	**Description**
Court Decision	Beussink v. Woodland R-IV School District (1998) 30 F.Supp. 2d 1175
Court Decision	Bright v. Los Angeles Unified School District (1976) 18 Cal.3d 350
Court Decision	Chandler v. McMinnville School~~,~~ District (1992) 978 F. 2d 524
Court Decision	Dariano v. Morgan Hill Unified School District (2014) 767 F.3d 764
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Court Decision	Lovell v. Poway Unified School District (1996) 90 F.3d 367
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Website	CSBA District and County Office of Education Legal Services
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Cross References

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5145.7	Sexual Harassment
5145.9	Hate-Motivated Behavior
6141.2	Recognition Of Religious Beliefs And Customs
6141.2	Recognition Of Religious Beliefs And Customs

County Board Policy 6146.1: High School Graduation Requirements

Status: ADOPTED

Original Adopted Date: ~~12~~02/01/~~2017~~ | **~~Last Revised Date:~~** ~~12/15/2023~~2026 | **Last Reviewed Date:** ~~12/15/2023~~02/01/2026

~~INSTRUCTIONS FOR USE: THE FOLLOWING DOCUMENT WAS DRAFTED FOR USE BY SCHOOL DISTRICTS. THIS DOCUMENT MAY OR MAY NOT INCLUDE GLOBAL CHANGES FOR THE CONVENIENCE OF COUNTY OFFICES OF EDUCATION WISHING TO USE THESE POLICIES (e.g., CHANGING "SCHOOL DISTRICT" TO "COUNTY OFFICE OF EDUCATION" AND "SCHOOL BOARD" TO "COUNTY SCHOOL BOARD", "SUPERINTENDENT" TO "COUNTY SUPERINTENDENT", ETC.). ALSO, THE DOCUMENT HAS NOT BEEN REVISED TO REFLECT UNIQUE ROLES OF THE COUNTY BOARD OF EDUCATION, THE COUNTY SUPERINTENDENT AND THEIR SHARED RESPONSIBILITY FOR GOVERNANCE OF THE COUNTY OFFICE OF EDUCATION. COUNTY OFFICES OF EDUCATION SHOULD CAREFULLY REVIEW AND REVISE THIS DOCUMENT AS APPROPRIATE FOR THEIR PARTICULAR USE. THERE ARE VARIOUS DOCUMENT TYPE DESIGNATIONS AVAILABLE FOR COUNTY OFFICES OF EDUCATION FOR THEIR SPECIFIC USE (e.g., BOARD POLICY, SUPERINTENDENT POLICY, REGULATION, EXHIBIT, ETC.). DOCUMENT TYPES MAY BE CHANGED TO REFLECT LOCAL PRACTICE PRIOR TO ADOPTION.~~

CSBA NOTE: The following optional policy is for use by ~~districts~~county offices of education (COE) that maintain grades 9-12.

The ~~Governing~~County Board of Education desires to prepare all students to successfully complete the high school course of study and obtain a diploma that represents their educational achievement and increases their opportunities for postsecondary education and employment.

~~District~~County office of education (COE) students shall complete graduation course requirements as specified in Education Code 51225.3. ~~Unless~~Additionally, unless exempted as provided in "Exemptions from ~~District~~COE-Adopted Graduation Requirements~~,~~" ~~district~~" below or in Education Code 51225.1, COE students shall also complete other course requirements adopted by the County Board. Students who are exempted from ~~district~~County Board-adopted graduation requirements shall be eligible to participate in any graduation ceremony and school activity related to graduation in which other students are eligible to participate.

Course Requirements

CSBA NOTE: Education Code 51225.3 specifies the courses that a student is required to complete in order to graduate from high school as listed in Items #1-~~7~~8 below.

Pursuant to Education Code 66204, each ~~district~~COE that maintains a high school is required to

develop a process for submitting courses to the University of California (UC) to review and certify that they align with the "A-G" course requirements for college admission.

To obtain a high school diploma, students shall complete the following courses in grades 9-12, with each course being one year unless otherwise specified:

1. Three courses in English (Education Code 51225.3)

2. Two courses in mathematics (Education Code 51225.3)

   Students shall complete at least one mathematics course that meets the state academic content standards for Algebra I or Mathematics I. Students may complete such coursework prior to grade 9 provided that they also complete two mathematics courses in grades 9-12. (Education Code 51224.5)

CSBA NOTE: The following paragraph is for ~~districts~~COEs that require more than two mathematics courses for high school graduation. Pursuant to Education Code 51225.3 and 51225.35, a ~~district~~COE that requires more than two courses in mathematics may award up to one mathematics course credit for an approved computer science course. Any such course ~~must~~is required to have been approved by UC as a "category C" (mathematics) course in the university's "A-G" course admission criteria~~; see BP 6143 - Courses of Study~~.

   Successful completion of an approved computer science course that is classified as a "category C" course based on the University of California (UC) and California State University (CSU) "A-G" admission requirements shall be counted toward the satisfaction of additional graduation requirements in mathematics. (Education Code 51225.3, 51225.35)

3. Two courses in science, including biological and physical sciences (Education Code 51225.3)

4. Three courses in social studies, including United States (U.S.) history and geography; world history, culture, and geography; a one-semester course in American government and civics; and a one-semester course in economics (Education Code 51225.3)

CSBA NOTE: Pursuant to Education Code 51225.3, ~~as amended by AB 185 (Ch. 571, Statutes of 2022),~~ the option to authorize the completion of a course in career technical education (CTE) in lieu of the visual or performing arts or world language course requirement for high school graduation, ~~which authority was deleted by AB 101 (Ch. 661, Statutes of 2021), has been restored until July 1, 2028~~has been extended indefinitely.

5. One course in visual or performing arts, world language, or career technical education (CTE~~).~~)

   For purposes of this requirement, a course in American Sign Language shall be deemed a course in world language . (Education Code 51225.3)

To be counted towards meeting graduation requirements, a CTE course shall be aligned to the CTE model curriculum standards and framework adopted by the State Board of Education. (Education Code 51225.3)

CSBA NOTE: Pursuant to Education Code 51222, if the COE maintains any of grades 6-12 the County Board of Education may adopt a policy providing for an alternate term schedule for physical education courses, which shall be deemed to satisfy the requirements of a course in physical education for purposes of obtaining a high school diploma.

6. Two courses in physical education, unless the student has been otherwise exempted pursuant to other sections of the Education Code (Education Code 51225.3)

CSBA NOTE: ~~Pursuant~~Subject to ~~Education~~funding in the annual Budget Act or other statute, pursuant to Education Code 51225.3, ~~beginning with the 2025-26 school year,~~ the ~~district~~COE is required to offer students in grades 9 ~~to~~ -12 a one-semester course in ethnic studies and beginning with the 2029-30 school year, a student is required to complete a one-semester course in ethnic studies, as specified, in order to graduate from high school. At its discretion, a ~~district~~COE may require a full-year course. ~~Districts~~COEs that require a full-year course should revise Item #7 accordingly.

Item #7 is conditional upon the Legislature appropriating funding for ethnic studies courses. If funding is appropriated, COEs will be required to offer a one-semester ethnic studies course, as specified.

7. Beginning with the 2029-30 school year, a one-semester course in ethnic studies (Education Code 51225.3)

CSBA NOTE: Pursuant to Education Code 51225.3, the COE is required, commencing in the 2027-28 school year, to offer a one semester course in personal finance. Additionally, Education Code 51225.3, authorizes COEs to exempt a student who completes a separate, stand-alone one-semester course in personal finance, that is not combined with any other course, from the graduation requirement to complete a one-semester course in economics.

Pursuant to Education Code 51226.8, the Instructional Quality Commission is required to develop and recommend to the State Board of Education a curriculum guide and resources for a separate, stand-alone one-semester course in personal finance that is not combined with any other course.

8. Beginning with the 2030–31 school year, a separate, stand-alone one-semester course in personal finance, that is not combined with any other course such a course

   A student who completes a separate stand-alone one-semester course in personal finance may be exempted from the requirement to complete a one-semester course in economics.

CSBA NOTE: Pursuant to Education Code 51225.3, the ~~Governing~~ County Board may prescribe additional coursework (e.g., health education or service learning) or other requirements (e.g., portfolios or senior projects) that ~~district~~COE students ~~must~~ are required to complete in order to

obtain a diploma. If the County Board does so, such courses or projects should be listed below.

If the ~~district~~COE requires a course in health education for graduation, Education Code 51225.36 requires that the ~~district~~COE include instruction in sexual harassment and violence, including, but not limited to, information on the affirmative consent standard pursuant to Education Code 67386. See BP 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction. ~~In addition~~Additionally, pursuant to Education Code 51225.6, a ~~district~~COE that requires a course in health education for graduation is required to include instruction in compression-only cardiopulmonary resuscitation (CPR). ~~See AR 6143 - Courses of Study.~~

Pursuant to Education Code 51230, if the ~~district~~COE requires the completion of community service hours for high school graduation, the ~~district~~COE may provide a student with credit towards that requirement for completion of a course in community emergency response training. However, if the ~~district~~COE chooses to offer credit for the completion of such a course, the ~~Board~~COE is still obligated to notify parents/guardians, students, and the public of information specified in Education Code 51225.3.

Additionally, to obtain a high school diploma, students in grades 9-12 shall complete the following County Board-adopted courses or requirements:

~~8.~~Q _____n/a_____Q
_____Q
_____

CSBA NOTE: Education Code 51225.3 requires the County Board to adopt alternative means for students to complete the prescribed course of study. ~~See BP/AR 6146.11 - Alternative Credits Toward Graduation.~~

Because the prescribed course of study may not accommodate the needs of some students, ~~the Board shall provide~~ alternative means for the completion of prescribed courses shall be provided in accordance with law.

CSBA NOTE: Pursuant to Education Code 51225.3, the County Board is authorized to exempt students from any County Board-adopted coursework requirements that are in addition to the statewide course requirements which COE students are required to complete in order to obtain a diploma. In granting such exemption, the law encourages that a consultation be had with the student and the educational rights holder for the student, regarding any impact that the nonfulfillment of the locally required coursework may have on the student's ability to gain admission to an institution of higher education. The following paragraph is only for COEs that provide such an exemption and should be deleted by COEs that do not provide the exemption.

A student may be exempted from any graduation requirements adopted by the County Board that are in addition to the statewide course requirements. Before exempting a student from such requirements, the student and the educational rights holder for the student shall be consulted regarding any impact the non-fulfillment of the County Board-adopted coursework may have on the student's ability to gain admission to an institution of higher education. (Education Code 51225.3)

Exemptions from ~~District~~County Board-Adopted Graduation Requirements for Highly Mobile Students

CSBA NOTE: Education Code 51225.1 requires the ~~district~~COE to exempt from any ~~district~~COE-adopted graduation requirements that are in addition to the state requirements specified in Education Code 51225.3 a foster youth, a student experiencing homelessness, a former juvenile court school student, a child of a military family, a ~~migrant~~ student who is migratory who transfers into ~~the district~~a COE program or between ~~district~~COE high schools any time after completing the second year of high school, or, ~~as amended by AB 714 (Ch. 342, Statutes of 2023), a newcomer~~ a student ~~as defined~~participating in ~~Education Code 51225.2~~a newcomer program who is in the third or fourth year of high school. This exemption does not apply if the County Superintendent of Schools or designee makes a finding that the student is reasonably able to complete the requirements in time to graduate by the end of the fourth year of high school. ~~Also see AR 6173 - Education for Homeless Children, AR 6173.1 - Education for Foster Youth, AR 6173.2 -~~

Education Code 48645.5 and 48645.7 extend the exemption from County Board-adopted graduation requirements that are in addition to the state requirements to current juvenile court school students.

Pursuant to Education Code 51225.25, a "student participating in a newcomer program," as that term was defined by Education ~~of Children of Military Families, AR 6173.3 -~~Code 51225.2 on January 1, 2023, who was enrolled prior to January 1, 2024, is entitled to the rights specified in Education ~~for Juvenile Court School Students, and AR 6175 - Migrant~~Code 51225.1 and 51225.2. The COE may, in its discretion, extend the rights established in Education ~~Program.~~
Code 51225.1 to other students participating in a newcomer program.

Pursuant to Education Code 51225.1 and 48645.5, within 30 calendar days of the transfer into a school by a foster youth, student experiencing homelessness, former juvenile court school student, child of a military family, ~~migrant~~ student who is migratory, or newcomer student, as applicable, the ~~district~~COE is required to notify any eligible student and/or the student's parent/guardian, the student's educational rights holder, the ~~district's~~COE's liaison for homeless children, and the student's social worker or probation officer, as applicable, of the availability of the exemption from local graduation requirements and whether the student qualifies for it. If the ~~district~~COE fails to provide that notification, the student will be eligible for the exemption once notified, even if the notification is received after the termination of the court's jurisdiction over the foster youth or current or former juvenile court school student, after the student experiencing homelessness ceases to be homeless, or after the student no longer meets the definition of a child of a military family, a ~~migrant~~ student who is migratory, or a student participating in a newcomer ~~student~~program, as applicable.

Additionally, Education Code 51225.1 ~~also~~ provides that, if an exempted student completes the statewide coursework requirements before the end of the fourth year of high school, the ~~district~~COE or a ~~district~~COE school must not require or request that the student graduate before the end of the fourth year of high school.

Any complaint alleging the district's failure to comply with the requirements of Education Code 51225.1 may be filed using the district's uniform complaint procedures pursuant to 5 CCR 4600-4670. See BP/AR 1312.3 - Uniform Complaint Procedures.

A*Highly mobile student* means a foster youth, student experiencing homelessness, former juvenile court school student, child of a military family, migrantstudent who is migratory, or a student participating in a newcomer program as specified in Education Code 51225.1, or a current juvenile court school student as specified in Education Code 48645.5.

A highly mobile student who transfers into the districtCOE or between districtCOE schools any time after completing the second year of high school, or , if a newcomer student, who is in the third or fourth year of high school shall be exempted from any graduation requirements adopted by the County Board that are in addition to statewide course requirements. This exemption shall not apply if the County Superintendent of Schools or designee makes a finding that the student is reasonably able to complete the additional requirements in time to graduate by the end of the fourth year of high school.

To determine whether a highly mobile student is in the third or fourth year of high school, the COE shall use either the number of credits the student has earned as of the date of the transfer, the length of school enrollment, or, for a student with significant gaps in school attendance, the student's age as compared to the average age of students in the third or fourth year of high school, whichever qualifies the student for the exemption. Additionally, for a newcomer student, enrollment in grade 11 or 12 based on the average age of students in the third or fourth year of high school may be used to determine whether the student is in the student's third or fourth year of high school. (Education Code 51225.1)

Within 30 days of the transfer into a school by the foster youth, student experiencing homelessness, former juvenile court school student, child of a military family, migrant student, or newcomer student, as applicable, the Superintendent or designee shall notify any eligible student, and others as required by law, of the availability of the exemption from local graduation requirements and whether the student qualifies for it. (Education Code 51225.1)

CSBA NOTE: Pursuant to Education Code 51225.1, the district may not require or request a foster youth, student experiencing homelessness, former juvenile court school student, child of a military family, migrant student, or newcomer student who is exempted from district-established graduation requirements and completes statewide coursework requirements before the end of the student's fourth year of high school to graduate early, as described below.

The Superintendent or designee shall not require or request the foster youth, student experiencing homelessness, former juvenile court school student, child of a military family, migrant student, or newcomer student who is exempted from district-established graduation requirements and who completes the statewide coursework requirements before the end of the fourth year of high school, and would otherwise be entitled to remain in school, to graduate before the end of the student's fourth year of high school. (Education Code 51225.1)

CSBA NOTE: Education Code 51225.1, as amended by SB 532 (Ch. 918, Statutes of 2022), requires the district to exempt a foster youth, student experiencing homelessness, former juvenile court

~~school student, child of a military family, migrant student, or newcomer student who qualifies for an exemption from district-established graduation requirements, under the circumstances described below.~~

Within 30 days of a highly mobile student's transfer into a COE school, the student and others, as required by law, shall be notified of the availability of the exemption from County Board-established graduation requirements and whether the student qualifies for it. (Education Code 48645.5, 51225.1)

A highly mobile student who is exempted from County Board--established graduation requirements and who completes the statewide coursework requirements before the end of the fourth year of high school and would otherwise be entitled to remain in school, shall not be required or requested to graduate before the end of the student's fourth year of high school. (Education Code 48645.5 51225.1)

~~If the foster youth, student experiencing homelessness, former juvenile court school student, child of a military family, migrant student, or newcomer student was not properly notified of an exemption, declined the exemption, or was not previously exempted, the student or the student's educational rights holder may request the exemption and the Superintendent or designee shall exempt the student within 30 days of the request. Any such student who at one time qualified for the exemption may request the exemption even if the student is no longer eligible. (Education Code 51225.1)~~

~~CSBA NOTE: Pursuant to Education Code 51225.31, as amended by SB 114 (Ch. 48, Statutes of 2023) and SB 141 (Ch. 194, Statutes of 2023), districts are required to exempt an eligible student with disabilities, that entered the ninth grade in the 2022-23 school year and later, from all coursework and other requirements adopted by the Board that are in addition to the statewide course requirements specified in Education Code 51225.3, and award such student a high school diploma, as reflected below. Awarding a diploma pursuant to this exception does not change the district's obligation to provide a free appropriate public education (FAPE) until 22 years of age or otherwise constitute a change in placement.~~

~~Additionally, a student with disabilities shall be eligible for an exemption from all coursework and other requirements adopted by the Board in addition to the statewide course requirements for high school graduation, if the student's individualized education program (IEP) provides for both of the following requirements: (Education Code 51225.31)~~

1. ~~That the student is eligible to take the alternate assessment as described in Education Code 60640~~

2. ~~That the student complete state standards aligned coursework to meet the statewide coursework specified in Education Code 51225.3~~

~~CSBA NOTE: Pursuant to Education Code 51225.31, as amended by SB 114 and SB 141, participation in graduation activities by a student with a disability who is exempted from district-adopted graduation requirements that are in addition to the statewide course requirements specified in Education Code 51225.3, may not be construed as a termination of the district's responsibility to provide FAPE unless the student's individualized education program team, which~~

~~includes the parent/guardian and student, has determined that the student has completed the high school experience.~~

~~The district's responsibility to provide a free appropriate public education shall not terminate when a student with a disability who is exempted from district- adopted graduation requirements participates in graduation activities unless the IEP team, which includes the parent/guardian and student, has determined that the student has completed the high school experience. (Education Code 51225.31)~~

~~CSBA NOTE: Pursuant to Education Code 51225.1, as amended by SB 532, districts are required to annually report to the California Department of Education (CDE) regarding the number of students who, for the prior school year, graduated with an exemption from the district-established graduation requirements that are in addition to statewide coursework requirements, as specified below.~~

~~Pursuant to Education Code 60900.2, as added by AB 1340 (Ch. 576, Statutes of 2023), and contingent upon funding for these purposes, CDE is required, on or before January 1, 2025, to report on its website statewide four and five year cohort graduation rates for students with disabilities disaggregated by the identified disability or disabilities as listed in 34 CFR 300.8.~~

~~Annually, the Superintendent or designee shall report to the California Department of Education, in accordance with Education Code 51225.1, the number of student's graduating from the fourth or fifth year of high school who, for the prior school year, graduated with an exemption from district-established graduation requirements that are in addition to statewide coursework requirements.~~

If a highly mobile student was not properly notified of an exemption, declined the exemption, or was not previously exempted, the student or the student's educational rights holder may request the exemption and shall be exempted within 30 days of the request. Any such student who at one time qualified for the exemption may request the exemption even if the student is no longer eligible. (Education Code 48645.5, 51225.1)

When a highly mobile student is not exempted from County Board-established graduation requirements based on the determination that the student is reasonably able to complete such requirements by the end of the student's fourth year of high school, the student shall be reevaluated within 30 calendar days of the following academic year, based on the student's course completion status at the time, to determine if the student continues to be reasonably able to complete the County Board-established graduation requirements in time to graduate by the end of the student's fourth year of high school. Written notice as to whether the student then qualifies for exemption shall be provided to the student, the person holding the right to make educational decisions for the student, and if applicable, to the student's social worker or probation officer. (Education Code 51225.1)

If, upon reevaluation, it is determined that the eligible student is not reasonably able to complete the County Board-established graduation requirements in time to graduate from high school by the end of the student's fourth year of high school, the student shall be provided the option to receive an exemption from County Board-established graduation requirements or stay in school for a fifth year to complete the County Board-established graduation requirements upon agreement with the

student, or if under 18 years of age, the person holding the right to make educational decisions for the student, and provide notifications in accordance with Education Code 51225.1. (Education Code 48645.7, 51225.1)

When a highly mobile student is exempted from County Board-established graduation requirements, the student and the person holding the right to make educational decisions for the student shall be consulted regarding the following: (Education Code 48645.7, 51225.1)

1. Discussion of how any requirements that are waived may affect the student's postsecondary education or vocation plans, including the ability to gain admission to a postsecondary educational institution

2. Discussion and information about other options available to the student, including, but not limited to, a fifth year of high school, possible credit recovery, and any transfer opportunities available through the California Community Colleges

3. Consideration of the student's academic data and any other information relevant to making an informed decision on whether to accept the exemption

An eligible student shall not be required or requested to transfer schools in order to qualify for an exemption, and any request made by an eligible student or the student's parent/guardian, the person holding the right to make educational decisions for the student, the student's social worker, the student's probation officer, or the COE liaison on behalf of the student, as applicable, for a transfer shall not be granted solely to qualify for an exemption. (Education Code 48645.7, 51225.1)

A highly mobile student who is eligible for an exemption from County Board-established graduation requirements, and would otherwise be entitled to remain in attendance at the school, shall not be required to accept the exemption or be denied enrollment in, or the ability to complete, courses for which the student is otherwise eligible, including courses necessary to attend an institution of higher education, regardless of whether such courses are required for statewide graduation requirements. (Education Code 51225.1)

CSBA NOTE: Pursuant to Education Code 51225.1, once a student is granted an exemption from County Board-established graduation requirements, the exemption may not be revoked, as long as the student remains in school, even if the student is no longer a "highly mobile student," as defined. For example, an exemption granted to a student who is a foster youth will continue to apply even after the termination of the court's jurisdiction over the student.

If a highly mobile student is exempted from County Board-established graduation requirements, the exemption shall not be revoked. Additionally, the exemption shall continue to apply while the student is enrolled in the school or transfers to another school, including a charter school, or school district, including after the student has ceased to meet the definition of a highly mobile student. (Education Code 51225.1)

An eligible student who is exempted from County Board-established graduation requirements and who completes the statewide coursework requirements before the end of the fourth year of high school, and would otherwise be entitled to remain in school, shall not be required or requested to

graduate before the end of the student's fourth year of high school. (Education Code 48645.5, 51225.1)

An eligible student who is found to be reasonably able to complete County Board-established graduation requirements within the fifth year of high school and the person holding the right to make educational decisions for the student shall be consulted on the following: (Education Code 48645.7, 51225.1)

1. The option to remain in school for a fifth year to complete the County Board-established graduation requirements and how that will affect the student's ability to gain admission to a postsecondary educational institution.

2. Transfer opportunities available through the California Community Colleges

3. Upon agreement by the student or by the person holding the right to make educational decisions for the student if under 18 years of age, the student shall be permitted to stay in school for a fifth year to complete the County Board-established graduation requirements

4. If a student is a foster youth or a student who is experiencing homelessness, the student and the person holding the right to make educational decisions for the student if the student is under 18 years of age shall be consulted on the option to remain in the student's school of origin.

When an eligible student who has completed the second year of high school transfers into a COE program from another school district or COE, or transfers between high schools within the COE, and is not reasonably able to complete the County Board-established graduation requirements within the student's fifth year of high school but is reasonably able to complete the statewide coursework requirements within the fifth year of high school, the student shall be exempted from all County Board-established graduation requirements and be provided with the option to remain in school for a fifth year to complete the statewide requirements. In such situations, the student and the person holding the right to make educational decisions for the student shall be consulted, regarding the following: (Education Code 48645.7, 51225.1)

1. The student's option to remain in school for a fifth year to complete statewide coursework requirements

2. The effect of waiving the County Board-established requirements and remaining in school for a fifth year on the student's postsecondary education or vocation plans, including the ability to gain admission to an institution of higher education

3. Other options available to the student, including, but not limited to, possible credit recovery, and any transfer opportunities available through the California Community Colleges
4. The student's academic data and any other information relevant to making an informed decision on whether to accept the exemption and option to remain in school for a fifth year to complete the statewide coursework requirements

CSBA NOTE: Education Code 51225.1 provides that complaints of noncompliance with specified requirements related to the educational rights of highly mobile students may be filed in accordance with the uniform complaint procedures (UCP) specified in 5 CCR 4600-4670. As with other

complaints covered under the UCP, a complainant may appeal the COE's decision to the California Department of Education (CDE) and, if the COE or CDE finds any merit in the complaint, the COE is required to provide a remedy to the affected student. See BP/AR 1312.3 - Uniform Complaint Procedures.

Information regarding the educational rights of highly mobile students, as specified in Education Code 51225.1, 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 51225.2)

Any complaint alleging that the COE has not complied with requirements regarding the education of highly mobile students, as specified in Education Code 51225.2, may be filed in accordance with the COE's procedures in Exhibit (1) 1312.3 - Uniform Complaint Procedures.

CSBA NOTE: Pursuant to Education Code 51225.1, COEs are required to annually report to CDE regarding the number of students who, for the prior school year, graduated with an exemption from the County Board-established graduation requirements that are in addition to statewide coursework requirements, as specified below.

The number of student's graduating from the fourth or fifth year of high school who, for the prior school year, graduated with an exemption from County Board-established graduation requirements that are in addition to statewide coursework requirements shall be annually reported to the California Department of Education in accordance with Education Code 51225.1.

Retroactive Diplomas

Any student who completed grade 12 in the 2003-04 through 2014-15 school year and met all applicable graduation requirements other than the passage of the high school exit examination shall be granted a high school diploma. (Education Code 51413)

CSBA NOTE: Items #1-5 below are optional and may be revised to reflect ~~district~~local practice.

~~In addition~~Additionally, the ~~district~~COE may retroactively grant high school diplomas to former students who: (Education Code 48204.4, 51430, 51440)

1. Departed California against their will while in grade 12 and did not receive a diploma because the departure interrupted their education, provided that they were in good academic standing at the time of the departure

   Persons may be considered to have departed California against their will if they were in custody of a government agency and were transferred to another state, were subject to a lawful order from a court or government agency that authorized their removal from California, were subject to a lawful order and were permitted to depart California before being removed from California pursuant to the lawful order, were removed or were permitted to depart voluntarily pursuant to the federal Immigration and Nationality Act, or departed due to other circumstances determined by the ~~district~~COE that are consistent with the purposes of Education Code 48204.4.

In determining whether to award a diploma under these circumstances, ~~the Superintendent or designee shall consider~~ any coursework that may have been completed outside of the U.S. or through online or virtual courses~~.~~ shall be considered.

2. Were interned by order of the federal government during World War II or are honorably discharged veterans of World War II, the Korean War, or the Vietnam War, provided that they were enrolled in a ~~district~~COE high school immediately preceding the internment or military service and did not receive a diploma because their education was interrupted due to the internment or military service in those wars

   Deceased former students who satisfy these conditions may be granted a retroactive diploma to be received by their next of kin.

3. Are veterans who entered the military service of the U.S. while in grade 12 and who had satisfactorily completed the first half of the work required for grade 12 in a ~~district~~COE school

4. Are former members of the military, a resident of California, and received an honorable discharge, or, are current members of the military, a resident of California, and a resident of California when entering the military

   In determining whether to award a diploma under these circumstances, ~~the Superintendent or designee shall evaluate~~ classes completed in any high school, community college, or state college~~, grant~~ shall be evaluated, credit toward graduation for military service and training received while in the military shall be granted, and if satisfied that the person has completed the equivalent of the requirements for graduation from high school, grant the person a diploma of graduation.

5. Were in their senior year of high school during the 2019-20 school year, were in good academic standing and on track to graduate at the end of the 2019-20 school year as of March 1, 2020, and were unable to complete the statewide graduation requirements as a result of the COVID-19 crisis

Honorary Diplomas

CSBA NOTE: The following optional section reflects the ~~Board's~~County Board's authority to confer honorary high school diplomas pursuant to Education Code 51225.5 and may be revised to reflect ~~district~~local practice.

~~The Board may grant an~~An honorary high school diploma may be granted to: (Education Code 51225.5)

1. An international exchange student who has not completed the course of study ordinarily required for graduation and who is returning to the student's home country following the completion of one academic school year in the ~~district~~COE

2. A student who is terminally ill

The honorary diploma shall be clearly distinguishable from the regular diploma of graduation awarded by the ~~district.~~ COE. (Education Code 51225.5)

Policy Reference UPDATE Service
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Policy Reference Disclaimer:
These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the Governing Board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State	Description
5 CCR 1600-1651	Graduation of students from grade 12 and credit toward graduation
5 CCR 4600-4670	Uniform complaint procedures
Ed Code 60900.2	Students with Disabilities Graduation Reporting
Ed. Code 220	Prohibition of discrimination
Ed. Code 47612	Average daily attendance in charter school
Ed. Code 48200	Compulsory attendance
Ed. Code 48204.4	Parents/guardians departing California against their will
Ed. Code 48412	Certificate of proficiency
Ed. Code 48430	Continuation education schools and classes
Ed. Code 48645.5	Current and former juvenile court school students; enrollment
Ed. Code 48645.7	Juvenile court school students; graduation exemption
Ed. Code 48980	Parent/Guardian notifications
Ed. Code 49701	Provisions of the Interstate Compact on Educational Opportunities for Military Children
Ed. Code 51222	Courses of study, grades 7 to 12
Ed. Code 51224	Skills and knowledge required for adult life
Ed. Code 51224.5	Algebra in course of study for grades 7-12
Ed. Code 51225.1	Exemption from COE graduation requirements
Ed. Code 51225.2	Course credits

Ed. Code 51225.25	Students participating in a newcomer program; definition
Ed. Code 51225.3	High school graduation requirements
Ed. Code 51225.31	Graduation exemption for students with disabilities
Ed. Code 51225.35	Mathematics course requirements; computer science
Ed. Code 51225.36	Instruction in sexual harassment and violence; districts that require health education for graduation
Ed. Code 51225.5	Honorary diplomas; foreign exchange and terminally ill students
Ed. Code 51225.6	Instruction in cardiopulmonary resuscitation; COEs that require health education for graduation
Ed. Code 51226.8	Finance curriculum development
Ed. Code 51225.9	Courses of study, grades 7 to 12; career technical education
Ed. Code 51226.7	Model curriculum in ethnic studies
Ed. Code 51228	Course of study; offerings and timely opportunity
Ed. Code 51230	Credit for community emergency response training
Ed. Code 51240-51246	Exemptions from requirements
Ed. Code 51250-51251	Assistance to military dependents
Ed. Code 51410-51413	Diplomas
Ed. Code 51420-51427	High school equivalency certificates
Ed. Code 51430	Retroactive high school diplomas
Ed. Code 51440	Credit and granting of diploma to veterans and members of the military service
Ed. Code 51450-51455	Golden State Seal Merit Diploma
Ed. Code 51744-51749.6	Independent study
Ed. Code 56390-56392	Recognition for educational achievement; special education
Ed. Code 60640	California Assessment of Student Performance and Progress

Ed. Code 66204	Certification of high school courses as meeting university admission criteria
Ed. Code 67386	Student safety; affirmative consent standard

Federal	**Description**
20 USC 7011	Definition of newcomer student
34 CFR 300.1-300.818	Individuals with Disabilities Education Act

Management Resources	**Description**
Court Decision	O'Connell v. Superior Court (Valenzuela) (2006) 141 Cal.App.4th 1452
California Department of Education Publication	California Department of Education: Diploma Pathway for Students who Qualify for the California Alternate Assessment, November 2024 (https://www.cde.ca.gov/sp/se/lr/om082523.asp)
California Department of Education Publication	Alternate Assessment IEP Team Guidance (https://www.cde.ca.gov/ta/tg/ca/caaiepteamrev.asp)
Website	CSBA District and County Office of Education Legal Services
Website	California Department of Education, High School
Website	California Department of Education, Personal Finance (https://www.cde.ca.gov/ci/cr/cf/personalfinance.asp#curriculumguide)
Website	University of California, List of Approved A-G Courses
Website	CSBA

Cross References

Code	**Description**
0460	Local Control And Accountability Plan
~~0460~~	~~Local Control And Accountability Plan~~
1312.3	Uniform Complaint Procedures
1312.3	Uniform Complaint Procedures
1312.3-E(1)	Uniform Complaint Procedures

~~4112.2~~	~~Certification~~
1312.3-E(2)	Uniform Complaint Procedures
6142.1	Sexual Health And HIV/AIDS Prevention Instruction
6142.1	Sexual Health And HIV/AIDS Prevention Instruction
6142.8	Comprehensive Health Education
6142.8	Comprehensive Health Education
6173	Education For Homeless Children
6173	Education For Homeless Children
6173-E(1)	Education For Homeless Children
~~4112.~~6173-E(2)	~~Certification~~
6173-E(2)	Education For Homeless Children
9000	Role Of The Board

County Board Policy 6146.3: Reciprocity Of Academic Credit

Status: ADOPTED

Original Adopted Date: 06/01/1991 **| Last ~~Revised Date:~~** ~~07/01/2004~~ **| ~~Last~~ Reviewed Date:** ~~07~~02/01/~~2004~~2026

~~INSTRUCTIONS FOR USE: THE FOLLOWING DOCUMENT WAS DRAFTED FOR USE BY SCHOOL DISTRICTS. THIS DOCUMENT MAY OR MAY NOT INCLUDE GLOBAL CHANGES FOR THE CONVENIENCE OF COUNTY OFFICES OF EDUCATION WISHING TO USE THESE POLICIES (e.g., CHANGING "SCHOOL DISTRICT" TO "COUNTY OFFICE OF EDUCATION" AND "SCHOOL BOARD" TO "COUNTY SCHOOL BOARD", "SUPERINTENDENT" TO "COUNTY SUPERINTENDENT", ETC.). ALSO, THE DOCUMENT HAS NOT BEEN REVISED TO REFLECT UNIQUE ROLES OF THE COUNTY BOARD OF EDUCATION, THE COUNTY SUPERINTENDENT AND THEIR SHARED RESPONSIBILITY FOR GOVERNANCE OF THE COUNTY OFFICE OF EDUCATION. COUNTY OFFICES OF EDUCATION SHOULD CAREFULLY REVIEW AND REVISE THIS DOCUMENT AS APPROPRIATE FOR THEIR PARTICULAR USE. THERE ARE VARIOUS DOCUMENT TYPE DESIGNATIONS AVAILABLE FOR COUNTY OFFICES OF EDUCATION FOR THEIR SPECIFIC USE (e.g., BOARD POLICY, SUPERINTENDENT POLICY, REGULATION, EXHIBIT, ETC.). DOCUMENT TYPES MAY BE CHANGED TO REFLECT LOCAL PRACTICE PRIOR TO ADOPTION.~~

CSBA NOTE: The following optional policy should be modified to reflect ~~district~~ county office of education (COE) practice.

~~To determine whether students transferring into~~ CSBA recommends that the ~~district have met district course requirements,~~County Board of Education and the County Superintendent ~~or designee shall establish procedures~~ of Schools work together for the adoption of this policy, since some of the programs covered by the policy are subject to the independent statutory authority of both constitutional offices, and even for those programs that are primarily within the County Board's authority, implementation by the County Superintendent will be necessary.

When enrolling a new student in an educational program provided by the County Office of Education (COE), the COE shall determine whether the student has met COE course requirements based on applicable law and in accordance with any policy and/or procedures implemented by the County Superintendent of Schools to evaluate the comparability of courses and/or ~~students'~~student understanding of course content. ~~Such procedures shall include methods for determining the number of years of school attendance, the specific courses completed by the student and the value of credits earned.~~

Transfer of Coursework and Credits for Highly Mobile Students

CSBA NOTE: ~~AB 490 (Ch. 862, Statutes of 2003) amended~~The following section is for use by COEs maintaining high schools. Education Code ~~48645.5 to require districts to accept for credit full or partial~~ 51225.2 addresses the transferability of coursework and credits completed ~~in~~by a ~~public school or nonpublic nonsectarian school or agency in addition to a~~foster youth, student

experiencing homelessness, former juvenile court school student, child of a military family, student who is migratory, or student participating in a newcomer program, as provided below.

Education Code 48645.5 and 48645.7 extend the transfer of coursework and credits requirements to current juvenile court school students.

~~The district shall accept for credit~~ Education Code 51225.2 requires the student's former school or district to include in the student's educational record a determination of days of enrollment and/or seat time and an official transcript with full and partial credits and grades earned, or any measure of full or partial coursework being satisfactorily completed ~~by students while attending a public school, a juvenile court school or nonpublic nonsectarian school or agency.~~ (.)

Highly mobile student means a foster youth, student experiencing homelessness, former juvenile court school student, child of a military family, student who is migratory, or a student participating in a newcomer program as specified in Education Code 51225.1, or a current juvenile court school student as specified in Education Code 48645.5~~)~~

~~Pending evaluation of the transferring student's academic performance, the student shall be placed at the grade level reached prior to enrollment in the district. Within 30~~.

When a highly mobile student enrolls into a COE program, the COE will receive an official transcript from the student's former school or district which reflects full and partial credits and grades earned by the highly mobile student and includes: (Education Code 51225.2)

1. A determination of the days of enrollment~~, the principal or designee shall~~ and/or seat time, if applicable for all full and partial credits earned based on any measure of full or partial coursework being satisfactorily completed

   Partial coursework satisfactorily completed includes any portion of an individual course, even if the student did not complete the ~~evaluation and determine~~entire course

2. Separate listings for credits and grades earned at each school and local educational agency so it is clear where credits and grades were earned

3. A complete record of the student's ~~appropriate grade placement~~seat time, including both period attendance and days of enrollment

The COE shall transfer the credits and grades from the former school's or district's transcript onto an official COE transcript in the same manner as described in Item #2, above. (Education Code 51225.2)

If the COE has knowledge that the transcript from the former school or district may not include certain credits or grades, the COE shall contact the former school or district within two business days to request that the full or partial credits be issued, which shall then be issued and provided by the former school or district within two business days of the request. (Education Code 51225.2)

CSBA NOTE: Pursuant to Education Code 51225.2, "public school," for purposes of coursework completed by a student who is a child of a military family, includes schools operated by the United States Department of Defense.

The COE shall accept and issue full or partial credit for any coursework that the highly mobile student has satisfactorily completed while attending another public school, a juvenile court school, a charter school, a school in a country other than the United States, or a nonpublic, nonsectarian school or agency, as applicable. (Education Code 48645.5, 51225.2)

If the entire course was completed, the COE shall not require the highly mobile student to retake the course. (Education Code 51225.2)

If the entire course was not completed at the previous school, the highly mobile student shall be issued partial credit for the coursework completed and shall be required to take the uncompleted portion of the course. However, the COE may require the highly mobile student to retake the portion of the course completed if, in consultation with the holder of educational rights for the highly mobile student, the COE finds that the highly mobile student is reasonably able to complete the requirements in time to graduate from high school. Whenever partial credit is issued to a highly mobile student in any particular course, the highly mobile student shall be enrolled in the same or equivalent course, if applicable, to enable the completion of the entire course. (Education Code 51225.2)

CSBA NOTE: Although Education Code 51225.2 requires COEs to award partial credits to highly mobile students who transfer, there is no uniform system for calculating and awarding partial credits. To ensure consistency in the treatment of highly mobile students, the California Child Welfare Council, in its, "Partial Credit Model Policy and Practice Recommendations," available on its website, recommends the approach specified in the following optional paragraph, which may be revised to reflect local practice.

Partial credits shall be awarded on the basis of 0.5 credits for every seven class periods attended per subject. If the school is on a block schedule, each block schedule class period attended shall be equal to two regular class periods per subject.

In no event shall a highly mobile student be prevented from taking or retaking a course to meet the eligibility requirements for admission to the California State University or the University of California. (Education Code 51225.2)

Notification and Complaints

CSBA NOTE: Education Code 51225.2 provides that complaints of noncompliance with specified requirements related to the educational rights of highly mobile students may be filed in accordance with the uniform complaint procedures (UCP) specified in 5 CCR 4600-4670. As with other complaints covered under the UCP, a complainant may appeal the COE's decision to the California Department of Education (CDE) and, if the COE or CDE finds any merit in the complaint, the COE is

required to provide a remedy to the affected student. See BP/AR 1312.3 - Uniform Complaint Procedures.

Information regarding the educational rights of highly mobile students, as specified in Education Code 51225.2, 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 51225.2)

Any complaint alleging that the COE has not complied with requirements regarding the education of highly mobile students, as specified in Education Code 51225.2, may be filed in accordance with the COE's procedures in Administrative Regulation 1312.3 - Uniform Complaint Procedures.

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State	Description
Ed. Code 35160	Authority of governing boards
Ed. Code 35160.1	Broad authority of ~~school districts~~COEs
Ed. Code 47612.5	Charter schools operations; general requirements
Ed. Code 48011	Admission from kindergarten or other school; minimum age
Ed. Code 48645.5	Former juvenile court school students; enrollment
Ed. Code 48645.7	Juvenile court school students; graduation exemption
Ed. Code ~~51228~~51225.1	~~Graduation~~Exemptions from graduation requirements
Ed. Code 51225.2	Transferability of coursework
Ed. Code 51225.3	High school graduation requirements
Ed. Code 51228	Course of study; offerings and timely opportunity
Ed. Code 60605	State-adopted content and performance standards in core curricular areas
Ed. Code 60640-60648.5	California Assessment of Student Performance and Progress
Ed. Code 64001	School plan for student achievement; consolidated application programs
5 CCCR 4600-4670	Uniform complaint procedures

Management Resources	Description
California Child Welfare Council Publication	Partial Credit Model Policy and Practice Recommendations (https://www.chhs.ca.gov/wp-content/uploads/2017/06/Committees/California-Child-Welfare-Council/Council-Meeting-Information/Council-

	Meeting-Info-Archive/Partial-Credit-Model-Policy-and-Practice-Recommendations.pdf)
Website	CSBA District and County Office of Education Legal Services

Cross References

Code	Description
~~5111~~	~~Admission~~
~~5111~~	~~Admission~~
1312.3	Uniform Complaint Procedures
0420.4	Authorization of County Charter Schools
6146.1	High School Graduation Requirements
6146.4	Differential Graduation And Competency Standards For Students With Disabilities
6162.5	Student Assessment
6173	Education For Homeless Children
6173	Education For Homeless Children
6173-E(1)	Education For Homeless Children
6173-E(2)	Education For Homeless Children
~~6173.1~~	~~Education For Foster Youth~~
~~6173.1~~	~~Education For Foster Youth~~

County Board Policy 6146.4: Differential Graduation And Competency Standards For Students With Disabilities

Status: ADOPTED

Original Adopted Date: ~~11~~02/01/~~1999~~ | **~~Last Revised Date:~~** ~~06/01/2023~~2026 | **Last Reviewed Date:** ~~06~~02/01/~~2023~~2026

~~INSTRUCTIONS FOR USE: THE FOLLOWING DOCUMENT WAS DRAFTED FOR USE BY SCHOOL DISTRICTS. THIS DOCUMENT MAY OR MAY NOT INCLUDE GLOBAL CHANGES FOR THE CONVENIENCE OF COUNTY OFFICES OF EDUCATION WISHING TO USE THESE POLICIES (e.g., CHANGING "SCHOOL DISTRICT" TO "COUNTY OFFICE OF EDUCATION" AND "SCHOOL BOARD" TO "COUNTY SCHOOL BOARD", "SUPERINTENDENT" TO "COUNTY SUPERINTENDENT", ETC.). ALSO, THE DOCUMENT HAS NOT BEEN REVISED TO REFLECT UNIQUE ROLES OF THE COUNTY BOARD OF EDUCATION, THE COUNTY SUPERINTENDENT AND THEIR SHARED RESPONSIBILITY FOR GOVERNANCE OF THE COUNTY OFFICE OF EDUCATION. COUNTY OFFICES OF EDUCATION SHOULD CAREFULLY REVIEW AND REVISE THIS DOCUMENT AS APPROPRIATE FOR THEIR PARTICULAR USE. THERE ARE VARIOUS DOCUMENT TYPE DESIGNATIONS AVAILABLE FOR COUNTY OFFICES OF EDUCATION FOR THEIR SPECIFIC USE (e.g., BOARD POLICY, SUPERINTENDENT POLICY, REGULATION, EXHIBIT, ETC.). DOCUMENT TYPES MAY BE CHANGED TO REFLECT LOCAL PRACTICE PRIOR TO ADOPTION.~~

CSBA NOTE: The following optional policy is for use by ~~districts~~county offices of education (COE) that maintain high schools and should be modified to reflect ~~district~~local practice.

Pursuant to Education Code 56345 and 34 CFR 300.320, the individualized education program (IEP) for each student with a disability ~~must~~is required to contain a statement of measurable annual goals that would enable the student to progress in the general education curriculum, a statement regarding any accommodations necessary to measure the student's performance on state and ~~district~~COE assessments, and any alternative means and modes necessary for the student to complete the ~~district's~~COE's prescribed course of study and to meet or exceed proficiency standards for graduation~~; see AR 6159 - Individualized Education Program for a detailed listing of the required contents of the IEP~~.

Pursuant to Education Code 60900.2, ~~as added by AB 1340 (Ch. 576, Statutes of 2023),~~ and contingent upon funding for these purposes, the California Department of Education (CDE) is required~~, on or before January 1, 2025,~~ to report on its website statewide four and five year cohort graduation rates for students with disabilities disaggregated by the identified disability or disabilities as listed in 34 CFR 300.8.

The ~~Governing~~County Board of Education recognizes that students with disabilities are entitled to a course of study that provides them with a free appropriate public education (FAPE) and that modifications to the ~~district's~~county office of education's (COE) regular course of study may be needed on an individualized basis to provide FAPE. In accordance with law, each student's individualized education program (IEP) team shall determine the appropriate goals, as well as any appropriate individual accommodations necessary for measuring the academic achievement and functional performance of the student on state and ~~districtwide~~COE wide assessments.

Exemption from ~~District~~COE-Established Graduation Requirements

CSBA NOTE: Pursuant to Education Code 51225.31, ~~as amended by SB 114 (Ch. 48, Statutes of 2023) and SB 141 (Ch. 194, Statutes of 2023),~~ ~~districts~~COEs are required to exempt an eligible student with a disability, that entered the ninth grade in the 2022-23 school year and later, from all coursework and other requirements adopted by the ~~Governing~~County Board that are in addition to the statewide course requirements specified in Education Code 51225.3, and award such student a high school diploma, as reflected below. Additionally, pursuant to Education Code 51225.32, COEs are authorized, until July 1, 2031, to extend such an exemption and award a high school diploma to an eligible student with disabilities who was enrolled in grade 10 or higher in the 2022-23 school year.

~~District~~COE students shall complete all course requirements for high school graduation as ~~specified~~ required by law and in accordance with Board Policy 6146.1 - High School Graduation Requirements. However, a student with ~~a disability that~~disabilities who entered ~~the~~ ninth grade in the 2022-23 school year ~~and~~or later ~~may~~shall be eligible to be exempted from all coursework and other requirements adopted by the County Board that are in addition to the statewide course requirements for high school graduation if the student's IEP provides for both of the following ~~requirements:~~ : (Education Code 51225.31~~).~~)

1. That the student is eligible to take the alternate assessment as described in Education Code 60640

2. That the student complete state standards aligned coursework to meet the statewide coursework specified in Education Code 51225.3

Additionally, a student with disabilities who entered grade 10 in the 2022-23 school year or later may be eligible for the same exemption, at the COE's discretion, if the student's IEP provides for both of the requirements specified in Item #1 and 2, above. (Education Code 51225.31)

Any such exempted student shall receive a diploma and be eligible to participate in any graduation ceremony and school activity related to graduation in which a student of similar age without a disability would be eligible to participate. (Education Code 51225.31)

CSBA NOTE: Pursuant to Education Code 51225.31, ~~as amended by SB 114,~~ participation in graduation activities by a student with a disability who is exempted from ~~district~~COE-adopted graduation requirements that are in addition to the statewide course requirements specified in

Education Code 51225.3, may not be construed as termination of the provision of the ~~district's~~COE's responsibility to provide a free appropriate public education, unless the student's IEP team, which includes the parent/guardian and student, has determined that the student has completed the high school experience~~.~~.

The ~~district's~~COE's responsibility to provide FAPE shall not terminate when a student with a disability who is exempted from ~~district~~COE-adopted graduation requirements participates in graduation activities unless the student's IEP team, which includes the parent/guardian and student, has determined that the student has completed the high school experience. (Education ~~code~~Code 51225.31)

Certificate of Educational Achievement or Completion

CSBA NOTE: Education Code 56390-56392 authorize a ~~district~~COE to award a certificate of educational achievement to a student with a disability who meets the criteria specified below. Pursuant to Education Code 56391, a student who meets the criteria is eligible to participate in any graduation ceremony/activity in which a student of similar age without a disability would be eligible to participate. However, Education Code 56391 provides that the right to participate in graduation ceremonies does not equate a certificate or document of educational achievement with a regular diploma.

For more information regarding alternate assessments, see CDE's, "Diploma Pathway for Students who Qualify for the California Alternate Assessment," which provides guidance detailing the diploma options available for students with disabilities, and CDE's, "Alternate Assessment IEP Team Guidance," which includes guidelines for IEP teams regarding participation in the California Alternate Assessments and the Alternate English Language Proficiency Assessments for California.

Instead of a high school diploma, a student with a disability may be awarded a certificate or document of educational achievement or completion if the student has met one of the following requirements: (Education Code 56390)

1. Satisfactorily completed a prescribed alternative course of study approved by the ~~board~~County Board of the ~~district~~COE in which the student attended school or the ~~district~~COE with jurisdiction over the student as identified in the student's IEP

2. Satisfactorily met the student's IEP goals and objectives during high school as determined by the IEP team

3. Satisfactorily attended high school, participated in the instruction as prescribed in the student's IEP, and met the objectives of the statement of transition services

A student with a disability who meets any of the criteria specified above shall be eligible to participate in any graduation ceremony and any school activity related to graduation in which a

graduating student of similar age without disabilities would be eligible to participate. (Education Code 56391)

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State	Description
5 CCR 3070	~~Graduation~~Graduation
Ed Code 60900.2	Students with disabilities graduation reporting
Ed. Code 51225.31-51225.32	Graduation exemption for students with disabilities
Ed. Code 56341	Individualized education program team
Ed. Code 56345	Individualized education program contents
Ed. Code 56390-56392	Recognition for educational achievement; special education
Ed. Code 60640	Alternate assessment eligibility

Federal	Description
20 USC 1400-1482	Individuals with Disabilities Education Act
34 CFR 300.1-300.818	Individuals with Disabilities Education Act
34 CFR 300.320	~~Definition of IEP~~Definition of IEP

Management Resources	Description
California Department of Education Publication	Diploma Pathway for Students who Qualify for the California Alternate Assessment, November 2024 (https://www.cde.ca.gov/sp/se/lr/om082523.asp)
California Department of Education Publication	Alternate Assessment IEP Team Guidance (https://www.cde.ca.gov/ta/tg/ca/caaiepteamrev.asp)
Website	~~U.S. Department of Education, Office of Special Education and Rehabilitative Services~~CSBA District and County Office of Education Legal Services
Website	U.S. Department of Education, Office of Special Education and Rehabilitative Services
Website	California Department of Education

Cross References

Code	Description

~~0430~~6146.1	~~Comprehensive Local Plan For Special Education~~High School Graduation Requirements
~~0430~~6146.3	~~Comprehensive Local Plan For Special Education~~Reciprocity Of Academic Credit

County Board Policy 6173: Education For Homeless Children

Status: ADOPTED

Original Adopted Date: 03/01/2022 **| Last Revised Date:** ~~03~~02/01/~~2023~~2026 **| Last Reviewed Date:** ~~03~~02/01/~~2023~~2026

CSBA NOTE: The following policy reflects the intent of the McKinney-Vento Homeless Assistance Act (42 USC 11431-11435) that each student experiencing homelessness should have equal access to the same free, appropriate public education and services as other students. 42 USC 11432 mandates that county offices of education (COE) adopt, review, and revise policies to remove barriers to the identification, enrollment, and retention of students experiencing homelessness, ensure that such students are not segregated or stigmatized on the basis of their status as homeless, and provide for professional development for appropriate staff, as provided in the accompanying regulation. ~~In addition~~Additionally, 42 USC 11432 requires that, in reviewing and revising applicable policies, consideration be given to issues concerning transportation, immunization, residency, birth certificates, school records and other documentation, and guardianship.

Education Code 48851.3~~, as added by AB 408 (Ch. 904, Statutes of 2022),~~ **mandates** that COEs establish homeless education program policies that are consistent with the provisions of Education Code 48850-48859, and use resources developed by the California Department of Education (CDE), available on its ~~web site~~website, and those developed by homeless education technical assistance centers. Pursuant to Education Code 48851.3, ~~as added by AB 408,~~ COEs are required to update their homeless education program policies at least once every three years.

Education Code 48852.3~~, as added by AB 408,~~ requires CDE to develop and implement a plan for monitoring the compliance of COEs, including school site inspections to ensure that the state is not underestimating the number of youth experiencing homelessness.

The County Board of Education believes that the identification of students experiencing homelessness is critical to providing services for improving the educational outcomes of such students and ensuring that such students have access to the same free and appropriate public education made available to other students. Students experiencing homelessness shall be provided with access to education and other services necessary for meeting the same challenging academic standards as other students.

When there are at least 15 students experiencing homelessness in a school or other County Office of Education (COE) program, the COE's local control and accountability plan (LCAP) shall include goals and specific actions to improve student achievement and other outcomes of such students. (Education Code 52052, 52064, 52066)

CSBA NOTE: The following paragraph is ~~mandated~~required pursuant to Education Code 48851.3 and 42 USC 11432. 42 USC 11432 requires that COEs adopt policy to remove barriers to enrollment and retention of students experiencing homelessness due to absences or outstanding fees or fines.

COE homeless education policies shall be reviewed at least once every three years and updated to ensure removal of any barriers to the education of students experiencing homelessness, including unaccompanied youth. Such policy review shall address identification, enrollment, and retention of students experiencing homelessness, including those barriers that are due to absences or outstanding fees or fines. (Education Code 48851.3; 42 USC 11432)

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)

CSBA NOTE: The following paragraph is ~~mandated~~required by 42 USC 11432. Although segregation of students experiencing homelessness into a separate school or program is prohibited, separate schools that were in operation before 2001 may continue to operate under specified conditions. COEs that maintain such a school may revise the following paragraph to reflect local practice.

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. On school grounds, students experiencing homelessness shall only be separated for short periods of time, as necessary for health and safety emergencies or to provide temporary, special, and supplementary services to meet their unique needs. (42 USC 11432, 11433)

CSBA NOTE: Although students' addresses generally may be designated as "directory information" that is not harmful if disclosed, 42 USC 11432 provides that information about the living situation of a student experiencing homelessness ~~must~~is required to instead be provided the protections afforded to other student records under the Family Educational Rights and Privacy Act. For further information about the disclosure of these records, see the U.S. Department of Education's (USDOE), "Education for Homeless Children and Youths Program, Non-Regulatory Guidance."

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)

CSBA NOTE: The following optional paragraph may be revised to reflect local practice. Pursuant to Education Code 52064.5, the State Board of Education has adopted evaluation rubrics for use by COEs in evaluating their strengths, weaknesses, and areas that require improvement.

~~In addition~~Additionally, pursuant to 20 USC 6311, annual school report cards for COEs receiving Title I funds are required to include disaggregated student achievement data and graduation rates of students experiencing homelessness.

At least annually, the County Board shall receive a report 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

COE's strategies shall be revised as needed to more effectively identify and support the education of students experiencing homelessness.

~~CSBA NOTE: Pursuant to Education Code 51225.1, as amended by SB 532 (Ch. 918, Statutes of 2022), COEs are required to annually report to CDE regarding the number of students experiencing homelessness who, for the prior school year, graduated with an exemption from the COE-established graduation requirements that are in addition to statewide coursework requirements, as specified below.~~

~~Additionally, the number of students experiencing homelessness graduating from the fourth or fifth year of high school who, for the prior school year, graduated with an exemption from COE-established graduation requirements that are in addition to statewide coursework requirements shall be annually reported to CDE, in accordance with Education Code 51225.1.~~

The County Board hereby incorporates by reference the policies, procedures, and measures implemented by the County Superintendent of Schools to ensure the identification and full participation of students experiencing homelessness in COE schools, programs, and activities, including, but not limited to, the following:

CSBA NOTE: Pursuant to 42 USC 11432, a COE is required to designate an appropriate staff person, who may also be a coordinator for other federal programs, as the COE's liaison for ~~homeless~~ students experiencing homelessness.

1. The designation of an appropriate staff person to serve as the COE's liaison for homeless children and youths who will assist and support students experiencing homelessness to succeed in school and fulfill other duties specified in Education Code 48851.3 and 42 USC 11432

CSBA NOTE: Education Code 48851~~, as amended by AB 2375 (Ch. 912, Statutes of 2022),~~ requires that each school identifies all students enrolled at the school who are experiencing homelessness, including unaccompanied youths, and to annually provide and administer a housing questionnaire to parents/guardians of all students and all unaccompanied youths for purposes of identifying students experiencing homelessness and unaccompanied youths. The housing questionnaire ~~must~~is required to be based on best practices developed by CDE, include an explanation of the rights and protections a student has as a homeless child or youth or as an unaccompanied youth, and be made available in paper form. A sample housing questionnaire is available on CDE's ~~web site~~website.

2. Easy identification of students experiencing homelessness, including at each school, in accordance with law, through annual administration of a housing questionnaire to parents/guardians of all students and to unaccompanied youths, posting of the COE liaison's contact information and homeless education information on COE and school ~~web sites~~websites, and collaboration with local social services agencies and other agencies or entities providing services to students experiencing homelessness, and, if applicable, transitional housing facilities

3. Provision of homeless education information and/or materials to the students' parents/guardians and unaccompanied youths in a manner and form understandable to such parents/guardians and unaccompanied youths

CSBA NOTE: Pursuant to 42 USC 11432, placement determinations for students experiencing homelessness ~~must~~are required to be made according to the student's "best interest," as defined in law.

4. Assurance that placement decisions for students experiencing homelessness are based on the student's best interest as defined in law

CSBA NOTE: Education Code 48851 requires that each COE collect the completed housing questionnaires and annually report the number of students experiencing homelessness, including unaccompanied youth, to CDE.

5. Annually report the number of students experiencing homelessness, including unaccompanied youth, to the California Department of Education (CDE)

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State	Description
5 CCR 4600-4670	Uniform complaint procedures
Ed. Code 39807.5	Payment of transportation costs by parents
Ed. Code 48850	Academic achievement of students in foster care and homeless children
Ed. Code 48851	Identification of homeless children and youths and unaccompanied youths; housing questionnaire
Ed. Code 48851.3	Homeless education program policies; liaison responsibilities
Ed. Code 48851.5	Local educational agency liaison for homeless children and youths
Ed. Code 48852.3	Monitoring for compliance with chapter
Ed. Code 48852.5	Notice of educational rights of ~~homeless~~ students experiencing homelessness
Ed. Code 48852.6	~~Web site~~Website posting of information regarding homelessness
Ed. Code 48852.7	Education of ~~homeless~~ students experiencing homelessness; immediate enrollment
Ed. Code 48859	Definitions
Ed. Code 48915.5	Recommended expulsion; ~~homeless~~ student experiencing homelessness with disabilities
Ed. Code 48918.1	Notice of recommended expulsion

Ed. Code 48985	Notices to parents/~~guardian~~guardians in language other than English
Ed. Code 51225.1-51225.3	Graduation requirements
Ed. Code 52052	Accountability; numerically significant student subgroups
Ed. Code 52060-52077	Local control and accountability plan

Federal	**Description**
20 USC 1087vv	Free Application for Federal Student Aid; definitions
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
20 USC 1400-1482	Individuals with Disabilities Education Act
20 USC 6311	State plan
42 USC ~~11431~~11301-11435	McKinney-Vento Homeless Assistance Act
42 USC 12705	Cranston-Gonzalez National Affordable Housing Act; state and local strategies

Management Resources	**Description**
California Child Welfare Council Publication	Partial Credit Model Policy and Practice Recommendations, September 2013
California Department of Education Publication	Homeless Education Dispute Resolution Process, March 2020
California Department of Education Publication	Federal Program Monitoring Instrument
National Center for Homeless Education Publication	Homeless Liaison Toolkit, 2020
U.S. Department of Education Guidance	Education for Homeless Children and Youths Program, Non-Regulatory Guidance, August 2018
U.S. Department of Education Guidance	Dear Colleague Letter, July 27, 2016
Website	National Homelessness Law Center
Website	University of California
Website	U.S. Department of Education, Education for Homeless Children and Youths Grants for State and Local Activities
Website	National Law Center on Homelessness and Poverty
Website	National Center for Homeless Education at SERVE
Website	California State University
Website	California Interscholastic Federation
Website	California Department of Education, Homeless Children and Youth Education
Website	California Community Colleges

Website	California Child Welfare Council

Cross References

Code	Description
0410	Nondiscrimination In County Office Programs And Activities
0460	Local Control And Accountability Plan
0460	Local Control And Accountability Plan
~~0500~~	~~Accountability~~
~~1113~~	~~County Office of Education And School Websites~~
~~1113~~	~~County Office of Education And School Websites~~
~~1113-E(1)~~	~~County Office of Education And School Websites~~
~~1400~~	~~Relations Between Other Governmental Agencies And The Schools~~
~~3250~~	~~Transportation Fees~~
~~3250~~	~~Transportation Fees~~
~~3515.4~~	~~Recovery For Property Loss Or Damage~~
~~3515.4~~	~~Recovery For Property Loss Or Damage~~
~~3541~~	~~Transportation Routes And Services~~
~~3550~~	~~Food Service/Child Nutrition Program~~
~~3550~~	~~Food Service/Child Nutrition Program~~
~~3553~~	~~Free And Reduced Price Meals~~
~~3553~~	~~Free And Reduced Price Meals~~
~~4112.9~~	~~Employee Notifications~~
~~4112.9-E(1)~~	~~Employee Notifications~~
~~4131~~	~~Staff Development~~
~~4212.9~~	~~Employee Notifications~~
~~4212.9-E(1)~~	~~Employee Notifications~~
~~4231~~	~~Staff Development~~
~~4312.9~~	~~Employee Notifications~~
~~4312.9-E(1)~~	~~Employee Notifications~~
~~4331~~	~~Staff Development~~
~~5111~~	~~Admission~~

~~5111~~	~~Admission~~
~~5113.1~~	~~Chronic Absence And Truancy~~
~~5113.1~~	~~Chronic Absence And Truancy~~
~~5113.11~~	~~Attendance Supervision~~
~~5125~~	~~Student Records~~
~~5125~~	~~Student Records~~
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6146.3	~~Reciprocity Of Academic Credit~~Reciprocity Of Academic Credit
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County Office Regulation 6173: Education For Homeless Children

Status: ADOPTED

Original Adopted Date: 03/01/2022 **| Last Revised Date:** ~~03~~02/01/~~2023~~2026 **| Last Reviewed Date:** ~~03~~02/01/~~2023~~2026

CSBA NOTE: The following regulation presents sample procedures recommended for use by the County Superintendent of Schools to complement and/or implement County Office of Education (COE) policies. It is recommended that any County Superintendent intending to adopt this sample regulation for use in the COE do so in cooperation with the County Board of Education. This regulation may be revised to reflect local practice and may be adopted as a regulation or for the COE's use as a County Superintendent Policy.

CSBA NOTE: Pursuant to Education Code 48851.3~~, as added by AB 408 (Ch. 904, Statutes of 2022)~~ and 42 USC 11432, each COE is **mandated** to adopt policies and procedures to ensure that homeless children and youths receive the same free appropriate public education available to other students who are not homeless. Pursuant to Education Code 48851.3, COEs are required to update these homeless education program policies at least once every three years.

The County Superintendent of Schools shares the County Board of Education's belief that the identification of students experiencing homelessness is critical to improving the educational outcomes of such students and desires to ensure that students experiencing homelessness have access to the same free and appropriate public education provided to other students within the county. The County Superintendent incorporates by reference the County Board's policy on Education for Homeless Children.

CSBA NOTE: Education Code 48851~~, as amended by AB 2375 (Ch. 912, Statutes of 2022),~~ requires the COE to ensure that each school identifies all children and youths enrolled at the school who are experiencing homelessness, including unaccompanied youths, and to annually administer a housing questionnaire to parents/guardians of all students and all unaccompanied youths for purposes of identifying homeless children and youths and unaccompanied youths.

The County Superintendent or designee shall ensure that each school identifies all homeless children and youths and unaccompanied youths enrolled at the school. (Education Code 48851)

Definitions

CSBA NOTE: The federal McKinney-Vento Homeless Assistance Act (42 USC 11434a) and Education Code 48859 define "homeless children and youths" as provided below. Foster youths who are living in emergency or transitional shelters are within the definition of homeless students but youths who are awaiting foster care placement are not. ~~See BP/AR 6173.1 - Education for Foster Youth for state law regarding foster children.~~

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)

CSBA NOTE: The following definition of "school of origin" generally reflects Education Code 48852.7, which exceeds the definition in 42 USC 11432 and is consistent with the state definition of "school of origin" that applies to foster youth. However, 42 USC 11432 includes preschools in the definition as provided below.

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 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 ~~COE~~county office of education (COE) liaison for homeless students, in consultation with and with the agreement of the student 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, and be deemed the school of origin. (Education Code 48852.7; 42 USC 11432)

CSBA NOTE: Education Code 48850 expresses legislative intent that the "best interest" of a student experiencing homelessness or foster youth includes educational stability as well as placement in the least restrictive educational program, as provided below. Education Code 48853 further provides that the placement decision of a foster youth ~~must~~is required to consider the student's access to academic resources, services, and extracurricular and enrichment activities. For consistency with the definition of "best interest" applicable to foster youth, the following definition also reflects Education Code 48853.

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 students. (Education Code 48850, 48853; 42 USC 11432)

To ensure easy identification of students experiencing homelessness, the County Superintendent or designee shall annually administer a housing questionnaire developed by the California Department

of Education (CDE) to the parents/guardians of all students and all unaccompanied youths, and shall report to CDE the number of homeless children and youths and unaccompanied youths enrolled in the county as identified from the housing questionnaire. (Education Code 48851)

If the primary language of a student's parent/guardian or an unaccompanied youth is not English, 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 to the student's parent/guardian or an unaccompanied youth upon request. (Education Code 48851)

County Office Liaison for Homeless Students

CSBA NOTE: Pursuant to 42 USC 11432, COEs are required to designate an appropriate staff person, who may also be a coordinator for other federal programs, as a COE liaison for homeless students. The COE should fill in the blanks below with the title or position, address, email address, and phone number of the COE liaison.

The County Superintendent designates the following staff person as the COE liaison for homeless students: (42 USC 11432)

Director of Foster and Homeless Youth Program_____
(title or position)

609 South Gold Street_____
(address)

info@siskiyoucoe.net_____
(email address)

530-842-8400_____
(phone number)

CSBA NOTE: The duties of the COE liaison for homeless students are listed in Education Code 48851.3, ~~as added by AB 408,~~ and 42 USC 11432, and are specified below. Also see the U.S. Department of Education's (USDOE), "Education for Homeless Children and Youths Program Non-Regulatory Guidance," and the "Homeless Liaison Toolkit" developed by the National Center for Homeless Education.

The COE 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, COE schools and/or programs

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 COE

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 students experiencing homelessness 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

CSBA NOTE: 42 USC 11432 **mandates** the adoption of policies and practices to ensure participation by liaisons for homeless students and other appropriate staff in professional development and other technical assistance activities, as determined appropriate by the federal Office of the Coordinator.

Education Code 48852.5 requires CDE to provide specified informational and training materials to the liaisons, including informational materials on the educational rights of homeless children and youth and resources available to assist homeless children and youth. Education Code 48852.5 also requires CDE to develop and implement a system to verify that the required training is being provided at least annually. Education Code 48857 provides funding for up to three county offices of education for the purposes of providing regional support, resources, and expertise to homeless education liaisons to ensure that local educational agencies meet all of the requirements specified in the federal McKinney-Vento Homeless Assistance Act (42 USC Sec. 11301- 11435).

Pursuant to Education Code 48851.3~~, as added by AB 408~~, the COE's liaison for homeless students is required to offer annual training to COE employees who provide services to students experiencing homelessness and inform such employees of the availability of training and the services the liaison provides. While Education Code 48851.3 requires annual training for employees who work with students experiencing homelessness, the COE's liaison for homeless students is encouraged to offer training to all COE employees, including, but not limited to, teachers, support staff, and other school staff who work with students.

The examples of school personnel listed below reflect CDE's ~~2022-23~~2025-26 Federal Program Monitoring Instrument.

9. Offer annual training related to the COE'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 COE liaison for homeless students

   Such professional development and technical assistance shall include, but are not limited to, training on 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.

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 COE 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

CSBA NOTE: Pursuant to Education Code 48918.1, the COE liaison ~~must~~is required to be notified at least 10 calendar days before the date of the expulsion hearing for a student experiencing homelessness, when the student's alleged violation does not require a mandatory recommendation for expulsion, and may be notified for mandatory expulsions. When so notified, the COE liaison is expected to assist the student and, as necessary, advocate on the student's behalf.

Furthermore, pursuant to Education Code 48915.5, if the student experiencing homelessness has also been identified as an individual with a disability and the COE has proposed a change of placement due to an act for which decision to recommend expulsion is discretionary, the COE liaison ~~must~~is required to be invited to participate in the individualized education program (IEP) team meeting that makes a manifestation determination pursuant to the Individuals with Disabilities Education Act (20 USC 1415(k)).

~~In addition~~Additionally, when notified pursuant to Education Code 48918.1, the COE 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 COE 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.

CSBA NOTE: 42 USC 11432 requires CDE to publish a list of liaisons on its ~~web site~~website. CDE collects the name and contact information of liaisons for homeless students through the consolidated application process, along with information about compliance with federal program requirements.

The County Superintendent or designee shall inform students experiencing homelessness, their parents/guardians, unaccompanied youth, school personnel, service providers, and advocates working with homeless families of the duties of the COE liaison. ~~The~~ Additionally, the County Superintendent or designee shall ~~also~~ provide the name and contact information of the COE liaison to CDE for publishing on CDE's ~~web site~~website. (42 USC 11432)

Enrollment

The COE 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)

CSBA NOTE: Education Code 48850 and 42 USC 11432 specify factors that ~~must~~are required to be considered in determining a student's best interest, as provided below.

When determining the best interest of any student experiencing homelessness, the COE shall give priority to the request of the student's parent/guardian, or in the case of an unaccompanied youth, the request of the student. ~~The~~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 ~~also~~ be considered. (Education Code 48850; 42 USC 11432)

CSBA NOTE: The following optional paragraph presents examples of factors that may be considered in making placement decisions based on a student's "best interest," and may be revised to reflect local practice.

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 COE 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)

CSBA NOTE: Education Code 48852.7 and 42 USC 11432 require schools to immediately enroll students experiencing homelessness as specified below. USDOE recommends in its, "Education for Homeless Children and Youths Program Non-Regulatory Guidance," that steps be taken to facilitate immediate enrollment such as accepting school records directly from families, establishing school-based immunization clinics, and training staff on the legal requirements for immediate enrollment.

Once a placement decision has been made, the principal or other site administrator, 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 other site administrator, 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 other site administrator, or designee, shall immediately refer the parent/guardian to the COE liaison for homeless students. The COE 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 County 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 school of origin for the duration of the homelessness. (Education Code 48852.7; 42 USC 11432)

To ensure that a 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 not within the jurisdiction of the COE, the student shall be allowed to continue to the school designated for matriculation by the COE

CSBA NOTE: Education Code 48852.7 and 42 USC 11432 require that students who become permanently housed during the school year be allowed to remain in the school of origin for the remainder of the school year. Additionally, Education Code 48852.7 allows students to remain in the school of origin, or to matriculate to a feeder school, even if the student is no longer homeless. The following list may be revised to reflect the grade levels and feeder school patterns in the COE.

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

CSBA NOTE: A COE that operates an intersession program is required to grant priority access to a student experiencing homelessness, pursuant to Education Code 48850. If any such student 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.

When the COE 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

CSBA NOTE: In the event that a dispute arises over the decision related to student eligibility, school selection, or enrollment, the COE ~~musti~~s required to comply with the requirements of 42 USC 11432 and the dispute resolution process established by CDE. CDE's, "Homeless Education Dispute Resolution Process," available on CDE's ~~web site~~website, provides such guidance. CDE's guidance does not specify a hearing process or timelines for the COE-level dispute resolution process. Thus, the COE may revise the following section to reflect local practice, provided that the process is consistent with law.

If a dispute arises over student eligibility, school selection, or enrollment in a particular school, the matter shall be referred to the COE 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)

CSBA NOTE: The following optional list should be modified to reflect local practice. In USDOE's, "Education for Homeless Children and Youths Program Non-Regulatory Guidance," USDOE recommends that the written explanation contain the elements specified below. See the accompanying exhibits for a sample explanation and appeal form.

The written explanation shall include:

1. A description of the action proposed or refused by the COE

2. An explanation of why the action is proposed or refused

3. A description of any other options the COE considered and the reasons that any other options were rejected

4. A description of any other factors relevant to the COE'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 COE 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.

CSBA NOTE: The following optional paragraph is recommended in USDOE's, "Education for Homeless Children and Youths Program Non-Regulatory Guidance."

The COE 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.

CSBA NOTE: The following optional paragraph is recommended in CDE's, "Homeless Education Dispute Resolution Process." CDE recommends that if the parent/guardian or unaccompanied youth is an English Learner, the native language and/or an interpreter be used, and/or if additional supports are needed because of a disability, such services be made available without charge.

In working with a student's parents/guardians or unaccompanied youth to resolve an enrollment dispute, the COE 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 COE liaison's enrollment decision, the decision may be appealed to the County Superintendent. The County Superintendent shall make a determination within five working days.

CSBA NOTE: CDE's, "Homeless Education Dispute Resolution Process," describes the process for appealing a COE's enrollment decision to CDE. If the COE's enrollment decision is appealed, the COE liaison will forward the documentation to CDE's Homeless Education Program. CDE will notify all parties of the final determination of eligibility, school selection, or enrollment within five working days of receipt of the appeal.

If the parent/guardian chooses to appeal the COE's placement decision to CDE, the COE liaison shall forward all written documentation and related paperwork to CDE's Homeless Education Program.

CSBA NOTE: 42 USC 11432 provides that, during any dispute over a student's enrollment, the student ~~must~~is required to be allowed to be enrolled in the school in which enrollment is sought during the period of all appeals. 42 USC 11434a defines "enrollment" as including attendance in classes and full participation in school activities.

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

CSBA NOTE: 42 USC 11432 **mandates t**hat COEs adopt policies and practices to ensure that transportation is provided to students experiencing homelessness, at the request of the student's parent/guardian or of the COE liaison in the case of an unaccompanied youth, to and from the school of origin as specified below.

In USDOE's, "Education for Homeless Children and Youths Program Non-Regulatory Guidance," USDOE states that the law imposes an affirmative obligation to transport students experiencing homelessness, even if transportation is not provided to other students. The Guidance clarifies that, because the State of California receives funds under McKinney-Vento, all COEs in California are subject to this requirement.

The COE shall provide transportation for a student experiencing homelessness to and from the student's school of origin when the student is residing within the COE and the parent/guardian, or the COE liaison in the case of an unaccompanied youth, requests that such transportation be provided. If the student moves outside of COE boundaries, but continues to attend the student's school of origin within this COE, the County Superintendent or designee shall consult with the County Superintendent of the COE in which the student is now residing to agree upon a method to apportion the responsibility and costs of the transportation. (42 USC 11432)

CSBA NOTE: Pursuant to Education Code 39807.5, ~~as amended by AB 181 (Ch. 52, Statutes of 2022),~~ the COE is required to waive transportation fees for an unduplicated student, as defined in Education Code 42238.02, which includes a student who is eligible for free or reduced-price meals, who is classified as an English learner, and/or who is a foster youth. Since it is likely that most students experiencing homelessness would be eligible to receive free meals, and would therefore qualify as an unduplicated student, such students would most likely be exempt from transportation costs.

Any fees that the COE 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)

CSBA NOTE: Education Code 48852.7 requires that the COE provide transportation to a formerly homeless student with an IEP only if transportation is a necessary related service. Education Code 48852.7 does not supersede or exceed other laws governing special education services for eligible students experiencing homelessness.

The following paragraph may be revised if the COE chooses to provide transportation to other formerly homeless students attending their school of origin.

The COE 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

CSBA NOTE: The following section is for use by COEs maintaining high schools. Education Code 51225.2~~, as amended by SB 532 (Ch. 918, Statutes of 2022),~~ addresses the transferability of coursework and credits completed by a student experiencing homelessness~~, as provided below. Education Code 51225.2, as amended by SB 532, requires the transferring school to include in the student's educational record a determination of days of enrollment and/or seat time and an official transcript with full and partial credits earned, or any measure of full or partial coursework being satisfactorily completed.~~.

When a student experiencing homelessness transfers into a COE school, the ~~COE will receive an official transcript from the transferring COE, school, or district which reflects full~~ student's coursework and ~~partial~~ credits ~~and grades earned by the student and includes:~~ (shall be transferred as specified in Education Code 51225.2~~)~~

1. ~~A determination~~ and County Board Policy 6146.3 – Reciprocity of ~~the days of enrollment and/or seat time, if applicable for all full and partial credits earned based on any measure of full or partial coursework being satisfactorily completed~~

Partial coursework satisfactorily completed includes any portion of an individual course, even if the student did not complete the entire course

2. Separate listings for credits and grades earned at each school and local educational agency so it is clear where credits and grades were earned

3. A complete record of the student's seat time, including both period attendance and days of enrollment

The COE shall transfer the credits and grades from the transferring school's transcript onto an official COE transcript in the same manner as described in Item #2, above. (Education Code 51225.2)

If the school site administrator or designee has knowledge that the transcript from the transferring school may not include certain credits or grades, the administrator or designee shall contact the prior school within two business days to request that the full or partial credits be issued, which shall then be issued and provided by the prior school within two business days of the request. (Education Code 51225.2)

The COE shall accept and issue full credit for any coursework that the student has satisfactorily completed while attending another public school, a juvenile court school, a charter school, a school in a country other than the United States, or a nonpublic, nonsectarian school. (Education Code 51225.2)

CSBA NOTE: Pursuant to Education Code 51225.2, COEs may not require a student who has completed an entire course to retake the course.

If the entire course was completed, the COE shall not require the student to retake the course. (Education Code 51225.2)

If the entire course was not completed at the previous school, the student shall be issued partial credit for the coursework completed and shall be required to take the uncompleted portion of the course. However, the COE may require the student to retake the portion of the course completed if, in consultation with the holder of educational rights for the student, the COE finds that the student is reasonably able to complete the requirements in time to graduate from high school. Whenever partial credit is issued to a student in any particular course, the student shall be enrolled in the same or equivalent course, if applicable, so that the student may continue and complete the entire course. (Education Code 51225.2)

CSBA NOTE: Although Education Code 51225.2 requires COEs to award partial credits to students who transfer from school to school, there is no uniform system for calculating and awarding partial credits. A recommendation for how to award partial credit is available in the California Child Welfare Council's, "PartialAcademic Credit Model Policy and Practice Recommendations" and should be revised to reflect local practice. Partial credits shall be awarded on the basis of 0.5 credits for every seven class periods attended per subject. If the school is on a block schedule, each block schedule class period attended shall be equal to two regular class periods per subject. Partial credits and grades earned by a student shall be included on the student's official transcript within two

business days of the COE's notification of the student's transfer, as required under Education Code 49069.5.

In no event shall the COE prevent a student experiencing homelessness from taking or retaking a course to meet the eligibility requirements for admission to the California State University or the University of California. (Education Code 51225.2)

Applicability of Graduation Requirements

CSBA NOTE: The following section is for use by COEs maintaining high schools. For more information regarding requirements for graduation from high school, see BP 6146.1 - High School Graduation Requirements.

To obtain a high school diploma, a student experiencing homelessness shall complete all courses required by Education Code 51225.3 and fulfill any additional graduation requirements established by the County Board and/or County Superintendent, as applicable.

However, when a student experiencing homelessness who has completed the second year of high school transfers into a COE school or program, the student shall be exempted from all COE-established coursework and other COE-established graduation requirements, unless the County Superintendent or designee makes a finding that the student is reasonably able to complete the additional requirements in time to graduate from high school by the end of the fourth year of high school. Within 30 calendar days of the student's transfer, the County Superintendent or designee shall notify the student, the person holding the right to make educational decisions for the student, and the COE liaison for homeless students of the availability of the exemption and whether the student qualifies. If the County Superintendent or designee fails to provide this notification, the student shall be eligible for the exemption once notified, even if the notification occurs after the student is no longer homeless. (Education Code 51225.1)

CSBA NOTE: Pursuant to Education Code 51225.1, as amended by SB 532, to determine whether a student with significant gaps in school attendance is in the third or fourth year of high school, the student's age as compared to the average age of students in the third or fourth year of high school may be used.

To determine whether a student is in the third or fourth year of high school, the COE shall use either the number of credits the student has earned as of the date of the transfer, the length of school enrollment, or for a student with significant gaps in school attendance, the student's age as compared to the average age of students in the third or fourth year of high school, whichever qualifies the student for the exemption. (Education Code 51225.1)

CSBA NOTE: Education Code 51225.1, as amended by SB 532, requires the COE to exempt a student who qualifies for an exemption from COE-established graduation requirements, under the circumstances described below.

If the student experiencing homelessness was not properly notified of an exemption, declined the exemption, or was not previously exempted, the student or the person holding the right to make educational decisions for the student may request the exemption and the County Superintendent or

designee shall exempt the student within 30 days of the request. The student may request the exemption even if the student is no longer a homeless student. (Education Code 51225.1)

CSBA NOTE: Pursuant to Education Code 51225.1, as amended by SB 532, the COE is required to reevaluate a student's eligibility for an exemption from COE-established graduation requirements, as described below.

When the County Superintendent or designee determines that a student who transferred into a COE school is reasonably able to complete COE-established graduation requirements by the end of the student's fourth year of high school, the student shall not be exempted from those requirements. Within 30 calendar days of the following academic year, the student shall be reevaluated based on the student's course completion status at the time, to determine if the student continues to be reasonably able to complete the COE-established graduation requirements in time to graduate by the end of the student's fourth year of high school. Written notice as to whether the student then qualifies for exemption shall be provided to the student, the person holding the right to make educational decisions for the student, and if applicable, to the student's social worker or probation officer. (Education Code 51225.1)

If, upon reevaluation, it is determined that the student experiencing homelessness is not reasonably able to complete the COE-established graduation requirements in time to graduate from high school by the end of the student's fourth year of high school, the County Superintendent or designee shall provide the student with the option to receive an exemption from COE-established graduation requirements or stay in school for a fifth year to complete the COE-established graduation requirements upon agreement with the student, or if under 18 years of age, the person holding the right to make educational decisions for the students, and provide notifications in accordance with Education Code 51225.1. (Education Code 51225.1)

CSBA NOTE: Pursuant to Education Code 51225.1, as amended by SB 532, the COE is required to consult with a student experiencing homelessness who is granted an exemption from COE-established graduation requirements and the person holding the right to make educational decisions for the student, as described below.

When a student experiencing homelessness is exempted from COE-established graduation requirements, the County Superintendent or designee shall consult with the student and the person holding the right to make educational decisions for the student about the following: (Education Code 51225.1)

1. Discussion of how any requirements that are waived may affect the student's postsecondary education or vocational plans, including the ability to gain admission to a postsecondary educational institution

2. Discussion and information about other options available to the student, including, but not limited to, a fifth year of high school, possible credit recovery, and any transfer opportunities available through the California Community Colleges

3. Consideration of the student's academic data and any other information relevant to making an informed decision on whether to accept the exemption

The COE shall not require or request a student experiencing homelessness to transfer schools in order to qualify for an exemption and shall not grant any request made by a student experiencing homelessness, the person holding the right to make educational decisions for the student, or the COE liaison on behalf of the student for a transfer solely to qualify for an exemption. (Education Code 51225.1)

CSBA NOTE: Education Code 51225.1 prohibits the COE from requiring a student who is eligible for an exemption from COE-established graduation requirements from accepting the exemption or being denied enrollment, as described below.

The County Superintendent or designee shall not require a student experiencing homelessness who is eligible for an exemption from COE-established graduation requirements, and would otherwise be entitled to remain in attendance at the school, to accept the exemption or be denied enrollment in, or the ability to complete, courses for which the student is otherwise eligible, including courses necessary to attend an institution of higher education, regardless of whether such courses are required for statewide graduation requirements. (Education Code 51225.1)

CSBA NOTE: Education Code 51225.1 prohibits the COE from revoking a student's exemption from COE-established graduation requirements.

If a student experiencing homelessness is exempted from COE-established graduation requirements, the exemption shall not be revoked. Additionally, the exemption shall continue to apply after the student is no longer homeless or if the student transfers to another school or out of the COE school or program. (Education Code 51225.1)

CSBA NOTE: Pursuant to Education Code 51225.1, the COE may not require or request a student who is exempted from COE-established graduation requirements and completes statewide coursework requirements before the end of the student's fourth year of high school to graduate early, as described below.

The Superintendent or designee shall not require or request a student experiencing homelessness who is exempted from COE-established graduation requirements and who completes the statewide coursework requirements before the end of the fourth year of high school, and would otherwise be entitled to remain in school, to graduate before the end of the student's fourth year of high school. (Education Code 51225.1)

CSBA NOTE: Pursuant to Education Code 51225.1, as amended by SB 532, if the COE determines that a student who is eligible for the exemption from COE-established graduation requirements is reasonably able to complete those requirements in time to graduate from high school by the end of the student's fifth year, the COE is required to provide the following.

Upon making a finding that a student experiencing homelessness is reasonably able to complete COE-established graduation requirements within the fifth year of high school, the County Superintendent or designee shall: (Education Code 51225.1)

1. Consult with the student and, if under 18 years of age, the person holding the right to make educational decisions for the student, of the option available to the student to remain in school for a fifth year to complete the COE-established graduation requirements and how that will affect the student's ability to gain admission to a postsecondary educational

institution

2. Consult with and provide information to the student about transfer opportunities available through the California Community Colleges

3. Upon agreement with the student or with the person holding the right to make educational decisions for the student if under 18 years of age, permit the student to stay in school for a fifth year to complete the COE-established graduation requirements

4. Consult with the student or with the person holding the right to make educational decisions for the student of the option to remain in the student's school or origin

CSBA NOTE: Pursuant to Education Code 51225.1, as amended by SB 532, until January 1, 2028, when a student experiencing homelessness who has completed the second year of high school transfers into the COE from another COE or school district or transfers between high schools within the COE, and is not reasonably able to complete the COE-established graduation requirements, but is reasonably able to complete the statewide coursework requirements, within the student's fifth year of high school, the COE is required to exempt the student from the COE-established graduation requirements and provide the student with the option to remain in school for a fifth year to complete the statewide requirements. In such situations, consultation with the student and the person holding the right to make educational decisions for the student is required, as provided below.

When a student experiencing homelessness who has completed the second year of high school transfers into the COE from another COE or school district, and is not reasonably able to complete the COE-established graduation requirements within the student's fifth year of high school but is reasonably able to complete the statewide coursework requirements within the fifth year of high school, the student shall be exempted from all COE-established graduation requirements and be provided with the option to remain in school for a fifth year to complete the statewide requirements. In such situations, the County Superintendent or designee shall consult with the student and the person holding the right to make educational decisions for the student, regarding the following: (Education Code 51225.1)

1. The student's option to remain in school for a fifth year to complete statewide coursework requirements

2. The effect of waiving the COE-established requirements and remaining in school for a fifth year on the student's postsecondary education or vocation plans, including the ability to gain admission to an institution of higher education

3. Other options available to the student, including but not limited to, possible credit recovery, and any transfer opportunities available through the California Community Colleges

4. The student's academic data and any other information relevant to making an informed decision on whether to accept the exemption and option to remain in school for a fifth year to complete the statewide coursework requirements

A student experiencing homelessness who transfers to a COE school shall be expected to complete all courses and fulfill graduation requirements as specified in County 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

CSBA NOTE: The following paragraph is required pursuant to Education Code 48850.

A student experiencing homelessness who enrolls in any COE school or program shall have access to extracurricular and enrichment activities that are available to all students in the school or program. (Education Code 48850)~~**Notification, Complaints, and Posting Requirements**~~

~~Information regarding the educational rights of students experiencing homelessness, as specified in Education Code 51225.1 and 51225.2, 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 51225.1, 51225.2)~~

Notification, Complaints, and Posting Requirements

~~CSBA NOTE: Education Code 51225.1 and 51225.2 provide that complaints of noncompliance with specified requirements related to the educational rights of students experiencing homelessness may be filed in accordance with the uniform complaint procedures (UCP) specified in 5 CCR 4600-4670. As with other complaints covered under the UCP, a complainant may appeal the COE's decision to CDE and, if the COE or CDE finds any merit in the complaint, the COE must provide a remedy to the affected student. See BP/AR 1312.3 - Uniform Complaint Procedures.~~

~~Any complaint that the COE has not complied with requirements regarding the education of students experiencing homelessness, as specified in Education Code 51225.1 or 51225.2, may be filed in accordance with the COE's Uniform Complaint Procedures.~~

CSBA NOTE: Education Code 48852.6 requires the COE and each school that maintains a ~~web site~~website to post on the COE and school ~~web sites~~websites information related to the education of students experiencing homelessness, as specified in the following paragraphs.

The County Superintendent or designee shall ensure that a list of the COE 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 COE's ~~web site.~~website. (Education Code 48852.6)

~~Each~~Additionally, each COE school that has a ~~web site~~website shall ~~also~~ post the contact information for the COE liaison and the name and contact information of any employee or other person under contract with the school who assists the COE liaison in completing the liaison's duties pursuant to 42 USC 11432. (Education Code 48852.6)

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State	**Description**
5 CCR 4600-4670	Uniform complaint procedures
Ed. Code 39807.5	Payment of transportation costs by parents
Ed. Code 48850	Academic achievement of students in foster care and homeless children
Ed. Code 48851	Identification of homeless children and youths and unaccompanied youths; housing questionnaire
Ed. Code 48851.3	Homeless education program policies; liaison responsibilities
Ed. Code 48851.5	Local educational agency liaison for homeless children and youths
Ed. Code 48852.3	Monitoring for compliance with chapter
Ed. Code 48852.5	Notice of educational rights of ~~homeless~~ students experiencing homelessness
Ed. Code 48852.6	~~Web site~~Website posting of information regarding homelessness
Ed. Code 48852.7	Education of ~~homeless~~ students experiencing homelessness; immediate enrollment
Ed. Code 48859	Definitions
Ed. Code 48915.5	Recommended expulsion; ~~homeless~~ student experiencing homelessness with disabilities
Ed. Code 48918.1	Notice of recommended expulsion
Ed. Code 48985	Notices to parents/~~guardian~~guardians in language other than English
Ed. Code 51225.1-51225.3	Graduation requirements
Ed. Code 52052	Accountability; numerically significant student subgroups
Ed. Code 52060-52077	Local control and accountability plan

Federal	**Description**
20 USC 1087vv	Free Application for Federal Student Aid; definitions
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
20 USC 1400-1482	Individuals with Disabilities Education Act
20 USC 6311	State plan
42 USC ~~11431~~11301-11435	McKinney-Vento Homeless Assistance Act

42 USC 12705	Cranston-Gonzalez National Affordable Housing Act; state and local strategies

Management Resources	Description
California Child Welfare Council Publication	Partial Credit Model Policy and Practice Recommendations, September 2013
California Department of Education Publication	Homeless Education Dispute Resolution Process, March 2020
California Department of Education Publication	Federal Program Monitoring Instrument
National Center for Homeless Education Publication	Homeless Liaison Toolkit, 2020
U.S. Department of Education Guidance	Education for Homeless Children and Youths Program, Non-Regulatory Guidance, August 2018
U.S. Department of Education Guidance	Dear Colleague Letter, July 27, 2016
Website	National Homelessness Law Center
Website	University of California
Website	U.S. Department of Education, Education for Homeless Children and Youths Grants for State and Local Activities
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Website	National Center for Homeless Education at SERVE
Website	California State University
Website	California Interscholastic Federation
Website	California Department of Education, Homeless Children and Youth Education
Website	California Community Colleges
Website	California Child Welfare Council

Cross References

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0410	Nondiscrimination In County Office Programs And Activities
0460	Local Control And Accountability Plan
0460	Local Control And Accountability Plan
~~0500~~	~~Accountability~~
~~1113~~	~~County Office of Education And School Websites~~
~~1113~~	~~County Office of Education And School Websites~~
~~1113-E(1)~~	~~County Office of Education And School Websites~~

1400	Relations Between Other Governmental Agencies And The Schools
3250	Transportation Fees
3250	Transportation Fees
3515.4	Recovery For Property Loss Or Damage
3515.4	Recovery For Property Loss Or Damage
3541	Transportation Routes And Services
3550	Food Service/Child Nutrition Program
3550	Food Service/Child Nutrition Program
3553	Free And Reduced Price Meals
3553	Free And Reduced Price Meals
4112.9	Employee Notifications
4112.9-E(1)	Employee Notifications
4131	Staff Development
4212.9	Employee Notifications
4212.9-E(1)	Employee Notifications
4231	Staff Development
4312.9	Employee Notifications
4312.9-E(1)	Employee Notifications
4331	Staff Development
5111	Admission
5111	Admission
5113.1	Chronic Absence And Truancy
5113.1	Chronic Absence And Truancy
5113.11	Attendance Supervision
5125	Student Records
5125	Student Records
5132	Dress And Grooming
5132	Dress And Grooming
5141.26	Tuberculosis Testing
5141.31	Immunizations
5141.31	Immunizations

~~5141.32~~	~~Health Screening For School Entry~~
~~5141.6~~	~~School Health Services~~
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~~5144.2~~	~~Suspension And Expulsion/Due Process (Students With Disabilities)~~
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~~5148.2~~	~~Before/After School Programs~~
~~5148.2~~	~~Before/After School Programs~~
~~5148.3~~	~~Preschool/Early Childhood Education~~
~~5148.3~~	~~Preschool/Early Childhood Education~~
~~6143~~	~~Courses Of Study~~
~~6143~~	~~Courses Of Study~~
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~~6145~~	~~Extracurricular And Cocurricular Activities~~
~~6145.2~~	~~Athletic Competition~~
~~6145.2~~	~~Athletic Competition~~
6146.3~~1~~	~~Reciprocity Of Academic Credit~~High School Graduation Requirements
6146.3	~~Reciprocity Of Academic Credit~~Reciprocity Of Academic Credit
~~6159~~	~~Individualized Education Program~~
~~6159~~	~~Individualized Education Program~~
~~6159.1~~	~~Procedural Safeguards And Complaints For Special Education~~
~~6159.1~~	~~Procedural Safeguards And Complaints For Special Education~~
~~6159.3~~	~~Appointment Of Surrogate Parent For Special Education Students~~
~~6159.3~~	~~Appointment Of Surrogate Parent For Special Education Students~~
~~6162.51~~	~~State Academic Achievement Tests~~
~~6162.51~~	~~State Academic Achievement Tests~~

~~6171~~	~~Title I Programs~~
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Exhibit 6173-E(1): Education For Homeless Children

Status: ADOPTED

Original Adopted Date: 03/01/2022 **| Last Revised Date:** 02/01/2026 **| Last Reviewed Date:** ~~03~~02/01/~~2022~~2026

COUNTY OFFICE OF EDUCATION EXPLANATION OF DECISION RELATED TO ELIGIBILITY, SCHOOL SELECTION, OR ENROLLMENT

CSBA NOTE: The following form should be revised to reflect local practice. In the U.S. Department of Education's (USDOE), "Education for Homeless Children and Youths Program Non-Regulatory Guidance," USDOE recommends that the written statement of any decision regarding the eligibility, school selection, or enrollment of a student experiencing homelessness include the elements specified below. SCOE NOTE: REVISED SCOE form will be added once policy has been adopted by the Board

Instructions: The following form provides notice and explanation to a student's parent/guardian or an unaccompanied youth regarding the county office of education's (COE) decision related to student eligibility, school selection, or enrollment.

Date:_____ Name of person completing form:_____
Title:_____ Phone number:_____

In accordance with the federal McKinney-Vento Homeless Assistance Act (42 USC 11431-11435), this notification is being provided to either:
Name of parent(s)/guardian(s): _____
Name of unaccompanied student: _____

School requested:_____
COE liaison's placement decision (name of school):_____

Description of action(s) proposed/refused by the COE liaison related to eligibility, school selection, or enrollment, including an explanation of why the action(s) is proposed/refused:
_____
_____
_____
_____
_____

The COE liaison's determination regarding eligibility, school selection, or enrollment was based upon the following evidence:
_____
_____
_____
_____

_____

Other options the COE liaison considered, if any, which were rejected for the following reasons:
_____
_____
_____
_____
_____

Factors relevant to the COE liaison's decision and information related to the eligibility or best interest determination including the facts, witnesses, and evidence relied upon and their sources, if any:
_____
_____
_____
_____
_____

You have the right to appeal this decision to the County Superintendent of Schools. To do so, contact the County Superintendent within the next ~~___(~~_____ (insert number of days)~~___)~~ days to request a Dispute Form. You may provide written or oral documentation to support your position, and may also seek the assistance of social services, advocates, and/or service providers in the dispute process. The County Superintendent or designee will review all the evidence and will notify you of the decision within ~~___(~~_____ (insert number of days)~~___)~~ days.

If you are not satisfied with the County Superintendent's decision, you may then appeal to the California Department of Education (CDE). The COE liaison can assist you with this appeal.

CONTACT INFORMATION:

COE Liaison: The COE liaison is one of the primary contacts between families experiencing homelessness and school or COE staff. The COE liaison is responsible for coordinating services to ensure that students experiencing homelessness enroll in school and have the opportunity to succeed academically, and mediates enrollment disputes as needed.

Name of COE's homeless liaison:_____
Address:_____
Email Address:_____
Phone number:_____

State Coordinator: If you appeal the County Superintendent's decision to CDE, the COE liaison shall forward all written documentation and related paperwork to CDE's Homeless Education Program. The state coordinator will review the COE and parent/guardian information and will notify you of the decision within ten working days of receiving the materials.

Name of state homeless coordinator:_____
Address:_____
Email Address:_____

Phone number: _____

RIGHTS:

Pending the final resolution of this dispute, including the period of all appeals, the student has the right to immediately enroll in the school requested and to participate fully in school activities at that school.

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6172	Gifted And Talented Student Program
6173.1	Education For Foster Youth
6173.1	Education For Foster Youth
6177	Summer Learning Programs
6179	Supplemental Instruction
6190	Evaluation Of The Instructional Program

Exhibit 6173-E(2): Education For Homeless Children

Status: ADOPTED

Original Adopted Date: 03/01/2022 **| Last Revised Date:** 02/01/2026**| Last Reviewed Date:** ~~03~~02/01/~~2022~~2026

SCOE NOTE: REVISED SCOE form will be added once policy has been adopted by the Board

DISPUTE FORM

Instructions: This form is to be completed by a parent/guardian or student when a dispute regarding enrollment has arisen. As an alternative to completing this form, the information on this form may be shared orally with the county office of education (COE) liaison for homeless students.

Date submitted:_____
Student's name:_____
Name of person completing form:_____
Relation to student:_____
Address:_____
Email address:_____
Phone number:_____

Name of school requested:_____

I wish to appeal the decision made by the COE liaison regarding:

□ Eligibility
□ School selection
□ Enrollment

Reason for the appeal: You may include an explanation to support your appeal in this space or provide your explanation orally.
_____
_____
_____

I have been provided with:

□ A written explanation of the COE liaison's decision
□ Contact information for the COE liaison
□ Contact information for the state homeless coordinator
□ A copy of this dispute form

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State	**Description**
5 CCR 4600-4670	Uniform complaint procedures
Ed. Code 39807.5	Payment of transportation costs by parents
Ed. Code 48850	Academic achievement of students in foster care and homeless children
Ed. Code 48851	Identification of homeless children and youths and unaccompanied youths; housing questionnaire
Ed. Code 48851.3	Homeless education program policies; liaison responsibilities
Ed. Code 48851.5	Local educational agency liaison for homeless children and youths
Ed. Code 48852.3	Monitoring for compliance with chapter
Ed. Code 48852.5	Notice of educational rights of ~~homeless~~ students experiencing homelessness
Ed. Code 48852.6	~~Web site~~Website posting of information regarding homelessness
Ed. Code 48852.7	Education of ~~homeless~~ students experiencing homelessness; immediate enrollment
Ed. Code 48859	Definitions
Ed. Code 48915.5	Recommended expulsion; ~~homeless~~ student experiencing homelessness with disabilities
Ed. Code 48918.1	Notice of recommended expulsion
Ed. Code 48985	Notices to parents/~~guardian~~guardians in language other than English
Ed. Code 51225.1-51225.3	Graduation requirements
Ed. Code 52052	Accountability; numerically significant student subgroups
Ed. Code 52060-52077	Local control and accountability plan

Federal	**Description**
20 USC 1087vv	Free Application for Federal Student Aid; definitions
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
20 USC 1400-1482	Individuals with Disabilities Education Act
20 USC 6311	State plan
42 USC ~~11431~~11301-11435	McKinney-Vento Homeless Assistance Act

42 USC 12705	Cranston-Gonzalez National Affordable Housing Act; state and local strategies

Management Resources	Description
California Child Welfare Council Publication	Partial Credit Model Policy and Practice Recommendations, September 2013
California Department of Education Publication	Homeless Education Dispute Resolution Process, March 2020
California Department of Education Publication	Federal Program Monitoring Instrument
National Center for Homeless Education Publication	Homeless Liaison Toolkit, 2020
U.S. Department of Education Guidance	Education for Homeless Children and Youths Program, Non-Regulatory Guidance, August 2018
U.S. Department of Education Guidance	Dear Colleague Letter, July 27, 2016
Website	National Homelessness Law Center
Website	University of California
Website	U.S. Department of Education, Education for Homeless Children and Youths Grants for State and Local Activities
Website	National Law Center on Homelessness and Poverty
Website	National Center for Homeless Education at SERVE
Website	California State University
Website	California Interscholastic Federation
Website	California Department of Education, Homeless Children and Youth Education
Website	California Community Colleges
Website	California Child Welfare Council

Cross References

Code	Description
0410	Nondiscrimination In County Office Programs And Activities
0460	Local Control And Accountability Plan
0460	Local Control And Accountability Plan
~~0500~~	~~Accountability~~
~~1113~~	~~County Office of Education And School Websites~~
~~1113~~	~~County Office of Education And School Websites~~
~~1113-E(1)~~	~~County Office of Education And School Websites~~

1400	Relations Between Other Governmental Agencies And The Schools
3250	Transportation Fees
3250	Transportation Fees
3515.4	Recovery For Property Loss Or Damage
3515.4	Recovery For Property Loss Or Damage
3541	Transportation Routes And Services
3550	Food Service/Child Nutrition Program
3550	Food Service/Child Nutrition Program
3553	Free And Reduced Price Meals
3553	Free And Reduced Price Meals
4112.9	Employee Notifications
4112.9-E(1)	Employee Notifications
4131	Staff Development
4212.9	Employee Notifications
4212.9-E(1)	Employee Notifications
4231	Staff Development
4312.9	Employee Notifications
4312.9-E(1)	Employee Notifications
4331	Staff Development
5111	Admission
5111	Admission
5113.1	Chronic Absence And Truancy
5113.1	Chronic Absence And Truancy
5113.11	Attendance Supervision
5125	Student Records
5125	Student Records
5132	Dress And Grooming
5132	Dress And Grooming
5141.26	Tuberculosis Testing
5141.31	Immunizations
5141.31	Immunizations

~~5141.32~~	~~Health Screening For School Entry~~
~~5141.6~~	~~School Health Services~~
~~5141.6~~	~~School Health Services~~
~~5144.1~~	~~Suspension And Expulsion/Due Process~~
~~5144.1~~	~~Suspension And Expulsion/Due Process~~
~~5144.2~~	~~Suspension And Expulsion/Due Process (Students With Disabilities)~~
~~5145.6~~	~~Parent/Guardian Notifications~~
~~5145.6-E(1)~~	~~Parent/Guardian Notifications~~
~~5148.2~~	~~Before/After School Programs~~
~~5148.2~~	~~Before/After School Programs~~
~~5148.3~~	~~Preschool/Early Childhood Education~~
~~5148.3~~	~~Preschool/Early Childhood Education~~
~~6143~~	~~Courses Of Study~~
~~6143~~	~~Courses Of Study~~
~~6145~~	~~Extracurricular And Cocurricular Activities~~
~~6145~~	~~Extracurricular And Cocurricular Activities~~
~~6145.2~~	~~Athletic Competition~~
~~6145.2~~	~~Athletic Competition~~
6146.3~~1~~	~~Reciprocity Of Academic Credit~~High School Graduation Requirements
6146.3	~~Reciprocity Of Academic Credit~~Reciprocity Of Academic Credit
~~6159~~	~~Individualized Education Program~~
~~6159~~	~~Individualized Education Program~~
~~6159.1~~	~~Procedural Safeguards And Complaints For Special Education~~
~~6159.1~~	~~Procedural Safeguards And Complaints For Special Education~~
~~6159.3~~	~~Appointment Of Surrogate Parent For Special Education Students~~
~~6159.3~~	~~Appointment Of Surrogate Parent For Special Education Students~~
~~6162.51~~	~~State Academic Achievement Tests~~
~~6162.51~~	~~State Academic Achievement Tests~~

~~6171~~	~~Title I Programs~~
~~6171~~	~~Title I Programs~~
~~6172~~	~~Gifted And Talented Student Program~~
~~6172~~	~~Gifted And Talented Student Program~~
~~6173.1~~	~~Education For Foster Youth~~
~~6173.1~~	~~Education For Foster Youth~~
~~6177~~	~~Summer Learning Programs~~
~~6179~~	~~Supplemental Instruction~~
~~6190~~	~~Evaluation Of The Instructional Program~~

County Board Bylaw 9250: Remuneration, Reimbursement And Other Benefits

Status: ADOPTED

Original Adopted Date: 01/01/2016 | **Last Revised Date:** 02/01/2026 | **Last Reviewed Date:** ~~01~~02/01/~~2016~~2026

~~**Compensation**~~

~~CSBA NOTE: Education Code 1090 authorizes County Board of Education members to receive compensation for their services, with a maximum amount prescribed based on the county classification. For County Boards that are fiscally independent, the amount of compensation is determined by the County Board. For others, the amount of compensation is determined by the County Board of Supervisors.~~

~~Any County Board whose members receive maximum compensation allowed should select Option 1 below and may, at its discretion, revise the paragraph to reflect the actual dollar amount. A County Board whose members elect to receive less than the maximum amount provided in law should select Option 2 and specify the amount. County Boards whose members do not receive compensation should select Option 3.~~

~~OPTION 1: Each member of the County Board of Education who attends all of the board meetings in a month may receive the maximum monthly compensation as provided for in Education Code 1090.~~

~~OPTION 2: Each member of the County Board of Education who attends all of the board meetings in a month may receive a monthly compensation of $ _____. (Education Code 1090)~~

~~OPTION 3: The members of the County Board of Education view their service as a voluntary contribution to the community and elect not to receive the compensation to which they are entitled pursuant to Education Code 1090.~~

~~CSBA NOTE: The remainder of this section is for use by County Boards that selected Option 1 or 2 above.~~

~~On an annual basis, the County Board may increase the compensation of County Board members beyond the limit delineated in Education Code 1090 in an amount not to exceed five percent based on the present monthly rate of compensation. (Education Code 1090)~~

~~County Board members are not required to accept payment for meetings attended.~~

~~Any County Board member who does not attend all County Board meetings during the month is eligible to receive only a percentage of the monthly compensation equal to the percentage of meetings he/she attended, unless otherwise authorized by the County Board in accordance with law. (Education Code 1090)~~

~~CSBA NOTE: Pursuant to Education Code 1090, the County Board may adopt a resolution authorizing a County Board member to be compensated for meetings he/she missed under specified circumstances. See the accompanying exhibit for a sample resolution.~~

Compensation

CSBA NOTE: Education Code 1090 authorizes County Board of Education members to receive compensation for their services, with a maximum amount prescribed based on the county classification, and, as amended by AB 1390 (Ch. 639, Statutes of 2025), increases the maximum monthly compensation amount. For County Boards that are fiscally independent, the amount of compensation is determined by the County Board. For others, the amount of compensation is determined by the County Board of Supervisors. For a chart with the maximum amount of monthly compensation amounts per county classification, see Exhibit (2).

In order to receive the entire compensation amount for a given month, a County Board member is required to attend all County Board meetings held that month, including special and emergency County Board meetings. Pursuant to Education Code 1090, a County Board member who is absent from a meeting shall not receive the pro rata monthly compensation for that meeting unless the County Board finds, via resolution, that the County Board member was absent due to one or more specified circumstances. For a sample resolution authorizing compensation for an absent County Board member, see Exhibit (1).

Additionally, pursuant to Education Code 1090, the County Board may annually increase the monthly compensation of County Board members beyond the applicable maximum amount delineated in Education Code 1090 by an amount not to exceed five percent.

Each member of the County Board of Education shall be provided monthly compensation of $106.09 , less any amounts deducted for meeting absences which are not excused by the County Board. (Education Code 1090)

County Board members are not required to accept the monthly compensation.

At the May Board meeting the County Board may amend this Bylaw to increase the compensation of County Board members beyond the limit delineated in Education Code 1090 in an amount not to exceed five percent based on the present monthly rate of compensation. (Education Code 1090)

CSBA NOTE: In order to receive the entire compensation amount for a given month, a County Board member is required to attend all County Board meetings held that month, including special and emergency County Board meetings. Pursuant to Education Code 1090, a County Board member who is absent from a meeting shall not receive the pro rata monthly compensation for that meeting unless the County Board finds, via resolution, that the County Board member was absent due to one or more specified circumstances. For a sample resolution authorizing compensation for an absent County Board member, see Exhibit (1).

A County Board member ~~may be compensated for meetings he/she missed when the County Board, by~~who is absent from a County Board meeting shall not receive the pro rata monthly compensation for that meeting unless the County Board finds, via resolution, ~~finds that he/she was performing designated services for the districtt~~that at the time of the County Board meeting ~~or that he/she~~the County Board member was absent ~~because of~~due to the need to perform services on behalf of the County Board, illness, jury duty, or a hardship deemed acceptable by the County Board. (Education Code 1090)

Student Board member compensation shall be provided in accordance with County Board Bylaw 9150 - Student Board Members.

CSBA NOTE: The following optional paragraph is for use by any County Board whose quorum also serves as another legislative body that receives additional compensation. Pursuant to Government Code 54952.3, the disclosure requirements described below are not applicable if the compensation of the legislative body is set by statute.

Whenever a quorum of ~~the~~ County Board members serves as another legislative body which will meet simultaneously or in serial order to a County Board meeting, the County Board clerk or a member of the County Board shall, when required by law, verbally announce the amount of any additional compensation or stipend that each member will be entitled to receive as a result of convening the simultaneous or serial meeting. (Government Code 54952.3)

Reimbursement of Expenses

CSBA NOTE: County Board members may be reimbursed for expenses incurred when performing their official duties. ~~Pursuant to Government Code 8314, it is unlawful for any elected official to use or permit others to use public resources for personal purposes not authorized by law. As defined, "personal purposes" include activities for personal enjoyment, private gain or advantage, or an outside endeavor not related to agency business, but do not include the incidental and minimal use of public resources (e.g., equipment or office space) for personal purposes, including an occasional telephone call.~~

Pursuant to Education Code 1090, any County Board member who uses a privately owned vehicle in the performance of their official duties may be reimbursed for mileage at the same rate as any other county official. In counties where county officials are not reimbursed for mileage, County Board members are still entitled to be reimbursed for actual and necessary traveling expenses pursuant to Education Code 1091. Additionally, Education Code 1094 authorizes reimbursement for printing required by the County Board, including all incidental expenses incurred for stationery or other purposes in the performance of its duties; Education Code 1095 authorizes reimbursement for costs incurred for membership in specified education related organizations; and Education Code 1096 authorizes reimbursement for the actual expenses of attending specified meetings or conferences.

However, Article XVI, section 6, of the California Constitution generally prohibits gifts of public funds and Government Code 8314 prohibits the use of public resources for campaign activity or personal purposes which are not authorized by law.

County Board members shall be reimbursed for actual and necessary expenses incurred when performing authorized services for the County Board, including expenses for travel, printing, or membership in any state or local organization of governing boards of school districts or county boards ~~of education.~~. Additionally, County Board members shall ~~also~~ be reimbursed for the actual expenses of attending, with prior approval, meetings or conferences of any society, association, or organization to which the County Board subscribes for membership. (Education Code 1091, 1094-1096)

Locally established timelines and procedures for reimbursement shall be utilized when reimbursing County Board members.

CSBA NOTE: The ~~remainder of this section is optional and may be revised~~following paragraphs should be modified to reflect ~~district~~local practice.

~~Personal~~All other expenses, including personal expenses, shall be the responsibility of individual County Board members~~.~~ and shall not be paid or reimbursed by the county office of education (COE). (Government Code 8314)

Personal expenses include, but are not limited to, the personal portion of any trip, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the County Board member on official business, personal use of an automobile, and personal losses and traffic violation fees incurred while on official business.

~~**Health and Welfare Benefits for Current Board Members**~~

Credit Cards

CSBA NOTE: Although some county offices of education (COE) issue credit cards to County Board members, a policy statement issued by the Institute for Local Government, primarily applicable to city and county governments, indicates that many local agencies have decided not to issue credit cards to local officials because of the potential for confusing an agency credit card with a personal card and the negative consequences of personal use of an agency card. The following optional paragraph should be deleted if the COE does not issue credit cards to County Board members.

County Board members may use COE-issued credit cards while on official COE business, consistent with locally established limits. Personal expenses shall not be charged on a COE-issued credit card, even if the County Board member intends to subsequently reimburse the COE for the personal charges.

Benefits for County Board Members

CSBA NOTE: The following section is optional. ~~The~~Pursuant to Government Code 53201 and 53205, the County Board has the option of providing health and welfare benefits to its members ~~pursuant to Government Code 53201 and 53205~~ and has flexibility in selecting the types of coverage and the methods of payment for such coverage. Pursuant to Government Code 53200, health and welfare benefits may include, but are not limited to, hospital, medical, surgical, dental, disability, group life, legal expense, and income protection insurance or benefits. However, Internal Revenue Service Publication 571, which was last revised in January 2025, indicates that, as elected officials, County Board members are not eligible to participate in ~~district~~COE programs for the purchase of tax sheltered annuities pursuant to 26 USC 403 and 26 CFR 1.403(b)-2.

Pursuant to Government Code 53208.5, the health and welfare benefits of a County Board member ~~can~~may not be ~~no~~ greater than that received by nonsafety employees of the ~~county office of education~~ (COE) or, if the COE has different benefit structures, ~~no~~not greater than the most generous schedule of benefits being received by any category of nonsafety employees. Nonsafety employees are those employees not otherwise included in Government Code 20420-20445 defining "safety members" for purposes of membership in the Public Employees' Retirement System. Additionally, Government Code 53208.5 ~~also~~ provides that County Board members shall not be eligible to accrue multiple health and welfare benefits from two or more public agencies for concurrent service, unless the County Board member serves as a regular full-time employee in a separate public agency.

Government Code 53202 authorizes the County Board to contract with one or more insurers, health service organizations, or legal service organizations for health and welfare benefits. Alternatively, the County Board may approve an existing health care arrangement between a County Board member and an insurer or health care provider. In 83 Ops.Cal.Atty.Gen. 124 (2000), the Attorney General opined that, if a ~~school~~ district chooses to approve such an arrangement, the district may pay for this benefit by way of reimbursement to the ~~school district board~~Board member who has paid for the benefit instead of ~~making~~ a direct payment to the insurer. However, according to the Attorney General, a ~~school~~ district may not make cash payments to ~~governing~~ board ~~member~~ members in lieu of providing them with health insurance benefits. Although the Attorney General's Opinion does not specifically address ~~county boards~~COEs, the same requirements would likely apply to county board members. For County Boards considering the reimbursement of County Board members for the cost of health and welfare benefits, it is recommended that the County Board consult CSBA's District and County Office of Education Legal Services or other legal counsel.

County Board members may participate in the health and welfare benefits program provided for ~~county office of education~~ (COE) employees.

~~Health~~ as permitted by law. However, health and welfare benefits for County Board members shall be no greater than ~~that~~benefits received by nonsafety employees with the most generous schedule of benefits. (Government Code 53201, 53205, 53208.5)

CSBA NOTE: The County Board may choose and/or revise any of the following options to reflect local practice.

The COE shall pay the premiums required for County Board members electing to participate in the ~~County Board's~~COE's health and welfare benefits program ~~shall have the premiums required for the benefit selected~~ paid to the same ext~~e~~nt as that it pays for COE employees.

CSBA NOTE: ~~The following optional paragraph is for use by county boards that~~Pursuant to Government Code 53205.1, the County Board may choose to pay all or a portion of premiums, dues, or other charges for health and welfare benefits for a County Board member's spouse or dependent children~~, as authorized by Government Code 53205.1. The County Board may revise the paragraph to specify a different portion of payment.~~.

Pursuant to Family Code 297.5, registered domestic partners have the same rights, protections, and benefits as spouses under California law. Therefore, to the extent that the ~~district~~County Board provides health benefits under state law to spouses of County Board members, the same coverage must be provided to registered domestic partners.

Pursuant to Health and Safety Code 1373 and Insurance Code 10277, ~~the age at which~~ a person ceases to be a dependent child ~~is age~~at 26 years of age or higher as specified in the health plan, unless otherwise provided under a plan that qualifies as a grandfathered plan pursuant to 42 USC 18011. ~~In addition~~ Additionally, a health services plan or insurer is required to continue coverage for a dependent child who attains the age specified in the plan if ~~he/she~~the child is incapable of self-sustaining employment by reason of a physically or mentally disabling injury, illness, or condition and is chiefly dependent on the subscriber or insured for support. In addition, Health and Safety Code 1373 and Insurance Code 10277 ~~also~~ require that, if the plan provides coverage for a dependent child who is over 26 years of age ~~26~~ and enrolled at a secondary or postsecondary

educational institution, continued coverage must be provided during any break in the school calendar and during a medical leave of absence as specified.

The following paragraph should be deleted or modified to reflect local practice.

Health and welfare benefits provided to County Board members shall be extended at the same level to their spouse/registered domestic partner and to their eligible dependent children as ~~extended to nonsafety employees and as~~ specified in law and the health plan. Family Code 297.5; Government Code 53205.1)

~~**Health and Welfare Benefits for Former Board Members**~~ (

CSBA NOTE: ~~The following section is optional.~~ Pursuant to Government Code 53201 ~~authorizes~~, the County Board ~~to~~may pay premiums for health and welfare benefits for former County Board members under ~~the~~very limited circumstances ~~described below. Any~~ . It is recommended that the County Board ~~that does not offer benefits to former County Board members should delete this entire section.~~consult CSBA's District and County Office of Education Legal Services or other legal counsel before adding, modifying, or deleting the following paragraph.

Former County Board members, and their spouse/registered domestic partner and eligible dependent children, may participate in the health and welfare benefits program provided for COE employees ~~under the conditions specified below.~~

~~Health and welfare benefits for former County Board members shall be no greater than those received~~only as permitted by ~~the COE's nonsafety employees with the most generous schedule of benefits.~~ ~~(Government Code 53208.5)~~

~~CSBA NOTE: Pursuant to Government Code 53201, a County Board may pay premiums for health and welfare benefits for former County Board members only if all of the following conditions are satisfied: (1) the County Board paid for benefits for former County Board members before January 1, 1994; (2) the former County Board member served in office after January 1, 1981; (3) the former County Board member's term began before January 1, 1995; and (4) the former County Board member served for 12 or more years. If the County Board did not pay benefits for former County Board members before January 1, 1994, benefits may be provided to former County Board members only on a self-pay basis, even if a former member has served in office for the requisite amount of time.~~

~~Because this is a complex area of law, it is strongly recommended that the district consult with legal counsel before offering paid health benefits to former County Board members.~~

~~The following optional paragraph is for use only by County Boards that meet all the conditions specified above. All other County Boards should delete the paragraph.~~

~~Any former County Board member who began his/her term before January 1, 1995 and served for 12 or more years shall be entitled to County Board paid health and welfare benefits. (Government Code 53201)~~

~~CSBA NOTE: The following paragraph is optional. If the County Boards allows members elected on or after January 1, 1995 to continue benefits at their own expense after leaving service, as authorized by Government Code 53201, it may revise the following paragraph to require more than one term of service at its discretion. At its discretion, the County Board may revise the following paragraph to require more than one term of office.~~

~~Any former County Board member leaving the County Board after at least one term of office may participate in the health and welfare benefits program at his/her own expense if coverage is in effect at the time of retirement. (Government Code 53201)~~

~~CSBA NOTE: The following optional paragraph is for use by all County Boards. Government Code 53205.1 authorizes the County Board to fund health and welfare benefits for spouses and dependent children of former County Board members.~~

~~If health and welfare benefits are provided to a former County Board member, it shall be extended, at his/her expense and at the same level, to his/her spouse/registered domestic partner and eligible dependent children as authorized by law and the health plan.~~

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State	Description
Cal. Const. Art. XVI, Sec. 6	Prohibition on gifts of public funds
Ed. Code 1090-1096	Stipends and expenses
Ed. Code 33362-33363	Reimbursement of expenses; county board member or member-elect
Ed. Code 44038	Cash deposits for transportation purchased on credit
Fam. Code 297-297.5	Rights, protections, benefits under the law; registered domestic partners
~~Fam. Code 300~~	~~Definition of marriage~~
Gov. Code 20322	Elective officers; election to become member
Gov. Code 20420-20445	Membership in Public Employees' Retirement System; definition of safety employees
Gov. Code 3543.7	Duty to meet and negotiate in good faith
Gov. Code 53200-53209	Group insurance

Gov. Code 54952.3	Simultaneous or serial meetings; announcement of compensation
Gov. Code 8314	Use of public resources
H&S Code 1373	Health services plan~~,~~; coverage for dependent children
Ins. Code 10277-10278	Group and individual health insurance~~,~~; coverage for dependent children

Federal	**Description**
26 CFR 1.403(b)-2	Tax-sheltered annuities~~,~~; definition of employee
26 USC 403	Tax-sheltered annuities
42 USC 18011	Right to maintain existing health coverage

Management Resources	**Description**
Attorney General Opinion	91 Ops.Cal.Atty.Gen. 37 (2008)
Attorney General Opinion	83 Ops.Cal.Atty.Gen. 124 (2000)
Court Decision	Thorning v. Hollister School District~~,~~ (1992) 11 Cal.App.4th 1598
Court Decision	Board of Education of the Palo Alto Unified School District v. Superior Court of Santa Clara County~~,~~ (1979) 93 Cal.App.3d 578
Institute for Local Government Publication	Sample Expense and Use of Public Resources Policy Statement, January 2006
Internal Revenue Service Publication	Tax-Sheltered Annuity Plans (403(b) Plans) for Employees of Public Schools and Certain Tax-Exempt Organizations, Publication 571, rev. January ~~2015~~2025
Website	CSBA District and County Office of Education Legal Services
Website	Public Employees' Retirement System
Website	Internal Revenue Service
Website	Institute for Local Government
Website	CSBA

Cross References

Code	**Description**
1160	Political Processes
3100	Budget Adoption And Revision

9150	Student Board Members
9240	Board Training
9324	Minutes And Recordings

County Exhibit 9250-E(1): Remuneration, Reimbursement And Other Benefits

Status: ADOPTED

Original Adopted Date: 01/01/2016 | **Last Revised Date:** 02/01/2026 | **Last Reviewed Date:** ~~01~~02/01/~~2016~~2026

SCOE NOTE: REVISED SCOE form will be added once policy has been adopted by the Board

RESOLUTION ON EXCUSING COUNTY BOARD MEMBER ABSENCE FOR PURPOSES OF MONTHLY COMPENSATION ~~FOR MISSED MEETINGS~~

~~The following optional exhibit is for use by any County Board of Education that offers compensation to its members for their service; see Options #1 and 2 in the accompanying Board bylaw. Pursuant to Education Code 1090, a County Board member may receive compensation for County Board meetings that he/she missed if the County Board makes a finding, by resolution that one or more specified circumstances exist.~~

~~WHEREAS, the _____ County Board of Education appreciates the services provided by members of the County Board and provides compensation for meeting attendance in accordance with Education Code 1090 and Board Bylaw 9250; and~~

CSBA NOTE: Pursuant to Education Code 1090 and the accompanying County Board Bylaw, a County Board of Education member who is absent from a meeting shall not receive the pro rata monthly compensation for that meeting unless the County Board finds, via resolution, that the County Board member was absent due to one or more specified circumstances. The following optional exhibit provides such a resolution for use by county boards that offer monthly compensation to members of the County Board.

WHEREAS, the members of the Siskiyou County Board of Education (County Board) receive monthly compensation for meeting attendance in accordance with Education Code 1090 (EC 1090) and County Board Bylaw 9250 – Remuneration, Reimbursement and Other Benefits (BB 9250);

~~WHEREAS, Education Code~~(EC 1090 ~~provides that the monthly compensation provided to County Board members shall be commensurate with the percentage of meetings attended during the month unless otherwise authorized by~~) and County Board ~~resolution;~~Bylaw 9250 – Remuneration, Reimbursement and Other Benefits (BB 9250);

WHEREAS, ~~Education Code~~pursuant to EC 1090 ~~specifies limited circumstances under which the~~ and BB 9250, a County Board ~~is authorized to compensate~~member who is absent from a County Board ~~member for meetings he/she missed; and~~

~~WHEREAS,~~meeting shall not receive the pro rata monthly compensation for that meeting unless the

County Board finds, via resolution, that (name of Board member) did not attend the County Board member was absent due to the need to perform services for the County Board, illness, jury duty, or a hardship deemed acceptable by the County Board at the time of the County Board meeting; and (Exhibit will be formatted once the Siskiyou County Board adopts this exhibit)

WHEREAS, _____(name of County Board member) was absent from the County Board meeting(s) on (dates) for the following reason(s): (check applicable reasons)

[ ] Performance of designated duties for the County Board during the time of the meeting
[ ] Illness or jury duty
[ ] Hardship deemed acceptable by the County Board

_____ (date(s)).

NOW THEREFORE BE IT RESOLVED that the _____ , the County Board of Education approves full compensation of (finds that the absence of _____(name of County Board member) for the month of _____.

PASSED AND ADOPTED THIS _____ day of _____, _____ at a regular meeting, by from the following vote:

AYES:_____ NOES:_____ ABSENT:_____

Attest:

_____ _____
County Board Secretary meeting(s) on _____ (date(s)) is excused for the following reason(s):

[ ] Performance of other designated duties on behalf of the County Board President
[ ] Illness
[ ] Jury duty
[ ] Hardship deemed acceptable by the County Board

; and

BE IT FURTHER RESOLVED, the County Board authorizes _____ (name of County Board member) to be compensated for the County Board meeting(s) on _____(date(s)).

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Policy Reference Disclaimer:
These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the Governing Board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State	Description
Cal. Const. Art. XVI, Sec. 6	Prohibition on gifts of public funds
Ed. Code 1090-1096	Stipends and expenses
Ed. Code 33362-33363	Reimbursement of expenses; county board member or member-elect
Ed. Code 44038	Cash deposits for transportation purchased on credit
Fam. Code 297-297.5	Rights, protections, benefits under the law; registered domestic partners
~~Fam. Code 300~~	~~Definition of marriage~~
Gov. Code 20322	Elective officers; election to become member
Gov. Code 20420-20445	Membership in Public Employees' Retirement System; definition of safety employees
Gov. Code 3543.7	Duty to meet and negotiate in good faith
Gov. Code 53200-53209	Group insurance
Gov. Code 54952.3	Simultaneous or serial meetings; announcement of compensation
Gov. Code 8314	Use of public resources
H&S Code 1373	Health services plan~~,~~; coverage for dependent children
Ins. Code 10277-10278	Group and individual health insurance~~,~~; coverage for dependent children

Federal	Description
26 CFR 1.403(b)-2	Tax-sheltered annuities~~,~~; definition of employee
26 USC 403	Tax-sheltered annuities
42 USC 18011	Right to maintain existing health coverage

Management Resources	Description
Attorney General Opinion	91 Ops.Cal.Atty.Gen. 37 (2008)
Attorney General Opinion	83 Ops.Cal.Atty.Gen. 124 (2000)
Court Decision	Thorning v. Hollister School District~~,~~ (1992) 11 Cal.App.4th 1598
Court Decision	Board of Education of the Palo Alto Unified School District v. Superior Court of Santa Clara County~~,~~ (1979) 93 Cal.App.3d 578
Institute for Local Government Publication	Sample Expense and Use of Public Resources Policy Statement, January 2006

Internal Revenue Service Publication	Tax-Sheltered Annuity Plans (403(b) Plans) for Employees of Public Schools and Certain Tax-Exempt Organizations, Publication 571, rev. January ~~2015~~2025
Website	CSBA District and County Office of Education Legal Services
Website	Public Employees' Retirement System
Website	Internal Revenue Service
Website	Institute for Local Government
Website	CSBA

Cross References

Code	Description
1160	Political Processes
3100	Budget Adoption And Revision
9150	Student Board Members
9240	Board Training
9324	Minutes And Recordings

County Exhibit 9250-E(2): Remuneration, Reimbursement And Other Benefits

Status: ADOPTED

Original Adopted Date: 02/01/2026 | **Last Revised Date:** 02/01/2026

CHART OF COUNTY BOARD MEMBER MONTHLY COMPENSATION

CSBA NOTE: Education Code 1090 authorizes County Board of Education members to receive compensation for their services with a maximum amount prescribed based on the county classification, and, as amended by AB 1390 (Ch. 639, Statutes of 2025), increases the maximum monthly compensation amount. For county boards that are fiscally independent, the amount of compensation is determined by the County Board. For others, the amount of compensation is determined by the County Board of Supervisors. The following chart provides the maximum statutory monthly compensation amount for each county classification.

Additionally, pursuant to Education Code 1090, the County Board may annually increase the monthly compensation of County Board members beyond the applicable maximum amount delineated in the chart by an amount not to exceed five percent of individual County Board members' present monthly compensation.

County Classification	Monthly Compensation Limit
Class One County	$3,000
Class Two County	$2,000
Class Three County	$1,500
Class Four County	$1,000
Class Five, Six, Seven, or Eight County	$800

Policy Reference UPDATE Service
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Ed. Code 44038	Cash deposits for transportation purchased on credit
Fam. Code 297-297.5	Rights, protections, benefits under the law; registered domestic partners

Gov. Code 20322	Elective officers; election to become member
Gov. Code 20420-20445	Membership in Public Employees' Retirement System; definition of safety employees
Gov. Code 3543.7	Duty to meet and negotiate in good faith
Gov. Code 53200-53209	Group insurance
Gov. Code 54952.3	Simultaneous or serial meetings; announcement of compensation
Gov. Code 8314	Use of public resources
H&S Code 1373	Health services plan~~,~~; coverage for dependent children
Ins. Code 10277-10278	Group and individual health insurance~~,~~; coverage for dependent children

Federal	**Description**
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26 USC 403	Tax-sheltered annuities
42 USC 18011	Right to maintain existing health coverage

Management Resources	**Description**
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Website	CSBA District and County Office of Education Legal Services
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Website	CSBA

Cross References

Code	**Description**

1160	Political Processes
3100	Budget Adoption And Revision
9150	Student Board Members
9240	Board Training
9324	Minutes And Recordings

County Board Bylaw 9320: Meetings And Notices

Status: ADOPTED

Original Adopted Date: 01/01/2021 | **Last Revised Date:** ~~03~~02/01/~~2024~~2026 | **Last Reviewed Date:** ~~03~~02/01/~~2024~~2026

CSBA NOTE: The following bylaw is **mandated** pursuant to Education Code 1011 and Government Code 54954, which require the County Board of Education to fix the time and location for its regular County Board meetings by rule and regulation. See "Regular Meetings" below for language fulfilling this mandate.

Meetings of the County Board of Education are conducted for the purpose of accomplishing County Board business. ~~In~~The County Board may meet in open session or closed session, as necessary, in accordance with applicable open meeting laws (Brown Act), ~~the County Board shall hold its meetings in public and shall conduct closed sessions during such meetings only as authorized by law. To encourage community involvement in the schools,~~and County Board ~~meetings shall provide the opportunity for members of the public to directly address the~~County Bylaw 9320.1 – Remote Meetings and Attendance, County Board~~. All meetings shall be conducted in accordance with law and the County Board's bylaws, policies~~ Bylaw 9321 – Closed Session, County Board Bylaw 9322 – Agenda/Meeting Materials, and ~~administrative regulations~~County Board Bylaw 9323 – Meeting Conduct.

A County Board meeting exists whenever a majority of County Board members ~~gather~~gathers at the same time and location, including ~~teleconference location as permitted by Government Code 54953~~remotely or electronically, to hear, discuss, deliberate, or take action upon any item within the subject matter jurisdiction of the County Board. (Government Code 54952.2)

~~CSBA NOTE: The Brown Act prohibits serial meetings, defined under Government Code 54952.2 as a series of communications of any kind, directly or through intermediaries, to discuss, deliberate, or take action on any item of County Board of Education business.~~

~~This prohibition against serial meetings also applies to communications via technology. Email exchanges, text/chat threads, or comments posted on a blog or social media account that result in a majority of the County Board "discussing among themselves" an item within the subject matter jurisdiction of the County Board could result in a Brown Act violation. Pursuant to Government Code 54952.2, County Board members may engage in separate conversations or communications with members of the public on an Internet-based social media platform that is open and accessible to the public as long as a majority of the County Board does not use the platform to discuss among themselves business within the subject matter jurisdiction of the County Board and members do not comment on or use digital icons (e.g., "likes" or emojis) to express reactions to communications~~

made by other County Board members. Additionally, a County Board member is prohibited from responding directly to any communication from other members of the County Board on a social media platform regarding matters that are within the subject matter jurisdiction of the County Board. See BB 9012 - Board Member Electronic Communications.

In 84 Ops.Cal.Atty.Gen. 30 (2001), the Attorney General opined that Government Code 54952.2 prohibits a majority of the County Board from sending emails to each other to develop a collective concurrence as to action to be taken by the County Board even if the emails are (1) sent to the secretary and chairperson, (2) posted on the website of the County Board and/or the county office of education (COE), and (3) distributed (in a printed version) at the next meeting. Although the Attorney General recognized that those three conditions would allow the deliberations to be conducted, to some extent, "in public," the emails were prohibited by the Brown Act because all debate would be completed before the meeting and members of the public who did not have Internet access would be excluded from the debate.

In accordance with law and as specified in Board Bylaw 9012 - Board Member Electronic Communications, a majority of the County Board shall not, outside of an authorized meeting, use a series of communications of any kind, directly or through intermediaries, including social media and other electronic communications, to discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the County Board. (Government Code 54952.2)

CSBA NOTE: Government Code 54952.2 specifies that briefings between staff and County Board members are permissible in order to answer questions or to provide information, as long as the briefing is not used to communicate the comments or position of any other County Board member.

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

CSBA NOTE: Government Code 54953.2 requires that all County Board meetings meet the protections of the Americans with Disabilities Act (ADA) (42 USC 12132) and implementing regulations. Such protections require the County Board to ensure that the meeting is accessible to persons with disabilities and, upon request, to provide disability-related accommodations, such as auxiliary aids and services. Auxiliary aids and services may include accommodations at the actual meeting, such as a sign-language interpreter, or accommodations to the supporting documentation, such as Braille translation of the agenda packet. Government Code 54954.2 requires that the agenda specify how, when, and to whom a request for accommodation should be made; see BB 9322 - Agenda/Meeting Materials.

Government Code 54953 requires the County Board to maintain and implement a procedure for receiving and swiftly resolving requests for reasonable accommodation for individuals with disabilities, consistent with the ADA, and to resolve any doubt in favor of accessibility.

~~In order to help ensure the participation of individuals with disabilities at County Board meetings, appropriate disability-related accommodations or modifications shall be provided upon request in accordance with the Americans with Disabilities Act. Any doubt about a request for accommodation shall be resolved in favor of accessibility. Notice of the procedure for receiving and resolving such requests for accommodation shall be given in each instance in which notice of the time of a meeting is otherwise given or the agenda for the meeting is otherwise posted. (Government Code 54953, 54953.2, 54954.1, 54954.2)~~

CSBA NOTE: The Brown Act prohibits serial County Board meetings, which are defined by Government Code 54952.2 as a series of communications of any kind, directly or through intermediaries, to discuss, deliberate, or take action on any item of County Board of Education business.

This prohibition against serial County Board meetings also applies to communications via technology. Email exchanges, text/chat threads, or comments posted on a blog or social media account that result in a majority of the County Board "discussing among themselves" an item within the subject matter jurisdiction of the County Board could result in a Brown Act violation. Pursuant to Government Code 54952.2, County Board members may engage in separate conversations or communications with members of the public on social media that is open and accessible to the public as long as a majority of the County Board does not use the platform to directly communicate among themselves regarding matters within the subject matter jurisdiction of the County Board and members do not comment on or use digital icons (e.g., "likes" or emojis) to express reactions to communications made by other County Board members. Additionally, a County Board member is prohibited from responding directly to any communication from other members of the County Board on a social media platform regarding matters that are within the subject matter jurisdiction of the County Board. For more information regarding County Board member communications via technology, see BB 9012 - Board Member Electronic Communications.

However, Government Code 54952.2 specifies that briefings between less than a quorum of the County Board and staff, whether in-person, virtual, or via email, are permissible in order to answer questions or to provide information, as long as the briefing is not used to communicate the comments or position of any other County Board member.

It is recommended that county boards with questions regarding serial County Board meetings consult CSBA's District and County Office of Education Legal Services or other legal counsel.

In accordance with County Board Bylaw 9012 - Board Member Electronic Communications, a majority of the County 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 County Board. (Government Code 54952.2)

However, the County Superintendent of Schools or designee may engage in separate conversations or communications with County Board members in order to answer questions or provide information regarding any matter within the subject matter jurisdiction of the County Board, as long

as the County Superintendent or designee does not communicate the comments or position of any County Board members to other County Board members. (Government Code 54952.2)

Regular Meetings

CSBA NOTE: Education Code 1011 and Government Code 54954 **mandate** the County Board to fix the time and location ~~of~~for its regular County Board meetings by rule and regulation. The following paragraph should be revised to reflect local practice.

Unless otherwise determined by the County Board, the County Board shall hold one regular County Board meeting(s) each month starting at 2:00 p.m. on the third Wednesday of the month, (except for September's meeting which will start at 6:00 p.m.) at the Siskiyou County Office of Education, 609 S. Gold Street, Yreka, CA 96097

CSBA NOTE: Pursuant to Government Code 54954.2, the agenda for a regular County Board meeting ~~must~~is required to be posted at least 72 hours prior to the meeting~~,~~ at a location that is freely accessible to the public. Additionally, Government Code 54954.2 ~~also~~ requires that the agenda be posted on the County Board's and/or the ~~COE's~~county office of education's (COE) website. Other posting requirements may apply where County Board members ~~are participating by teleconference~~attend and participate remotely as specified ~~below~~in BB 9320.1 – Remote Meetings and Attendance.

The Attorney General has determined in 78 Ops.Cal.Atty.Gen. 327 (1995) that weekend hours may be counted as part of the 72-hour period for posting of the agenda prior to a regular board meeting. In the same opinion, the Attorney General found that the term "freely accessible" requires that the agenda be posted in a location where it can be read by the public at any time during the 72 hours immediately preceding the meeting. For example, if a building where the agenda is posted is closed during the evening hours, the agenda ~~must~~is required to also be posted in a location accessible during evening hours, such as a lighted display case outside of the building. ~~The~~Additionally, the Attorney General ~~also~~ opined in 88 Ops.Cal.Atty.Gen. 218 (2005) that the agenda may be posted on a touch screen electronic kiosk, in lieu of a paper copy on a bulletin board, as long as the kiosk is accessible without charge to the public 24 hours a day, seven days a week.

At least 72 hours prior to a regular County Board meeting, the agenda shall be posted at one or more locations freely accessible to members of the public ~~and~~, on the website of the County Board and/or the county office of education (COE)~~.~~), and at any location required by County Board Bylaw 9320.1 – Remote Meetings and Attendance. (Government Code 54954.2)

CSBA NOTE: Pursuant to Government Code 54957.5, the agenda ~~must~~is required to list the address where the public can inspect agenda materials that are distributed to County Board members less than 72 hours before a regular County Board meeting. Pursuant to Government Code 54957.5, when agenda materials are distributed to all or a majority of the County Board less than 72 hours before a regular County Board meeting and outside of regular business hours, the materials may be posted on the County Board's or COE's website in satisfaction of the Brown Act if specified requirements are met. It is recommended that county boards and COEs with questions regarding this exception ~~are encouraged to~~ consult CSBA's District and County Office of Education

Legal Services or ~~COE~~other legal counsel. ~~Also~~For more information on distributing agenda materials to County Board members, see BB 9322 - Agenda/Meeting Materials.

~~In addition~~Additionally, pursuant to the California Public Records Act (Government Code 7920.000~~-~~ - 7930.215), agenda materials related to an open session of a County Board's regular County Board meeting are "public records" and are subject to inspection by any member of the public as specified in BP/AR 1340 - Access to County Office Records.

Consistent with ~~Government Code 54957.5 and~~County Board Bylaw 9322 - Agenda/Meeting Materials, whenever agenda materials relating to an open session of a regular County Board meeting are distributed to the County Board less than 72 hours before the meeting, the secretary to the County Board or the secretary's 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 ~~COE~~County Board's or COE's website at the time the materials are distributed to all or a majority of the County Board if distributed outside of business hours. (Government Code 54957.5)

Special Meetings

CSBA NOTE: Government Code 54956 permits the County Board president or a majority of the County Board to call a special County Board meeting. When a majority of the County Board has requested a special County Board meeting on the same specific topic, the secretary to the County Board or the secretary's designee shall inform the County Board and the meeting shall be organized and called. If an individual County Board member desires a special County Board meeting on a specific topic that has not been called by the County Board president, the County Board member should inform the County Superintendent of Schools or designee rather than other County Board members in order to comply with the Brown Act.

Special meetings of the County Board may be called at any time by the presiding officer or a majority of the County Board members on any topic within the subject matter jurisdiction of the County 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 ~~of the meeting~~, written notice of a special ~~meetings~~County Board meeting shall be ~~delivered~~: (Government Code 54953.8, 54953.8.3, 54956)

1. Delivered personally or by any other means to all County Board members and the local media who have requested such notice in writing~~. The notice also shall be posted~~

2. Posted on the County Board's and/or COE's website~~,~~ and~~, at least 24 hours before the time of the meeting,~~ in a location freely accessible to the public~~.~~

3. Posted in any location required by County Board Bylaw 9320.1 - Remote Meetings and Attendance

The notice shall specify the time and location of the special County Board meeting and the business to be transacted or discussed. No other business shall be considered ~~at this meeting~~. (Government Code 54956)

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

~~Every notice of a special meeting shall provide an opportunity for members of the public to directly address the County Board concerning any item that has been described in the meeting notice, before or during the item's consideration.~~ ~~(Government Code 54954.3)~~ (Government Code 54956)

Emergency Meetings

CSBA NOTE: The emergency County Board meeting provisions in Government Code 54956.5 differ from the provisions in Government Code 54953.8.2, as added by SB 707 (Ch. 327, Statutes of 2025), that permit a remote County Board meeting based on a proclaimed state of emergency or local emergency. The former permits the County Board to hold an urgent County Board meeting without the 24-hour notice and posting requirements, while the latter permits the County Board to meet remotely without the requirement to post the physical location of County Board members.

In the case of an emergency situation for which prompt action is necessary due to the disruption or threatened disruption of public facilities, the County Board may hold an emergency County Board meeting ~~without complying~~as long as it complies with all requirements of a special County Board meeting, except the 24-hour notice and/or 24-hour posting ~~requirement for special meetings pursuant to Government Code 54956.~~requirements. (Government Code 54956.5)

The County Board may meet in closed session during an emergency ~~meetings~~County 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)

~~The County Board shall comply with all other requirements for special meetings during an emergency meeting.~~ ~~(Government Code 54956.5)~~

CSBA NOTE: Government Code 54956.5 requires the County Board president or designee to give notice of an emergency County Board meeting by telephone at least one hour before the meeting to the local media that have requested notice of special County Board meetings or, as amended by AB 2350 (Ch. 565, Statutes of 2024), by email.

Except in the case of a dire emergency, the County Board president or designee shall give notice of the emergency County Board meeting by telephone or email at least one hour before the meeting to the local media that have requested notice of special County Board meetings. ~~All~~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 County Board meeting as possible, the County Board shall notify those media representatives of the meeting and shall describe the purpose of the meeting and any action taken by the County Board. In the case of a dire emergency, the County Board president or designee shall give such notice at or near the time notification as is given to the other members of the County Board. (Government Code 54956.5)

The minutes of the emergency County Board meeting, a list of persons the County Board president or designee notified or attempted to notify, a copy of the ~~rollcall~~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 ~~as possible~~. (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 County 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 County Board to provide one-hour notice before holding an emergency County Board meeting may endanger the public health and/or safety as determined by a majority of the members of the County Board. (Government Code 54956.5)

Adjourned/Continued Meetings

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

Study Sessions, Retreats, Public Forums, and Discussion Meetings

CSBA NOTE: The following section is optional and may be revised to reflect ~~County Board~~local practice. Pursuant to Government Code 54954.2, the County Board ~~must still~~is required to comply with the public notice requirements when holding a study session, retreat, public forum, or other such County Board meeting.

The County 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. ~~The~~Additionally, the County Board may ~~also~~ convene a retreat ~~or discussion meeting~~ to discuss County Board roles and relationships. Any such County Board meeting, regardless of title or topic, shall be held as a regular

or special County Board meeting, as appropriate, and shall comply with all other requirements for regular or special County Board meetings. (Government Code 54956)

Other Gatherings

Attendance by a majority of County Board members at any of the following events is not subject to the Brown Act provided that a majority of the County Board members do not discuss specific County Board 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 county board members

2. An open, publicized meeting organized by a person or organization other than the County Board or COE to address a topic of local community concern

3. An open and noticed meeting of another body of the COE

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 County Board established pursuant to County Board Bylaw 9130 - Board Committees, provided that the County Board members who are not members of the standing committee attend only as observers

Individual contacts or conversations between a County 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 County Board is holding a ~~teleconference~~remote County Board meeting during a proclaimed state of emergency or local emergency in accordance with County Board Bylaw 9320.1 - Remote Meetings and Attendance, all County Board meetings shall be held within COE 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 COE is a party

2. Inspect real or personal property which cannot conveniently be brought into the county, 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 COE has no meeting facility within its boundaries or if its principal office is located outside the county

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 COE over which the state or federal officials have jurisdiction

6. Meet in or near a facility owned by the COE but located outside the county, provided the meeting agenda is limited to items directly related to that facility

7. Visit the office of ~~the~~ ~~County~~ ~~Board's~~ legal counsel ~~for~~ ~~a~~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

All County 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 County Board meeting location unsafe and the deadline for posting the location has passed, the meeting shall be held at a location designated by the County 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.

Traditional Teleconferencing

A County Board member may participate in any meeting by teleconference, which includes both audio or video/audio so long as the following conditions are met (Government Code 54953): (Government Code 54954)

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 legislative body of a local agency

3. The location of the County Board member participating by teleconference 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 County Board member participating by teleconference, may hear/listen to the meeting to the same extent as the County Board member participating by teleconference, and may make public comment during the same portion of the agenda as others members of the public from the same location as the County Board member participating by teleconference

4. The location of the County Board member participating by teleconference is noted in the agenda and the agenda is posted at the location of the County Board member participating by teleconference in advance of the meeting as statutorily required based on the type of meeting

5. At least a quorum of the members is within the COE boundaries

Teleconferencing by Individual County Board Member Due to Just Cause

CSBA NOTE: Government Code 54953, as amended by AB 557 (Ch. 534, Statutes of 2023), authorizes a County Board member, until January 1, 2026, to participate in a meeting by teleconference for just cause, as described below. County Boards should be aware that the choice to participate in a meeting by teleconference due to just cause is at the sole discretion of the County Board member and can be exercised at any time. Therefore, it is recommended that the County Board consider including teleconference access, as described below, as part of every meeting. The County Board is also encouraged to consult CSBA's District and County Office of Education Legal Services or COE legal counsel to determine the best means of complying with Government Code 54953.

Until January 1, 2026, when there is "just cause" preventing a County Board member from attending a County Board meeting in person, that County Board member may participate in that meeting by teleconference without: (Government Code 54953):

1. Including the location of the County Board member participating by teleconference in the agenda

2. Making the location of the County Board member participating by teleconference open and accessible to the public

3. Posting the agenda at the location of the County Board member participating by teleconference

A County Board member needing to participate by teleconference for just cause shall notify the County Board at the earliest possible opportunity, including at the start of a regular meeting, of the need to do so and include a general description of the circumstances relating to the need to appear by teleconference at the given meeting. (Government Code 54953)

For the County Board member to participate by teleconference under this section, all of the following are required (Government Code 54953):

1. All votes taken during the meeting are by rollcall

2. At least a quorum of the County Board participates in person from a singular physical location clearly identified on the agenda

3. The County Board member utilizes both audio and visual technology to participate in the meeting

CSBA NOTE: Government Code 54953 requires County Board members participating by teleconference due to just cause to publicly disclose whether any individual 18 years of age or older is present at the County Board member's location and, if so, the general nature of the member's relationship with each such individual before "any" County Board action is taken, but does not specify the frequency of such disclosures. One option is for the County Board member to make the initial disclosure at the start of the meeting and then make additional disclosures, if needed, each time an individual 18 years of age or older enters or exits the County Board member's location. Another option is for the County Board member to make separate disclosures before each County Board action. County boards are encouraged to consult CSBA's District and County Office of Education Legal Services or district legal counsel to determine the best means of complying with this requirement.

4. The County Board member participating by teleconference publicly discloses, before any action is taken, whether any individuals 18 years of age or older are present at the County Board member's location and the general nature of the member's relationship with each such individual

5. 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 so long as the platform or service is not controlled by the COE.

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

If the platform or service is disrupted such that the public cannot access the meeting or give real-time public comment, the meeting may continue but the County Board may not take action on any agenda item until the disruption is resolved. (Government Code 54953)

A County Board member shall be permitted to participate by teleconference for just cause for no more than two meetings per calendar year. (Government Code 54953)

For purposes of this section, "just cause" may exist for any of the following: (Government Code 54953)

1. A childcare or caregiving need of a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner that requires a County Board member to participate remotely

2. A contagious illness prevents a County Board member from attending in person

3. A County Board member has a need related to a physical or mental disability not otherwise reasonably accommodated

4. A County Board member is traveling while on official business of the County Board or another state or local agency

Teleconferencing by Individual County Board Member Due to Emergency Circumstances

CSBA NOTE: Government Code 54953, as amended by AB 557 (Ch. 534, Statutes of 2023), authorizes a County Board member, until January 1, 2026, to participate in a meeting by teleconference due to emergency circumstances, as described below.

Until January 1, 2026, when a physical or family medical emergency would prevent a County Board member from attending a County Board meeting in person, that County Board member may request to participate in such meeting by teleconference. The County Board member requesting to appear remotely shall submit the request as soon as possible and include a concise general description of the emergency that necessitated the request. The County Board member shall not be required to disclose any disability, medical diagnosis, or personal medical information exempt under existing law. (Government Code 54953)

If the request is received timely, it shall be added to the agenda as the first item of business at the meeting, even before any closed session items. If the request is not received timely, it shall be taken

up by the County Board before the first item of business at the meeting. The request shall only be granted upon a vote by the majority of the County Board. (Government Code 54953, 54954.2)

If the request is granted by the County Board, the County Board member may participate by teleconference without: (Government Code 54953):

1. Including the location of the County Board member participating by teleconference in the agenda

2. Making the location of the County Board member participating by teleconference open and accessible to the public

3. Posting the agenda at the location of the County Board member participating by teleconference

For the County Board member to participate by teleconference due to emergency circumstances, all of the following are required: (Government Code 54953):

1. All votes taken during the meeting are by rollcall

2. At least a quorum of the County Board participates in person from a singular physical location clearly identified on the agenda

3. The County Board member participating by teleconference utilizes both audio and visual technology to participate in the meeting

CSBA NOTE: Government Code 54953 requires County Board members participating by teleconference due to emergency circumstances to publicly disclose whether any individual 18 years of age or older is present at the County Board member's location and, if so, the general nature of the member's relationship with each such individual before "any" County Board action is taken, but does not specify the frequency of such disclosures. One option is for the County Board member to make the initial disclosure at the start of the meeting and then make additional disclosures, if needed, each time an individual 18 years of age or older enters or exits the County Board member's location. Another option is for the County Board member to make separate disclosures before each County Board action. County boards are encouraged to consult CSBA's District and County Office of Education Legal Services or district legal counsel to determine the best means of complying with this requirement.

4. The County Board member participating by teleconference publicly discloses, before any action is taken, whether any individuals 18 years of age or older are present at the County Board member's location and the general nature of the member's relationship with each such individual

5. 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 so long as the platform or service is not controlled by the COE.

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

If the platform or service is disrupted such that the public cannot access the meeting or give real-time public comment, the meeting may continue but the County Board shall not take action on any agenda item until the disruption is resolved. (Government Code 54953)

In total, a County Board member may not participate by teleconference due to emergency circumstances alone, or together with teleconference due to just cause, as specified above, for more than 20 percent of the County Board's regular meetings or for more than three consecutive months. If the County Board meets less than 10 times in a calendar year, a County Board member may not appear remotely due to emergency circumstances for more than two meetings. (Government Code 54953)

Teleconference Meetings During a Proclaimed State of Emergency

CSBA NOTE: Pursuant to Government Code 54953, as amended by AB 557 (Ch. 534, Statutes of 2023), county boards are authorized to conduct meetings by teleconference as specified below when holding a meeting during a proclaimed state of emergency.

The County Board may conduct a County Board meeting entirely by teleconference during a proclaimed state of emergency pursuant to Government Code 8625-8629 in any of the following circumstances: (Government Code 54953)

1. For the purpose of determining whether meeting in person would present imminent risks to the health or safety of attendees due to the emergency

2. When the County Board has been determined, pursuant to Item #1 above, that meeting in person would present imminent risks to the health or safety of attendees due to the emergency

The County Board may hold a meeting by teleconference during a proclaimed state of emergency without: (Government Code 54953):

1. Including the location of County Board members in the agenda

2. Making the locations of County Board members open and accessible to the public

3. Posting the agenda at the locations of County Board members

For the County Board to hold such meeting, all of the following are required: (Government Code 54953):

1. All votes taken during the meeting are by rollcall

2. The public is able to access the meeting via a call-in service or an internet-based platform or service, with real-time public comment being allowed via the platform or service

   If an internet-based platform or service is utilized, it 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 COE.

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

If the platform or service is disrupted such that the public cannot access the meeting or give real-time public comment, the meeting may continue but the County Board may not take action on any agenda item until the disruption is resolved. (Government Code 54953)

For any public comment period with a time limit, the County Board may not close that public comment period or the opportunity to register until the full time for public comment has elapsed. For any other public comment period, the County Board shall allow a reasonable amount of time to allow members of the public to provide public comment and to register to do so. (Government Code 54953)

The County Board may continue to conduct all meetings by teleconference throughout one or more 45-day periods so long as, prior to the beginning of each 45-day period, the County Board has reconsidered the circumstances of the state of emergency and determines that it continues to directly impact the ability of the County Board to meet safely in person. (Government Code 54953)

Policy Reference UPDATE Service

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Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the Governing Board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State	Description
Ed. Code 1011	Times of regular meetings
Ed. Code 1012	Special meetings
Ed. Code 35140	Time and place of meetings
Ed. Code 35143	Annual organizational meetings; date and notice
Ed. Code 35144	Special meeting

~~Ed. Code 35145~~	~~Public meetings~~
~~Ed. Code 35145.5~~	~~Agenda; public participation and regulations~~
~~Ed. Code 35146~~	~~Closed sessions; student matters~~
~~Ed. Code 35147~~	~~Open meeting laws exceptions~~
Gov. Code 11135	~~Unlawful~~Prohibition of discrimination
Gov. Code 3511.1	Local agency executives
Gov. Code 54950-54963	The Ralph M. Brown Act
~~Gov. Code 54953~~	~~Meetings to be open and public; teleconferencing~~
~~Gov. Code 54954~~	~~Time and place of regular meetings~~
~~Gov. Code 54954.2~~	~~Agenda posting requirements; board actions~~
~~Gov. Code 54956~~	~~Special meetings~~
~~Gov. Code 54956.5~~	~~Emergency meetings~~
Gov. Code 7920.000-7930.215	California Public Records Act
Gov. Code 8625-8629	California Emergency Services Act

Federal	**Description**
28 CFR 35.160	~~Effective communications~~Effective communications for individuals with disabilities
28 CFR 36.303	~~Auxiliary aids and services~~Nondiscrimination on the basis of disability, public accommodations, auxiliary aids, and services
42 USC 12101-12213	~~Equal opportunity for individuals with disabilities~~Americans with Disabilities Act

Management Resources	**Description**
Attorney General Opinion	78 Ops.Cal.Atty.Gen. 327 (1995)
Attorney General Opinion	88 Ops.Cal.Atty.Gen. 218 (2005)
Attorney General Opinion	84 Ops.Cal.Atty.Gen. 30 (2001)
Attorney General Opinion	84 Ops.Cal.Atty.Gen. 181 (2001)
Attorney General Opinion	79 Ops.Cal.Atty.Gen. 69 (1996)
Court Decision	Knight First Amendment Institute at Columbia University v. Trump (2019) 928 F.3d 226
Court Decision	Garnier v. Poway Unified School District (S.D. Cal. September 26, 2019) No. 17-cv-2215-W (JLB), 2019 WL 4736208
Court Decision	Wolfe v. City of Fremont (2006) 144 Cal.App.4th 533

CSBA Publication	The Brown Act: School Boards and Open Meeting Laws, rev. 2014
Institute for Local Government Publication	The ABCs of Open Government Laws
League of California Cities Publication	~~Open and Public IV: A Guide to the Ralph M. Brown Act 2nd Edition, rev. July 2010~~Open and Public V: A Guide to the Ralph M. Brown Act, 2016
Website	CSBA District and County Office of Education Legal Services
Website	CSBA, GAMUT Meetings
Website	Institute for Local Government
Website	League of California Cities
~~Website~~	~~Institute for Local Government~~
Website	California Attorney General's Office
Website	CSBA

Cross References

Code	Description
0410	Nondiscrimination In County Office Programs And Activities
0420.44	Appeals Of District Decisions Regarding Charter Schools
~~0450~~0420.4	~~Comprehensive Safety Plan~~Authorization of County Charter Schools
~~0450~~0420.43	~~Comprehensive Safety Plan~~Revocation of County Charter Schools
0460	Local Control And Accountability Plan
0460	Local Control And Accountability Plan
~~1113~~	~~County Office of Education And School Websites~~
~~1113~~	~~County Office of Education And School Websites~~
~~1113-E(1)~~	~~County Office of Education And School Websites~~
1114	County Office of Education-Sponsored Social Media
1114	County Office of Education-Sponsored Social Media
~~1160~~	~~Political Processes~~
~~1220~~	~~Citizen Advisory Committees~~

~~1220~~	~~Citizen Advisory Committees~~
~~1330~~	~~Use Of County Office Facilities~~
~~1330~~	~~Use Of County Office Facilities~~
1340	Access To County Office Records
1340	Access To County Office Records
~~3280~~1431	~~Sale Or Lease Of County Office-Owned Real Property~~Waivers
~~3280~~3100	~~Sale Or Lease Of County Office-Owned Real Property~~Budget Adoption and Revision
~~3311~~3100	~~Bids~~Budget Adoption and Revision
~~3311~~9000	~~Bids~~Role Of The Board
~~3312~~9005	~~Contracts~~Governance Standards
~~3314~~	~~Payment For Goods And Services~~
~~3314~~	~~Payment For Goods And Services~~
~~3471~~	~~Parcel Taxes~~
~~3516~~	~~Emergencies And Disaster Preparedness Plan~~
~~3516~~	~~Emergencies And Disaster Preparedness Plan~~
~~4117.14~~	~~Postretirement Employment~~
~~4141.6~~	~~Concerted Action/Work Stoppage~~
~~4141.6~~	~~Concerted Action/Work Stoppage~~
~~4241.6~~	~~Concerted Action/Work Stoppage~~
~~4241.6~~	~~Concerted Action/Work Stoppage~~
~~4317.14~~	~~Postretirement Employment~~
9012	Board Member Electronic Communications
9100	Organization
9121	President
9130	Board Committees
9140	Board Representatives
9220	Governing Board Elections
9220-E(1)	Governing Board Elections
9230	Orientation

9240	Board Training
9270	Conflict Of Interest
9270-E(1)	Conflict Of Interest
9310	Board Policies
9320.1	Remote Meetings and Attendance
9321	Closed Session
9321-E(1)	Closed Session
9321-E(2)	Closed Session
9322	Agenda/Meeting Materials
9323	Meeting Conduct
9323.2	Actions By The Board
9323.2-E(1)	Actions By The Board
9324	Minutes And Recordings
9400	Board Self-Evaluation
9500	County Superintendent's Remuneration

County Board Bylaw 9320.1: Remote Meetings and Attendance

Status: ADOPTED

Original Adopted Date: 02/01/2026 **| Last Reviewed Date:** 02/01/2026

CSBA NOTE: The following County Board bylaw specifies the circumstances in which the County Board of Education is legally permitted to meet remotely and in which individual County Board members are permitted to attend and participate remotely in a County Board meeting.

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

Definitions

Local emergency means either of the following that impacts persons under the jurisdiction of the county office of education (COE) or property within the boundaries of the COE: (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 County Board meeting, and includes the terms "teleconference" and "virtual."

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

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

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

Traditional Method of Remote Attendance

A remote County Board member may attend and participate in a County 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 County Board

3. The physical location of the remote County 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 County Board member; may hear, listen to, or watch the meeting to the same extent as the remote County 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 County Board member

4. The location from which the remote County 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 County Board is within COE boundaries

Remote Attendance as an Accommodation

CSBA NOTE: In 107 Ops.Cal.Atty.Gen. 107, the Attorney General opined that a Board member with a qualifying disability under the federal Americans with Disability Act (ADA) is required to be offered remote attendance and participation as a reasonable accommodation. While the Attorney General did not prescribe all of the conditions and requirements of such a reasonable accommodation, the opinion found that it is required to be "done in a manner that simulates in-person attendance." Additionally, Government Code 54953, as amended by SB 707 (Ch. 327, Statutes of 2025), permits remote attendance and participation as a reasonable accommodation for a County Board member with a disability but requires that the County Board member (1) participate through both audio and visual technology, except that any County Board member with a disability may participate only through audio technology if a physical condition related to their disability results in a need to participate off camera, and (2) disclose at the County Board meeting before any action is taken whether any other individuals 18 years of age or older are present in the room at the remote location with the County Board member, and the general nature of the member's relationship with any of those individuals. The remote County Board member in this circumstance is 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.

With respect to the requirement to disclose whether any other individuals 18 years of age or older are present in the room at the location with the remote County Board member, and the general nature of the member's relationship with any of those individuals, Government Code 54953, as amended by SB 707, does not specify the frequency of such disclosures. One option is for the remote County Board member to make the initial disclosure at the start of the County Board meeting and then make additional disclosures, if needed, each time an individual 18 years of age or older enters or exits the room. Another option is for the remote County Board member to make separate disclosures before each County Board action. It is recommended that county boards consult CSBA's District and County Office of Education Legal Services or other legal counsel to determine the best means of complying with this requirement.

A County Board member with a qualifying disability under the Americans with Disabilities Act that precludes the County Board member from attending a County Board meeting in person or from attending and participating remotely in a County 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 County Board member's disability.

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

CSBA NOTE: While Government Code 54953 does not require that all votes be taken by rollcall when a remote County Board member attends and participates as an accommodation, it is the practice required for every other situation in which there is remote attendance and participation as a means to ensure vote clarity. Item #1 below incorporates this approach and should be modified to reflect local practice.

1. All votes taken during the meeting are by rollcall

2. The remote County 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 County Board member publicly discloses, before any action is taken, whether any individual 18 years of age or older is present at the County 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 County Board member in the agenda

2. Making the location of the remote County Board member open and accessible to the public

3. Posting the agenda at the location of the remote County Board member

Additionally, in this circumstance, the remote County 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 another reasonable accommodation may be offered as appropriate.

Remote Attendance Due to Just Cause

CSBA NOTE: Government Code 54953.8.3, as added by SB 707, authorizes a remote County Board member to attend and participate in a County Board meeting for "just cause," as described below. This authorization, which goes into effect July 1, 2026, replaces prior provisions which authorized a remote County Board member to attend and participate in a County Board meeting for "just cause" or "emergency circumstances."

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

1. A childcare or caregiving need of a County Board member's child, parent, grandparent, grandchild, sibling, spouse, or domestic partner that requires the County Board member to attend and participate remotely

2. A contagious illness that prevents a County Board member from attending in person

   CSBA NOTE: Item #3 below is for a County Board member's physical or mental condition for which remote attendance is not required as a reasonable accommodation under the ADA. For more information about reasonable accommodations under the ADA, see "Remote Attendance as an Accommodation" above.

3. A need related to a County Board member's physical or mental condition not otherwise reasonably accommodated

4. A County Board member is traveling while on official business of the County Board or another state or local agency

5. An immunocompromised child, parent, grandparent, grandchild, sibling, spouse, or domestic partner of a County Board member requires the County Board member to attend and

participate remotely

6. A physical or family medical emergency prevents a County Board member from attending in person

7. Military service obligations that result in a County Board member being unable to attend in person because the County 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 County Board member to be at least 50 miles outside the boundaries of the COE

The remote County Board member shall notify the County Board at the earliest possible opportunity, including at the start of a County Board meeting, of the need to attend and participate remotely for just cause, including the general circumstances of the County Board member's need to attend and participate remotely. The remote County 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 County 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 County Board member attends and participates in a County 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 County 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 COE.

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 County Board meeting state that the remote County Board member attended and participated remotely

6. At least a quorum of the County Board participates in person from a singular physical location clearly identified on the agenda and which is within COE boundaries and is open to the public

7. The remote County Board member utilizes both audio and visual technology to participate in the meeting

CSBA NOTE: Government Code 54953.8.3, as added by SB 707, requires a remote County Board member attending and participating due to just cause to publicly disclose whether any individual 18 years of age or older is present in the room with the remote County Board member and, if so, the general nature of the member's relationship with each such individual before "any" County Board action is taken, but does not specify the frequency of such disclosures. One option is for the remote County Board member to make the initial disclosure at the start of the County Board meeting and then make additional disclosures, if

needed, each time an individual 18 years of age or older enters or exits the room. Another option is for the remote County Board member to make separate disclosures before each County Board action. It is recommended that county boardss consult CSBA's District and County Office of Education Legal Services or other legal counsel to determine the best means of complying with this requirement.

8. The remote County Board member publicly discloses, before any action is taken, whether any individual 18 years of age or older is present at the County 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 County Board member or be posted at that location, and the location of the remote County Board member need not be open and accessible to the public. (Government Code 54953, 54953.8)

The County 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 County Board meeting may continue but the County Board may not take action on any agenda item until public access to the meeting is restored. (Government Code 54953.8)

CSBA NOTE: Government Code 54953.8.3, as added by SB 707, sets an annual limit on the number of times a remote County Board member can attend and participate in a County Board meeting for just cause, which is based on the frequency of the County Board's regular meetings. County Boards should select the option below which best aligns with its regular County Board meeting frequency.

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

CSBA NOTE: Pursuant to Government Code 54953.8.3, as added by SB 707, a "meeting," for the purpose of counting remote attendance and participation, is defined as any number of County Board meetings that begin on the same calendar day.

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

Remote County Board Meetings During a Proclaimed State of Emergency

CSBA NOTE: Government Code 54953.8.2, added by SB 707, supplanted the authority previously contained in Government Code 54953 related to remote County Board meetings during a proclaimed state of emergency and expanded that authority to address local emergencies.

The County Board may conduct a remote County 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 County 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 County Board may hold a remote County Board meeting without: (Government Code 54953.8, 54953.8.2)

1. Including the location of County Board members in the agenda

2. Making the locations of County Board members open and accessible to the public

3. Posting the agenda at the locations of County Board members

4. Having at least a quorum of the County Board members within the COE boundaries

When the County 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 COE.

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

The County Board may continue to conduct all County Board meetings remotely throughout one or more 45-day periods as long as, prior to the beginning of each 45-day period, the County 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 County Board to meet safely in person. (Government Code 54953.8.2)

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State	Description
Ed. Code 1011	Time of regular meetings
Ed. Code 1012	Special meetings
Gov. Code 11135	Prohibition of discrimination
Gov. Code 3511.1	Local agency executives
Gov. Code 54950-54963	The Ralph M. Brown Act
Gov. Code 7920.000-7930.215	California Public Records Act
Gov. Code 8625-8629	California Emergency Services Act
Gov. Code 8630	Local emergency
H & S Code 101080	Local health emergency

Federal	Description
28 CFR 35.160	Effective communications for individuals with disabilities
28 CFR 36.303	Nondiscrimination on the basis of disability; public accommodations, auxiliary aids, and services
42 USC 12101-12213	Americans with Disabilities Act

Management Resources	Description
Attorney General Opinion	78 Ops.Cal.Atty.Gen. 327 (1995)
Attorney General Opinion	79 Ops.Cal.Atty.Gen. 69 (1996)
Attorney General Opinion	84 Ops.Cal.Atty.Gen. 181 (2001)
Attorney General Opinion	84 Ops.Cal.Atty.Gen. 30 (2001)
Attorney General Opinion	88 Ops.Cal.Atty.Gen. 218 (2005)
Attorney General Opinion	107 Ops.Cal.Atty.Gen. 107 (2024)
Court Decision	Knight First Amendment Institute at Columbia University v. Trump (2019) 928 F.3d 226
Court Decision	Garnier v. Poway Unified School District (S.D. Cal. September 26, 2019) No. 17-cv-2215-W (JLB), 2019 WL 4736208
Court Decision	Wolfe v. City of Fremont (2006) 144 Cal.App.4th 533
CSBA Publication	The Brown Act: School Boards and Open Meeting Laws, rev. 2023
Institute for Local Government Publication	The ABCs of Open Government Laws

League of California Cities Publication	Open and Public V: A Guide to the Ralph M. Brown Act, 2016
Website	CSBA District and County Office of Education Legal Services
Website	CSBA, GAMUT Meetings
Website	Institute for Local Government
Website	League of California Cities
Website	California Attorney General's Office
Website	CSBA

Cross References

Code	Description
0410	Nondiscrimination In District Programs And Activities
1114	County Office of Education-Sponsored Social Media
1114	County Office of Education-Sponsored Social Media
1340	Access To County Office Records
1340	Access To County Office Records
9000	Role Of The Board
9005	Governance Standards
9012	Board Member Electronic Communications
9100	Organization
9121	President
9130	Board Committees
9140	Board Representatives
9230	Orientation
9240	Board Training
9310	Board Policies
9320	Board Meetings And Notices
9321	Closed Session
9321-E(1)	Closed Session
9321-E(2)	Closed Session
9322	Agenda/Meeting Materials
9323	Meeting Conduct
9323.2	Actions By The Board

9323.2-E(1)	Actions By The Board
9324	Minutes And Recordings
9400	Board Self-Evaluation

County Board Bylaw 9322: Agenda/Meeting Materials

Status: ADOPTED

Original Adopted Date: 01/01/2016 **| Last Revised Date:** ~~06~~02/01/~~2023~~2026 **| Last Reviewed Date:** ~~06~~02/01/~~2023~~2026

~~**Agenda Content**~~

County Board of Education meeting agendas shall reflect the County Board's vision and goals, including a focus on student learning and well-being.

CSBA NOTE: Government Code 54954.2 requires County Board of Education meeting agendas to briefly describe each item to be discussed, including closed session items, and states that a brief general description of an item generally need not exceed 20 words. For information regarding the different types of meetings and meeting location requirements, including those related to teleconferenced meetings, see BB 9320 - Meetings and Notices. For information regarding remote meetings and attendance, see BB 9320.1 – Remote Meetings and Attendance. For agenda requirements regarding closed session agenda items, see BB 9321 - Closed Session.

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

~~CSBA NOTE: The following optional paragraph is for county boards that use a consent agenda or calendar (i.e., the practice of grouping together as one agenda item several matters of a routine nature for which discussion may not be necessary and voting on them together as one item rather than taking action on each separate matter). It is important to limit the use of the consent agenda to noncontroversial matters and to establish rules that help ensure that any use of the consent agenda does not reduce transparency in the conduct of County Board business or result in violation of the open meeting laws. In addition, the County Board should be aware that, by law, certain items may not be placed on the consent agenda. For example, pursuant to Government Code 54960.2, the County Board's decision to approve or rescind its unconditional commitment to refrain from taking certain actions in violation of the Brown Act must be made as a separate item and not on the consent agenda. See BB 9323.2 - Actions by the Board.~~

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

~~In order to promote efficient meetings, the County Board may bundle a number of items and act upon them together by a single vote through the use of a consent agenda. Consent agenda items shall address matters of a routine nature for which County Board discussion is not anticipated and for which approval is recommended. When any County 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.~~

Public Comment

CSBA NOTE: Education Code 35145.5 **mandates** the County Board to adopt regulations which ensure that the public can address the County Board regarding matters within the subject matter jurisdiction of the County Board.

The agenda shall provide members of the public an opportunity to address the County Board on any agenda item~~, including any consent agenda item,~~ before or during the County Board's consideration of the item~~. The agenda for a regular meeting shall also provide members of the public an opportunity~~, including items to ~~address the~~be considered in closed session in accordance with County Board Bylaw 9321 – Closed Session and items listed on ~~matters within the subject matter jurisdiction of the County Board which are not on the agenda.~~the consent agenda. (Education Code 35145.5; Government Code 54954.3)

CSBA NOTE: Government Code 54954.3 authorizes reasonable regulations regarding public comment, including establishing limits on the total amount of time allocated for public testimony and for each individual speaker.

There are different practices regarding public comment. Option 1 below reflects that members of the public are provided with one opportunity to address the County Board on all open session agenda items. Option 2 below reflects that members of the public are provided with separate opportunities to address the County Board on each open session agenda item. County Boards should select and complete the option below that reflects local practice or modify an option below to reflect local practice.

~~The~~ Before any other open session agenda ~~does not~~item, there shall be one public comment item on every meeting agenda to give members of the public the opportunity to address the County Board on any item on the open session agenda. The public comment period shall last no longer than 20 minutes unless extended in accordance with County Board Bylaw 9323 – Meeting Conduct. No member of the public may be permitted to speak more than once during this item.

CSBA NOTE: Government Code 54954.3 provides an exception to the public comment requirement when the item was previously considered by a committee comprised exclusively of County Board

members and, as amended by SB 707 (Ch. 327, Statutes of 2025), imposes additional requirements for when the exceptions may apply.

The agenda need ~~to~~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 County Board members, provided that ~~members of the public were afforded an opportunity to comment on the item before or during the committee's consideration of the item, and the item has not been substantially changed since the committee considered it.~~ ~~(Government Code 54954.3)~~

~~The notice and agenda shall describe the means available for the public to access the meeting and provide public comment in-person and, if a County Board member is appearing remotely due to an emergency circumstance or for just cause pursuant to Government Code 54953, through an internet-based service or call-in option. (Government Code 54953~~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 county office of education (COE)

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 County Board regarding matters within the subject matter jurisdiction of the County 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 County Board Bylaw 9320.1 – Remote Meetings and Attendance.

Disability-Related Accommodations or Modifications

CSBA NOTE: Government Code 54954.2 requires that the agenda include information regarding how, when, and to whom a request for a disability-related accommodation or modification may be made. Additionally, Government Code 54953.8, as ~~amended~~added by ~~AB 2449 (Ch. 285, Statutes of 2022), requires~~SB 707, restates the requirements from Government Code 54953 which provides that county boards ~~to~~ maintain and implement a procedure for receiving and swiftly resolving requests for reasonable accommodation for individuals with disabilities, consistent with the

Americans with Disabilities Act~~,~~ (ADA) (42 USC 12132), and to resolve any doubt in favor of accessibility. ~~See BB 9320 - Meetings and Notices.~~ The following paragraph should be modified to reflect ~~county office of education (COE)~~local practice as to when and to whom such a request should be made.

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 ~~County Board~~ meeting, as well as the procedure for receiving and resolving such requests as required by law. ~~(Government Code 54953, 54954.2)~~

~~Any County Board action that involves borrowing $100,000 or more shall be discussed, considered, and deliberated upon as a separate item of business on the meeting agenda.~~ ~~(Government Code 53635.7~~(Government Code 54953.8, 54954.2)

CSBA NOTE: Pursuant to Government Code 54957.5, the agenda for a regular meeting ~~must~~is required to include the address of the location where the public can inspect any materials that are related to an open session item and are distributed to the County Board less than 72 hours before that meeting. In *Fowler v. City of Lafayette*, the ~~court~~California Appellate Court clarified that the disclosure requirements of Government Code 54957.5 also apply to claims or written threats of litigation pursuant to Government Code 54956.9.

~~See section below entitled "~~For more information regarding the dissemination of agenda materials to the public, see "Regular Meeting Agenda Dissemination to Members of the Public~~."~~" and "Special Meeting Agenda Dissemination to Members of the Public" below.

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

CSBA NOTE: ~~The following paragraph is optional.~~ Pursuant to Education Code 49073.2, the County Board is prohibited from including in its minutes a student's directory information, as defined in Education Code 49061, or a parent/guardian's personal information, as defined in Education Code 49073.2, when the student or parent/guardian requests that such information be excluded; see BB 9324 - Minutes and Recordings. In order to notify students and parents/guardians of the right to request that such information be withheld, the ~~County Board should consider~~following paragraph requires including such a statement in each agenda and should be modified to reflect local practice.

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. ~~The~~Additionally, the agenda shall ~~also~~ state that the request must be made in writing to the secretary or clerk of the County Board.

Agenda Preparation

CSBA NOTE: The involvement of the County Superintendent of Schools in County Board agenda preparation is based on the County Superintendent's role as the ex officio secretary and executive officer of the County Board, pursuant to Education Code 1010.

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

CSBA NOTE: Education Code 35145.5 mandates that district boards adopt reasonable regulations to ensure that members of the public can place matters directly related to school district business on board meeting agendas. Although 35145.5 does not explicitly discuss county boards, the same requirements likely apply to county boards.

The County Board is free to establish its own timelines for placing an item on the agenda, taking into account staff time and resources, as long as the established timeline is a reasonable one. In *Caldwell v. Roseville Joint Union High School District*, a federal district court upheld a school district bylaw requiring members of the public to submit a written request in order to place items on a meeting agenda. The case involved a violation of plaintiff's First Amendment rights when the district did not place an item on the agenda in response to plaintiff's oral request, allegedly because the district disagreed with plaintiff's religious beliefs. However, the court held that the district's bylaw requiring that requests first be made in writing was content-neutral and thus a reasonable restriction. The following paragraph, including the timelines, should be revised to reflect ~~County Board~~local practice.

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

CSBA NOTE: In *Mooney v. Garcia*, ~~a~~the California ~~appeals court~~Appellate Court reaffirmed a board's discretion in determining whether an agenda item is within the subject matter jurisdiction of a governing board.

The County Board president and County Superintendent shall ~~initially~~ decide whether such a request ~~from a member of the public~~ is within the subject matter jurisdiction of the County Board. Items not within the subject matter jurisdiction of the County Board shall not be placed on the agenda. ~~In addition, before placing the item on the agenda, the~~ Additionally, if the County Board president and County Superintendent ~~shall~~ determine ~~if~~that the ~~item~~request is merely a request for information, ~~and if so, respond accordingly.~~

~~If a request from a County Board member to place an item on the agenda is denied, the member may ask the County Board to take action during a County Board meeting to determine whether the item shall~~then the request shall not be placed on the agenda.

~~The County Board president and County Superintendent shall also decide whether an agenda item is appropriate for discussion in open or closed session, whether the item should be an action item subject to County Board vote or an information item, and when the item is placed on the agenda.~~

~~Agenda Dissemination to County Board Members~~

~~CSBA NOTE: The following section is optional and should be modified to reflect County Board practice~~

CSBA NOTE: It is common practice for individual County Board members to be permitted to request that matters within the subject matter jurisdiction of the County Board be placed on an agenda. However, even if no such explicit permission exists, County Board members may do so as members of the public pursuant to Government Code 35145.5. The following two paragraphs, which should be modified to reflect local practice, create separate authority for individual County Board members to request that matters within the subject matter jurisdiction of the County Board be placed on an agenda and a process by which that request can be voted on by the County Board if it is denied.

A County 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 County Board be placed on an upcoming County Board agenda. Within thirty (30) days of receiving the request, the County Board member shall be informed by the County Board president if the request has been approved or denied by the County Board president and County Superintendent.

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

CSBA NOTE: The following optional paragraph is for county boards that use the consent agenda or calendar to take action on matters of a routine nature for which discussion may not be necessary. It is important for such county boards to limit the use of the consent agenda to noncontroversial matters and to establish rules that help ensure that any use of the consent agenda does not reduce transparency in the County Board's conduct of county office of education (COE) business or result in violation of the open meeting laws. Additionally, county boards should be aware that, by law, certain items may not be placed on the consent agenda. For more information regarding what item may not be placed on the consent agenda, see BB 9323.2 - Actions by the Board.

In order to promote efficient meetings, the County 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 County Board discussion is not anticipated and for which the County Superintendent recommends approval.

Agenda Dissemination to County Board Members

CSBA NOTE: Pursuant to Government Code 7921.310, when the County Board, in the conduct of its duties, is authorized by law to access any writing of the COE, including the agenda and supporting documents, discrimination between or among County Board members as to when and which records will be made available is prohibited.

~~CSBA's GAMUT Meetings, an electronic board meeting agenda service for use by COEs, allows development of and access to County Board meeting agendas, supporting documents, and minutes from any computer that has Internet access. Further information can be found on CSBA's website.~~

At least 72 hours before each regular meeting, each County Board member shall be provided a copy of the agenda and ~~agenda packet~~all related materials, including any reports from the County Superintendent; minutes to be approved; copies of communications; reports from committees, staff, and others; and other available documents pertinent to the meeting. Additional materials related to agenda items may be distributed to the County Board less than 72 hours before each regular meeting, as permitted by law.

CSBA NOTE: Government Code 54956, as amended by SB 707, only refers to the authority to "call" and "notice" a special meeting. However, in practice these terms, particularly "notice," are synonymous with "agenda." The following paragraph utilizes the term "agenda" and should be modified to reflect local practice.

When special meetings are called, County Board members shall receive~~,~~ the agenda and all related materials at least 24 hours prior to the meeting~~, notice of the business to be transacted.~~. (Government Code 54956)

County Board members shall review the agenda and all related materials before each regular or special meeting. Individual County Board members may confer directly with the County Superintendent or designee to ask questions and/or request additional information on agenda items. However, a majority of County 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 County Board.

Regular Meeting Agenda Dissemination to Members of the Public

~~Agenda~~The agenda and all related materials distributed to the County Board related to a regular meeting shall be made available to the public upon request without delay. However, only those documents which are 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 disclosed in closed session shall be made available to the public. (Government Code 54956.9, 54957.5)

~~CSBA NOTE: Pursuant to Government Code 54954.2, at least 72 hours prior to a regular County Board meeting, the agenda for the meeting must be posted on the COE's website, if it has one, and at a location that is freely accessible to the public. The Attorney General has determined~~CSBA NOTE: The Attorney General opined in 78 Ops.Cal.Atty.Gen. 327 (1995) that weekend hours may

be counted as part of the 72-hour period for posting of the agenda prior to a regular meeting. In the same opinion, the Attorney General found that the ~~term~~ ~~"freely~~ ~~accessible"~~ ~~requires~~ ~~that~~requirement for the agenda to be posted in a ~~"freely~~ accessible" location ~~where~~means it can be read by the public at any time, including evening hours, during the 72 hours immediately preceding the meeting. ~~Also see BB 9320 - Meetings and Notices.~~

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)

CSBA NOTE: Government Code 54954.2 requires that the agenda be posted on the homepage of the COE's website, if it has one, in accordance with law. COEs that use an integrated agenda management platform, such as CSBA's GAMUT Meetings, may provide a direct link on the homepage of the COE's website to access agendas posted on the platform. Pursuant to Government Code 54954.2, the link must not be solely accessible through a contextual menu, and the agenda must be posted in a format which is retrievable, downloadable, indexable, electronically searchable by commonly used Internet search applications, available to the public free of charge, and without any restriction that would impede the reuse or redistribution of the agenda.

The Attorney General has opined in 99 Ops.Cal.Atty.Gen. 11 (2016) that the Brown Act regular meeting online agenda posting provision contained within Government Code 54954.2 is not necessarily violated when a local agency's website experiences technical difficulties that cause the agenda to become inaccessible to the public for a portion of the 72 hours that precede the scheduled meeting. If the local agency has otherwise substantially complied with the Brown Act agenda posting requirements, the legislative body may lawfully hold its regular meeting as scheduled.

Pursuant to Government Code 54957.5, ~~as amended by AB 2647 (Ch. 971, Statutes of 2022),~~ the COE may post on the COE's website any writing related to an open session item of a regular County Board meeting which is distributed to County Board members less than 72 hours before the meeting, when, due to the closure of the location designated for inspection, the writing is not available for inspection by the public. To post such a writing, the requirements specified in Items #1-4 below must be met. COEs with questions regarding this exception are encouraged to consult CSBA's District and County Office of Education Legal Services or ~~COE~~other legal counsel.

~~In addition~~Additionally, the agenda shall be posted on the homepage of the COE website. The posted agenda shall be accessible through a prominent direct link to the current agenda or to the COE's agenda management platform in accordance with Government Code 54954.2. When the COE utilizes an integrated agenda management platform, the link to that platform shall take the user directly to the website with the County Board meeting 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 County Board meeting is distributed to the County Board less than 72 hours prior to the meeting, the writing shall be made available for public inspection at a designated location at the same time the document is distributed to all or a majority of the County Board. However, if the writing is distributed to at least a majority of the County Board at a time when the designated location is closed to the public, this requirement may be satisfied by posting the writing on the COE 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 COE'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 COE lists the website address where such writings may be accessed on all County 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 ~~relevant~~ ~~County~~ ~~Board~~ meeting

~~CSBA NOTE: The following paragraph should be revised to reflect local practice. Pursuant to Government Code 54954.1, any COE that has a website is required to email a copy of, or a website link to, the County Board agenda or the documents constituting the agenda packet to any person who requests that such items by delivered by email. However, if it is determined that it is technologically infeasible to send the documents constituting the agenda packet by email or other electronic means, a copy of the agenda or a website link to the agenda must be sent by email, and a copy of the documents constituting the agenda packet must then be mailed to the person who requested the materials.~~

As County Board secretary, it is the responsibility of the County Superintendent or designee to mail a copy of the agenda or the documents constituting the agenda packet to any person who requests the items ~~and, if the person requests delivery by email, to email the materials or a website link to the materials to that person. The requested materials shall be emailed or~~. The materials shall be mailed at the time the agenda is posted or upon distribution of the agenda to a majority of the County Board, whichever occurs first. (Government Code 54954.1)

The County 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 County 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)

~~CSBA NOTE: The following optional paragraph is for use by county boards that charge a fee for mailing the agenda or agenda packet.~~CSBA NOTE: Government Code 54954.1 authorizes the County Board to charge a fee for mailing the agenda or agenda packet as long as the fee does not exceed the cost of providing the service. Pursuant to Government Code 54957.5, a surcharge may not be imposed for providing the agenda and other public record documents in alternative formats to persons with disabilities. The following optional paragraph is for use by county boards that

charge a fee for mailing the agenda or agenda packet and should be deleted or modified to reflect local practice.

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

Any document prepared by the County Board or COE and distributed during ~~a public~~an open meeting shall be made available for public inspection at the meeting. Any document prepared by another person ~~and presented at the meeting~~ 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 ~~Public Records Act.~~CPRA. (Government Code 54957.5)

CSBA NOTE: Pursuant to Government Code 54954.1, upon request, the agenda and supporting documentation must be made available in appropriate alternative formats to persons with a disability, as required under the ~~Americans with Disabilities Act (42 USC 12132).~~ADA. Examples of alternative formats, also referred to as "auxiliary aids and services," are listed in 28 CFR 36.303 and include accessible electronic and information technology, audio recordings, or Braille materials.

Upon request, the County 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

CSBA NOTE: The portions of the Brown Act related to the dissemination of the agenda and related materials are inconsistent in regard to whether they apply solely to regular meetings or are silent as to which type of meeting they apply. Out of an abundance of caution and to reflect common practice among county boards, the following section, which should be modified to reflect local practice, is written to extend the agenda dissemination requirements for regular meetings to special meetings. It is recommended that county boards with questions regarding special meeting agenda dissemination consult CSBA's District and County Office of Education Legal Services or other legal counsel.

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.

Policy Reference UPDATE Service
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Policy Reference Disclaimer:
These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the Governing Board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State	Description

Ed. Code 35144	Special meeting
Ed. Code 35145	Public meetings
Ed. Code 35145.5	Agenda; public participation and regulations
Ed. Code 49061	Student records; definitions
Ed. Code 49073.2	Privacy of student and parent/guardian personal information; minutes of board meeting
Gov. Code 53635.7	Separate item of business
Gov. Code 54953	Meetings; Americans with Disabilities Act accessibility
Gov. Code 54953.8	Remote Meetings and Attendance
Gov. Code 54953.8.2	State of emergency
Gov. Code 54954.1	Mailed notice to property owners
Gov. Code 54954.2	Agenda posting requirements; board actions
Gov. Code 54954.3	Opportunity for public to address legislative body
Gov. Code 54954.5	Closed session item descriptions
Gov. Code 54956	Special meetings
Gov. Code 54956.5	Emergency meetings
Gov. Code 54956.9	Lawyer-client privilege for purpose of conducting closed session
Gov. Code 54957.5	Public records
Gov. Code 54960.2	Challenging board actions; cease and desist
~~Gov. Code 7920.000-7930.170~~	~~California Public Records Act~~
Gov. Code 7920.000-7930.215	California Public Records Act
Gov. Code 95000-95029	California Early Intervention Services Act

Federal	**Description**
28 CFR 35.160	Effective communications
28 CFR 36.303	Nondiscrimination on the basis of disability; public accommodations; auxiliary aids and services
42 USC 12101-12213	Equal opportunity for individuals with disabilities

Management Resources	**Description**
Attorney General Opinion	78 Ops.Cal.Atty.Gen. 327 (1995)
Attorney General Opinion	99 Ops.Cal.Atty.Gen. 18 (2016)
Attorney General Publication	The Brown Act: Open Meetings for Legislative Bodies, rev. 2003

Court Decision	Fowler v. City of Lafayette (2020) 45 Cal.App.5th 68
Court Decision	Sierra Watch v. County of Placer (2022) 69 Cal.App.5th 86
Court Decision	Mooney v. Garcia (2012) 207 Cal.App.4th 229
Court Decision	Caldwell v. Roseville Joint Union High School District (2007) U.S. Dist. LEXIS 66318
CSBA Publication	The Brown Act: School Boards and Open Meeting Laws, rev. 2019
CSBA Publication	Call to Order: A Blueprint for Great Board Meetings, 2018
Website	CSBA
Website	California Attorney General's Office

Cross References

Code	Description
0410	Nondiscrimination In County Office Programs And Activities
0420.44	Appeals Of District Decisions Regarding Charter Schools
1100	Communication With The Public
1112	Media Relations
1113	County Office of Education And School Websites
1113	County Office of Education And School Websites
1113-E(1)	County Office of Education And School Websites
1312.2	Complaints Concerning Instructional Materials
1312.2	Complaints Concerning Instructional Materials
1312.2-E(1)	Complaints Concerning Instructional Materials
1340	Access To County Office Records
1340	Access To County Office Records
1400	Relations Between Other Governmental Agencies And The Schools
3100	Budget Adoption And Revision
3312	Contracts
3320	Claims And Actions Against The County Office of Education
3460	Financial Reports And Accountability
3460	Financial Reports And Accountability
9121	President

9150	Student Board Members
9320	Meetings And Notices
9320.1	Remote Meetings and Attendance
9321	Closed Session
9321-E(1)	Closed Session
9321-E(2)	Closed Session
9323	Meeting Conduct
9323.2	Actions by the Board
9324	Minutes And Recordings

County Board Bylaw 9323: Meeting Conduct

Status: ADOPTED

Original Adopted Date: 01/01/2020 **| Last Revised Date:** ~~12~~02/01/~~2022~~2026 **| Last Reviewed Date:** ~~12~~02/01/~~2022~~2026

~~CSBA NOTE: Education Code 1040 mandates the~~All County Board of Education ~~to adopt rules~~meetings shall be conducted, and ~~regulations for its own governance. These rules must not be inconsistent with law or with regulations prescribed by the State Board of Education. The following bylaw provides suggested rules and procedures for meeting conduct and reflects provisions of law as applicable.~~

~~The~~all County Board ~~of Education endeavors to conduct business efficiently and in a manner that promotes full and fair consideration of the issues and allows for meaningful participation of~~ members ~~of the public.~~

shall conduct themselves, in accordance with County Board Bylaw 9005 – Governance Standards.

Meeting Procedures

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

CSBA NOTE: The law does not specify that a particular set of procedures ~~must~~is required to govern County Board of Education meetings. ~~Although~~However, it is common to use Robert's Rules of Order ~~can serve as a useful guide, the County Board may adopt any procedure that allows for the efficient and consistent conduct of meetings~~or Rosenberg's Rules of Order. The following paragraph should be modified to reflect local practice.

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

CSBA NOTE: The following optional paragraph limits the length of County Board meetings and should be revised to reflect ~~County Board~~local practice.

The County Board believes that late night meetings ~~discourage~~can deter public participation, ~~can~~ affect the County Board's decision-making ability, and ~~can~~ be ~~an unnecessary~~a burden on ~~County Board members~~, the County Superintendent of Schools, and staff. Regular meetings shall be adjourned ~~at the~~by __5:00___p.m. unless extended to a specific time determined by a majority of the County Board. The meeting may be extended no more than once and, if necessary, may subsequently be adjourned to a later date.

CSBA NOTE: The following optional paragraph, which should be revised to reflect local practice, is for county boards that use the consent agenda or calendar to take action on matters of a routine

nature for which discussion may not be necessary. For more information regarding the use of a consent agenda or calendar, see BB 9322 – Agenda/Meeting Materials.

When any~~, set by the~~ County Board ~~at the annual organizational meeting~~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 County Board chair shall determine where on the agenda the former consent item is placed.

~~CSBA NOTE: In Rubin v. City of Burbank, an appellate court held that inclusion of "sectarian prayer" at city council meetings, which communicated a preference for a particular religious faith and advanced one faith over another, was unconstitutional by directing the prayer "in the name of Jesus." The court held that it would be constitutional to require the city to advise those people conducting the prayer of this limitation. This opinion is consistent with an unpublished Ninth Circuit federal court opinion which stated that an invocation "in the name of Jesus" was unconstitutional in that it displayed allegiance to a particular faith.~~

~~Some general guidelines for invocations can be found in an Attorney General's opinion (76 Ops.Cal.Atty.Gen. 281 (1993)) which stated that a county board of supervisors could open its sessions with an invocation when the invocation is (1) not required by law as a condition to the official proceedings; (2) not part of the deliberative agenda; (3) not offered, supervised, or approved as to content by a public officer; (4) not officially limited to a particular religion; (5) not disparaging of others; and (6) not directed towards proselytizing. However, because this is an unsettled area of law that is subject to frequent litigation, it is strongly recommended that the County Board consult CSBA District and County Office of Education Legal Services or legal counsel if it wishes to open meetings with an invocation.~~

Quorum and Abstentions

A majority of the members of the County Board shall constitute a quorum for the transaction of business. (Education Code 1013)

CSBA NOTE: Education Code 1015 provides that on the call of a County Board member, a vote shall be taken and recorded in the minutes. ~~Where~~When the County Board ~~president~~chair is unable to determine a majority by voice vote (ayes and nays), the president may ask for a show of hands or a roll call. ~~Government Code 54953 provides that all votes in a teleconference meeting shall be by roll call and prohibits County Board action by secret ballot.~~

On a call by any County Board member, a voice vote shall be taken upon any proposition and the vote shall be recorded in the minutes. (Education Code 1015)

CSBA NOTE: Education Code 35164 requires an affirmative vote of the majority of the membership of a school district board to approve a board action. Although Education Code 35164 does not specifically include county boards, requiring an affirmative vote of the majority of the membership is a common practice among county boards.

~~Unless otherwise provided~~ Except as required by law, ~~an affirmative vote~~ the County Board shall act by ~~a~~ majority vote of all the membership ~~of the County Board is required to approve any action under consideration, regardless of~~constituting the ~~number of members present~~County Board.

~~CSBA NOTE: The Attorney General opined in 61 Ops.Cal.Atty.Gen. 243 (1978) that members of a public body have a duty to vote on issues before them so that the public is represented and receives the services which the public body was created to provide. Issues arise when the vote on a motion is tied and one County Board member has abstained. The general parliamentary rule is that an abstention is counted as agreeing with the action taken by the majority of those who vote, whether affirmatively or negatively (66 Ops.Cal.Atty.Gen. 336 (1983)). However, an argument could be made that the parliamentary rule is in conflict with Education Code 35164 which requires a majority vote of a school district board in order for the board to act (i.e., a majority of all of the membership of the board must vote affirmatively in order to approve any action). In 55 Ops.Cal.Atty.Gen. 26 (1972), the Attorney General opined that, when a statutory requirement exists that requires an affirmative action of at least a majority of the members of the board, the general rule that members not voting were deemed to have agreed with the action taken by the majority of those that voted is not applicable.~~

~~The following optional paragraph is consistent with CSBA's opinion that a majority of the County Board must vote affirmatively for a motion to carry, but the law is not settled and contrary legal opinions may exist. It is strongly recommended that the County Board consult with CSBA District and County Office of Education Legal Services or legal counsel and modify the following paragraph to ensure consistency with County Board practice.~~

~~The County Board believes that when no conflict of interest requires abstention, its members have a duty to vote on issues before them. When a member abstains, the abstention shall not be counted as an affirmative vote~~Except when prohibited by law, the County 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 County Board has taken action.

CSBA NOTE: The following paragraph applies only to county boards with seven members and should be deleted by county boards with five members.

Pursuant to Education Code 35165, under certain circumstances school district boards consisting of seven members do not count vacant seats for purposes of determining how many members of the board constitute a majority. This is also a good practice for county boards with seven members to follow even though county boards are not expressly included in Education Code 35165.

~~If~~Provided the County Board typically consists of seven members and ~~nott~~there are no more than two vacancies ~~occur~~ on the County Board, the vacant position(s) shall not be counted for purposes of determining how many members of the County Board constitute a majority. ~~In addition~~Additionally, whenever any provision of the Education Code requires unanimous action of all or a specific number of the members, any vacant position(s) shall ~~be~~ not be counted for purposes of determining the total membership constituting the County Board.

Public Participation

CSBA NOTE: Pursuant to Government Code 54953.3, members of the public cannot be required to register their names, complete a questionnaire, or provide other information as a condition of attending a County Board meeting, except that ~~if the meeting is conducted using remote public participating or with a County Board member attending remotely pursuant to Government Code 54953,~~ a member of the public desiring to observe the meeting or provide comment through the use of a third party internet website or online platform may be required to register as required by

the third party provider.

Members of the public may be given or asked for non-personal identifying information (e.g., a numbered ticket) to indicate speaking order for public comment. If an attendance list or similar document is posted near the entrance or circulated during the meeting, it ~~must~~is required to clearly state that signing or completing the document is voluntary.

Members of the public are encouraged to attend County Board meetings and to address the County Board concerning any item on the agenda or within the County Board's jurisdiction. ~~Although they may voluntarily do so~~So as not to inhibit public participation, members of the public attending a County Board meeting shall not be required to sign in, complete a questionnaire, or otherwise provide their name or other information as a condition of attending the meeting, except ~~that~~ if ~~the meeting is conducted with remote public participation or a County Board member attending remotely pursuant to Government Code 54953,~~ a member of the public ~~desiring to provide~~ desires to observe the meeting or make public comment through the use of a third party internet website or online platform ~~may be required to register~~ as required by the third party provider.

To facilitate public comment, the County 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 County Board business in an orderly and efficient manner, ~~the County Board requires~~ public ~~presentations to the~~comment shall occur in accordance with County Board ~~to comply~~Bylaw 9322 – Agenda Meeting/Materials and in compliance with the following procedures:

~~1. The County Board shall give members of the public an opportunity to address the County Board on any item of interest to the public that is within the subject matter jurisdiction of the County Board, either before or during the County Board's consideration of the item. (Government Code 54954.3)~~

~~2. At a time so designated on the agenda at a regular meeting, members of the public may bring before the County Board matters that are not listed on the agenda. The County Board shall undertake no action or discussion on any item not appearing on the posted agenda, except as authorized by law. (Government Code 54954.2)~~

~~3. Without taking action, County Board members or county office of education (COE) staff members may briefly respond to statements made or questions posed by the public about items not appearing on the agenda. Additionally, on their own initiative or in response to questions posed by the public, County Board members or COE staff may ask a question for clarification, make a brief announcement, or make a brief report on their own activities. (Government Code 54954.2)Furthermore, the County Board may provide a reference to COE staff or other resources for factual information, ask COE staff to report back to the County Board at a subsequent meeting concerning any matter, or take action to direct that a matter of business be placed on a future agenda. (Government Code 54954.2)~~

~~4. The County Board need not allow members of the public to speak on any item that has already been considered by a committee composed exclusively of County Board members at a public meeting where the public had the opportunity to address the committee on that item. However, if the County Board determines that the item has been substantially changed since the committee heard the item, the County Board shall provide an opportunity for the public to speak. (Government Code 54954.3)~~

~~5. A person wishing to be heard by the County Board shall first be recognized by the president.~~

CSBA NOTE: Government Code 54954.3 authorizes the adoption of reasonable regulations limiting the total amount of time allocated for public testimony on particular issues and for each individual speaker. Such regulations must ensure that the intent of allowing the public an adequate opportunity to speak to the County Board is carried out. The following paragraph should be revised to reflect County Board practice.

6. In general, individual speakers will be allowed three minutes to address the County Board on each agenda or nonagenda item, and the total time for public input on each item will be limited to 20 minutes. In exceptional circumstances, however, the County Board president may, with County Board consent, adjust the amount of time allowed for public input and/or the time allotted for each speaker, when such adjustment is necessary to ensure full opportunity for public input. Any such adjustment shall be done equitably so as to allow a diversity of viewpoints. The president may also 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 County Board, any member of the public who utilizes a translator shall be provided at least twice the allotted time to address the County Board, unless simultaneous translation equipment is used to allow the County Board to hear the translated public testimony simultaneously. (Government Code 54954.3)

7. The County Board president may rule on the appropriateness of a topic, subject to the following conditions:

   a. If the topic would be more suitably addressed at a later time, the president may indicate the time and place when it should be presented.

   b. The County Board shall not prohibit public criticism of its policies, procedures, programs, services, acts, or omissions. (Government Code 54954.3)

CSBA NOTE: The following optional item addresses the issue of specific charges or complaints against employees in open County Board meetings. Because Education Code 1042 only authorizes the County Board to contract with and employ persons to work directly for the County Board in providing special services or advice in financial, economic, accounting, engineering, legal, or administrative matters, the County Board can only evaluate, discipline, or dismiss such persons. All other persons employed by the county office of education (COE) are employed by the County Superintendent of Schools and so they are subject to the authority of the County Superintendent. Consequently, the County Board president must first determine if the speech is a specific complaint or charge against a specific employee or contractor of the County Board. If the president determines that the complaint or charge is against a COE employee or contractor, the president shall advise the complainant to address the complaint to the County Superintendent. General criticisms of the County Board and its staff, no matter how harsh, may not be prohibited. County Board members may briefly respond to the concerns raised by the complainant at the meeting.

In Baca v. Moreno Valley Unified School District, a federal district court issued a preliminary injunction against the district prohibiting it from enforcing its policy barring criticism of employees at public board meetings. The court found that the district's policy violated the plaintiff's First Amendment rights by restricting the

~~content of her speech. The court further noted that the district could not legally prevent a person from speaking in open session, even if the speech was clearly defamatory. County boards should note that this decision applied only to Moreno Valley Unified School District. However, a different federal court has also reached the same result in a case involving the Vista Unified School District.~~

~~It is recommended that the County Board consult CSBA District and County Office of Education Legal Services or legal counsel if a question arises regarding public criticism of an employee.~~

~~c. The County Board shall not prohibit public criticism of persons employed directly by the County Board. However, whenever a member of the public initiates specific complaints or charges against an individual COE employee, the County Board president shall inform the complainant that employment matters are the jurisdiction of the County Superintendent and shall advise the complainant to address the complaint to the County Superintendent using the appropriate complaint procedure.~~

~~CSBA NOTE: As provided in item #8 below, Government Code 54957.9 authorizes the County Board to remove persons who willfully disrupt or disturb a meeting. Examples of disruptive conduct might include conduct that is extremely loud, disturbing, or creates a health or safety risk. In McMahon v. Albany Unified School District, a court held that a speaker's constitutional rights were not violated when the individual was removed from a board meeting after dumping a substantial amount of garbage on the floor of the meeting room. Because the basis for removal was not the content of that person's speech, a court upheld the conviction for willful disruption of a public meeting. In City of San Jose v. Garbett, the court held that a legislative body may exclude from a meeting a person who has expressed a credible threat of violence that would place reasonable persons in fear for their safety or the safety of their immediate family.~~

~~However, the courts have found that a person's conduct must actually disrupt the meeting in order to warrant ejection. In Norse v. City of Santa Cruz, the court held that the city council improperly ejected a member of the public who gave the council a silent Nazi salute, on the grounds that the action did not interfere with the proceedings of the meeting.~~

~~8. The County Board president shall not permit actual disruption of meetings. Actual disruption by an individual or group or any conduct or statements that threaten the safety of any person(s) at the meeting shall be grounds for the president to terminate the privilege of addressing the County Board and remove the individual from the meeting.~~

~~CSBA NOTE: Government Code 54957.95, as added by SB 1100 (Ch. 171, Statutes of 2022), authorizes the presiding member of the County Board or designee to remove an individual for disrupting a County Board meeting, and establishes a procedure for warning the individual prior to removal, as specified below. However, no warning is required before removing an individual if their behavior constitutes a use of force or a true threat of force.~~

~~Because of the potential impact on the public's access to open meetings, it is recommended that the County Board consult CSBA District and County Office of Education Legal Services~~

~~or legal counsel if a question arises regarding the procedures for removing a disruptive individual, or if an individual's behavior warrants removal from a meeting.~~

CSBA NOTE: County office of education (COE) employees have the same right as members of the public to address the County Board during a public County Board meeting. In 90 Ops.Cal.Atty.Gen. 47 (2007), the Attorney General opined that, under the Ralph M. Brown Act, an administrative district employee cannot be prohibited from attending a Board meeting or from speaking during the public comment period, including comments on an employment-related issue.

1. The County Board shall undertake no action or discussion on any item not appearing on the posted agenda, except as authorized by law (Government Code 54954.2)

2. County Board members or county office of education (COE) 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, County Board members or COE staff 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 County Board or a County Board member may provide a reference to COE staff or other resources for factual information, ask COE staff to report back to the County Board at a subsequent meeting concerning any matter, or take action to direct that a matter of business be placed on a future agenda. (Government Code 54954.2)

CSBA NOTE: Government Code 54954.3 authorizes reasonable regulations, including the total amount of time allocated for each individual speaker and whether speakers may defer or combine time. The following paragraph may be modified to reflect local practice.

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

   An individual speaker shall be allowed a maximum of ____3__ minutes to address the County Board. However, the County Board chair, or a majority of the County 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 County Board chair may ask members of the public with the same viewpoint to select a few individuals to address the County Board on behalf of that viewpoint.

   In order to ensure that non-English speakers receive the same opportunity to directly address the County Board, any member of the public who utilizes a translator shall be provided at least twice the allotted time to address the County Board, unless simultaneous translation equipment is used to allow the County 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 County Board Bylaw 9322 – Agenda/Meeting Materials

5. For any public comment period with a time limit when a remote County Board member is attending and participating based on just cause pursuant to County Board Bylaw 9320.1 –

Remote Meetings and Attendance, the County 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 County Board member is attending and participating based on just cause pursuant to County Board Bylaw 9320.1 – Remote Meetings and Attendance, the County 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 County 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 County Board chair shall so indicate

   b. Public criticism of the County Board, individual County Board members, the COE, its policies, procedures, programs, services, acts, or omissions shall not be prohibited (Government Code 54954.3)

      CSBA NOTE: The following optional item addresses the issue of specific charges or complaints against employees in open County Board meetings. Because Education Code 1042 only authorizes the County Board to contract with and employ persons to work directly for the County Board in providing special services or advice in financial, economic, accounting, engineering, legal, or administrative matters, the County Board may only evaluate, discipline, or dismiss such persons. All other persons employed by the COE are employed by the County Superintendent of Schools and so they are subject to the authority of the County Superintendent. Consequently, the County Board chair is required to first determine if the speech is a specific complaint or charge against a specific employee or contractor of the County Board. If the County Board chair determines that the complaint or charge is against a COE employee or contractor, the County Board chair shall advise the complainant to address the complaint to the County Superintendent. General criticisms of the County Board and its staff, no matter how harsh, may not be prohibited. County Board members may briefly respond to the concerns raised by the complainant at the meeting.

      In *Baca v. Moreno Valley Unified School District*, a federal district court issued a preliminary injunction against the district prohibiting it from enforcing its policy barring criticism of employees at public board meetings. The court found that the district's policy violated the plaintiff's First Amendment rights by restricting the content of her speech. The court further noted that the district could not legally prevent a person from speaking in open session, even if the speech was clearly defamatory. It is recommended that the County Board consult CSBA's District and County Office of Education Legal Services or other legal counsel if a question arises regarding public criticism of an employee.

   c. Public criticism of persons employed directly by the County Board shall not be prohibited

However, whenever a member of the public initiates specific complaints or charges against an individual COE employee, the County Board chair shall inform the complainant that employment matters are the jurisdiction of the County Superintendent and shall advise the complainant to address the complaint to the County Superintendent using the appropriate complaint procedure.

Disruptions

CSBA NOTE: Government Code 54957.95 authorizes the County Board to remove a person who willfully disrupts or disturbs a County Board meeting. Examples of disruptive conduct might include conduct that is extremely loud, disturbing, or creates a health or safety risk. In *McMahon v. Albany Unified School District*, a California Appellate Court held that a speaker's constitutional rights were not violated when the speaker was removed from a Board meeting after dumping a substantial amount of garbage on the floor of the meeting room. Because the speaker was not removed based on the content of his speech, the court upheld his conviction for a willful disruption of a public meeting. In *City of San Jose v. Garbett*, the court held that a legislative body may exclude from a meeting a person who has expressed a credible threat of violence that would place reasonable persons in fear for their safety or the safety of their immediate family and that serves no legitimate purpose.

However, the courts have found that a person's conduct is required to actually disrupt the meeting in order to warrant ejection. In *Norse v. City of Santa Cruz*, the court held that the city council improperly ejected a member of the public who gave the council a silent Nazi salute, on the grounds that the action did not interfere with the proceedings of the meeting.

Because of the potential impact on the public's access to open meetings, it is recommended that the County Board consult CSBA District and County Office of Education Legal Services or other legal counsel if a question arises regarding the procedures for removing a disruptive individual, or if an individual's behavior warrants removal from a meeting.

The County Board ~~President or designee may remove~~ chair shall not permit an individual ~~for~~to actually ~~disrupting the~~ disrupt a County 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 County Board chair to terminate the privilege of addressing the County Board for that meeting and remove the individual from the meeting. (Government Code 54957.95)

Prior to removal, the individual shall be warned that ~~their~~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 County Board ~~president~~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 County Board meeting without a warning. (Government Code 54957.95)

Disrupting means engaging in behavior during a County 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 County Board may order the room cleared ~~if necessary.~~ 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 County Board. When the room is ordered cleared due to a disturbance, further proceedings shall concern only matters appearing on the agenda. (Government Code 54957.9)

CSBA NOTE: In *Berkeley People's Alliance v. City of Berkeley*, the California Appellate Court held that Government Code 54957.9 requires a legislative body to clear the meeting room when a meeting is willfully disrupted and order cannot be restored by removing disruptive individuals and does not permit the legislative body to relocate the meeting to a different room in lieu of clearing the meeting room.

When disruptive conduct occurs, the County Board may decide to recess the meeting to help restore order, ~~or if removing~~remove the disruptive individual(s~~)~~), or ~~clearing~~clear the room ~~is infeasible, move~~. Additionally, the County Board may adjourn the meeting to another time and location~~.~~ ~~Law~~ specified in an order of adjournment. The County Board chair may direct that local law enforcement ~~shall~~ be contacted as necessary. (Government Code 54955, 54957.9, 54957.95, 54957.96)

Recording by the Public

CSBA NOTE: Government Code 54953.5 provides that any person attending an open meeting may record it with an audio or video recorder or a still or motion picture camera unless the County Board makes a reasonable finding that the recording cannot continue without noise, illumination, or obstruction of view which would persistently disrupt the meeting. Government Code 54953.6 requires a similar finding before the County Board can prohibit or restrict a broadcast of its meetings.

The following paragraph extends the right to record an open meeting to include recordings made by other devices such as a cell phone.

Members of the public may record an open County 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 County Board may designate locations from which members of the public may make such recordings without causing a distraction.

If the County 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 County Board. (Government Code 54953.5, 54953.6)

Policy Reference UPDATE Service
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Policy Reference Disclaimer:
These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the Governing Board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State	Description
Code of Civil Procedure 527.8	Workplace violence safety
Ed. Code 32210	Willful disturbance of public school or meeting
Ed. Code 35010	Control of district; prescription and enforcement of rules
Ed. Code 35145.5	Agenda; public participation and regulations
Ed. Code 35163	Official actions, minutes and journal
Ed. Code 35164	Actions by majority vote
Ed. Code 35165	Effect of vacancies upon majority and unanimous votes by seven member board
Ed. Code 5095	Powers of remaining board members and new appointees
Elec. Code 18340	Preventing or hinderance of electors assembling in public meeting
Gov. Code ~~54953.3~~54950-54963	~~Meetings to be open and public; remote attendance~~Brown Act
~~Gov. Code 54953.5~~	~~Audio or video recording of proceedings~~
~~Gov. Code 54953.6~~	~~Broadcasting of proceedings~~
~~Gov. Code 54954.2~~	~~Agenda posting requirements; board actions~~
~~Gov. Code 54954.3~~	~~Opportunity for public to address legislative body~~
~~Gov. Code 54957~~	~~Closed session personnel matters~~
~~Gov. Code 54957.9~~	~~Disorderly conduct of general public during meeting; clearing of room~~
~~Gov. Code 54957.95~~	~~Open meetings; orderly conduct~~
Pen. Code 403	Disruption of assembly or meeting

Management Resources	Description
Attorney General Opinion	90 Ops.Cal.Atty.Gen. 47 (2007)
Attorney General Opinion	76 Ops.Cal.Atty.Gen. 281 (1993)
Attorney General Opinion	66 Ops.Cal.Atty.Gen. 336 (1983)
Attorney General Opinion	63 Ops.Cal.Atty.Gen. 215 (1980)
Attorney General Opinion	61 Ops.Cal.Atty.Gen. 243~~, 253~~ (1978)

Attorney General Opinion	59 Ops.Cal.Atty.Gen. 532 (1976)
Attorney General Opinion	55 Ops.Cal.Atty.Gen. 26 (1972)
Attorney General Publication	The Brown Act: Open Meetings for Legislative Bodies, rev. 2003
Court Decision	Berkeley People's Alliance v. City of Berkeley (2025) 114 Cal.App.5th 984
Court Decision	Rubin v. City of Burbank, (2002) 101 Cal.App.4th 1194
Court Decision	Norse v. City of Santa Cruz, (9th Cir. 2010) 629 F3d 966
Court Decision	McMahon v. Albany Unified School District, (2002) 104 Cal.App.4th 1275
Court Decision	City of San Jose v. Garbett, (2010) 190 Cal.App.4th 526
Court Decision	Baca v. Moreno Valley Unified School District, (1996) 936 F.Supp. 719
CSBA Publication	The Brown Act: School Boards and Open Meeting Laws, rev. 2014
CSBA Publication	Call to Order: A Blueprint for Great Board Meetings, 2018
Website	CSBA
Website	California Attorney General's Office

Cross References

Code	Description
1100	Communication With The Public
1220	Citizen Advisory Committees
1220	Citizen Advisory Committees
1312.1	Complaints Concerning County Office Employees
1312.1	Complaints Concerning County Office Employees
3100	Budget Adoption And Revision
3312	Contracts
9005	Governance Standards
9121	President
9230	Orientation
9270	Conflict Of Interest
9270-E(1)	Conflict Of Interest
9320.1	Remote Meetings and Attendance

9321	Closed Session
9321-E(1)	Closed Session
9321-E(2)	Closed Session
9322	Agenda/Meeting Materials
9324	Minutes And Recordings

Response to Siskiyou County Grand Jury Report Titled

"*The Siskiyou County Office of Education and the Siskiyou County Board of Education Fails Its Most Vulnerable Students*

> **Finding 1:** *The Siskiyou County Board of Education did not conduct documented performance evaluations prior to approving compensation increases for the County Superintendent of Schools, contrary to its oversight responsibilities under the California Constitution Article IX, Section 3.1(b) and California Education Code section 1209.*
>
> **Response to Finding 1:** *The County Board adopts the response of the County Office of Education and Superintendent set forth below and wholly disagrees with the Grand Jury's Finding.*

The report cites no authority supporting the proposition that the County Board is required to conduct performance evaluations of the elected Superintendent prior to increasing his compensation. Likewise, the report does not explain how the constitutional and statutory provisions it cites create such a requirement.

It is not the County Board's role to conduct performance evaluations of the Superintendent. The Superintendent is an elected official not an employee, and the public, through the electoral process, is responsible for deciding whether the Superintendent has met the public's expectations and performed to their standards. It is neither required nor appropriate for the County Board to evaluate the elected Superintendent, therefore, it is not required to do so prior to increasing his salary.

The County Board *is* required to set the salary of the Superintendent. The Grand Jury Report cites California Constitution Article IX, Section 3.1(b) which requires the County Board to "fix the salary of the county superintendent of schools." It also cites Education Code section 1209 which provides that the County Superintendent shall not increase his own salary without the approval of the County Board at a regularly scheduled public meeting. Neither law requires that performance evaluations be conducted prior to an increase of a superintendent's compensation. Additionally, County Board Bylaw 9500 (County Superintendent's Remuneration) sets forth the rules and procedures relating to the Superintendent's compensation and it does not require the Board evaluate the Superintendent's performance prior to a salary increase.

Furthermore, the County Board possesses the authority to increase the Superintendent's salary and its decision to do so here was made in connection with an evaluation of Superintendent's salary conducted in 2022. At that time, to ensure that it responsibly fulfilled its duties relating to the Superintendent's salary, the County Board conducted a study of county superintendent salaries in surrounding and similarly sized counties. It then approved what it believed to be an equitable compensation structure for the Superintendent.

The most recent compensation increase referenced in the Grand Jury Report was the continuation of the compensation structure established in 2022. The compensation structure established that the County Superintendent is eligible for annual salary increases of 2%, plus any increase above 2% provided to certificated union members. Consistent with this structure, the County Board considers approval increase every May at a public County Board meeting following an agendized action item

and public discussion. This procedure complies with the requirements of Article IX, Section 3.1(b) of the California Constitution and Education Code section 1209.

Respondents are unable to determine how the Grand Jury calculated its assertion that the Superintendent's compensation exceeds statewide county superintendent salary average by 46% and 130% for "average districts." The Report does not identify the underlying data, methodology, or comparison groups used to derive those figures. Based on Respondents' review of available compensation data for California county offices of education, the Superintendent's compensation is generally consistent with, or below, the compensation paid to county superintendents.

> **Recommendation 1:** *The Siskiyou County Board of Education should adopt and implement a formal written policy for the evaluation of the County Superintendent's performance, to be completed prior to any consideration of compensation adjustments. The policy should include measurable criteria and a documented review process.*
>
> **Response to Recommendation 1:** *This recommendation will not be implemented because it is not warranted.*

The recommendation that the County Board adopt and implement a formal policy for conducting performance evaluations of the County Superintendent is not warranted because the County Superintendent is an elected official, not an employee of the County Board. The Superintendent is accountable directly to the voters, who assess the Superintendent's performance through the electoral process. The County Board is responsible for fixing the Superintendent's salary and has fulfilled this duty.

> **Finding 2:** *Siskiyou County Office of Education (SCOE) administration staffed Special Day Classes with non-credential or under-credentialed personnel in violation of California Education Code, Title 5, Section 3053 requirements for special education teacher accreditation. After reviewing all the documents and interviews, the Civil Grand Jury uncovered during its investigation that approximately 12 SCOE special education teachers, only three to four, are fully credentialed for their current assignments. This comes to an average of 180 students for each credentialed teacher.*
>
> **Response to Finding 2:** *The County Board adopts the response of the County Office of Education and Superintendent set forth below and wholly disagrees with the Grand Jury's Finding.*

This finding appears to be based, in part, on misunderstandings regarding both the number of students served in SCOE Special Day Classes ("SDC") and the credentialing requirements applicable to SDC teachers.

First, while there are approximately 720 students receiving special education services in all district schools within Siskiyou County, only approximately 80 of those students are enrolled in SDCs with SCOE. SCOE operates 11 to 12 SDCs each year with approximately 3-12 students enrolled in each class.

California Code of Regulations, title 5, section 3053(c), requires that SDC teachers hold an appropriate special education credential and possess the competencies necessary to teach the

assigned students.[1] The regulation does not require that the teacher hold a Clear Education Specialist Credential specifically. In California, the CTC uses a two-level credentialing system for special education teachers consisting of Preliminary Education Specialist Credentials and Clear Education Specialist Credentials.

The first level, a Preliminary Education Specialist Credential, is issued once a teacher has met the basic credential requirements and enables the teacher to teach special education in the areas and settings listed on the credential, including SDC. A teacher holding a Preliminary Credential must complete additional academic requirements to qualify for the next credential level. The second level, a Clear Education Specialist Credential, is issued once all credential requirements have been completed, and the process of obtaining a Clear Credential can take up to five years. Unlike a Preliminary Credential, a Clear Credential can be renewed.

Additionally, an individual who does not have a Preliminary Credential or Clear credential, may lawfully teach a SDC if they obtain one of the following authorizations from the CTC:

- Waiver
- Short-Term Staff Permit
- Provisional Intern Permit (PIP)
- District Intern Credential
- Emergency Permit

During the 2024-2025 school year, SCOE employed eleven (11) teachers to teach SDC. All but one of those teachers is documented to have possessed appropriate CTC authorization at the time they began teaching their assigned SDC. Records indicate that one teacher obtained a Short-Term Staff Permit after the teacher began teaching.

2024-2025 School Year

Teacher 1	Short-Term Staff Permit
Teacher 2	Education Specialist Instruction Credential (Preliminary)
Teacher 3	Education Specialist Instruction Credential (Preliminary); Special Education Limited Assignment Permit: Extensive Support Needs (effective 10/1/24)
Teacher 4	Educational Specialist Instruction Credential (Clear)
Teacher 5	Education Specialist Instruction Credential (Clear)
Teacher 6	Education Specialist Instruction Credential (Clear)
Teacher 7	Education Specialist Instruction Credential (Clear)
Teacher 8	Short-Term Staff Permit (effective 4/7/25)
Teacher 9	Education Specialist Instruction Credential (Clear)
Teacher 10	Education Specialist Instruction Credential (Preliminary)
Teacher 11	Education Specialist Instruction Credential Waiver

During the 2025-2026 school year, SCOE employed eleven (11) teachers to work in SDCs. Ten (10) of those teachers possessed appropriate credentials at the time they began teaching their

[1] Respondents note that the authority referenced in the finding appears to be Title 5, section 3053 of the California Code of Regulations rather than a provision of the California Education Code.

assigned SDC. One teacher was reassigned to teach an SDC after the school year began, and upon reassignment, a Short-Term Staff Permit was immediately obtained on their behalf.

2025-2026 School Year

Teacher 1	Educational Specialist Instruction Credential (Clear)
Teacher 2	Educational Specialist Instruction Credential (Clear)
Teacher 3	Educational Specialist Instruction Credential (Clear)
Teacher 4	District Intern Credential
Teacher 5	Educational Specialist Instruction Credential (Clear)
Teacher 6	Provisional Intern Permit
Teacher 7	Short-Term Staff Permit
Teacher 8	Educational Specialist Instruction Credential (Clear)
Teacher 9	District Intern Credential
Teacher 10	Short-Term Staff Permit
Teacher 11	Educational Specialist Instruction Credential (Clear)

Recommendation 2. *Siskiyou County Office of Education should audit the teaching credentials of all current Special Day Class instructional staff using the California Commission on Teacher Credentialing (CTC) requirements for the credentialing of special education teachers and within 90 days of this report's publication, develop and implement a written plan to bring all SDC staffing into compliance with California Education Code credential requirements.*

Response to Recommendation 2: *The recommendation is directed to the County Office of Education not the County Board of Education.*

Finding 3: *Siskiyou County Office of Education failed to ensure that Individualized Education Programs (IEPs) were completed and implemented within timelines required by the Individuals with Disabilities Education Act (IDEA) and the California Education Code 56000.*

Response to Finding 3: *The County Board adopts the response of the County Office of Education and Superintendent set forth below and partially agrees with the Grand Jury's Finding.*

Respondents agree that timely completion and implementation of IEPs is essential to ensuring that students with disabilities receive the services and supports to which they are entitled. SCOE continuously monitors compliance with special education requirements, including IEP timelines, and works with staff to address any identified delays or procedural issues. In addition, the Special Education Local Plan ("SELPA") Director actively communicates with the California Department of Education regarding compliance.

SCOE makes every effort to complete and implement each student's IEP within the procedurally required timelines. While SCOE strives for full compliance, Respondents acknowledge that isolated instances of missed timelines may occur, as in any educational organization, due to factors such as scheduling challenges, parent requests for postponements, or other case-specific circumstances, SCOE does not believe the Grand Jury Report provides sufficient evidence to support a finding of systemic failure.

The finding does not identify specific cases, timelines, schools, programs, data sources, or compliance metrics that support the conclusion that SCOE failed to ensure IEPs were completed and implemented within required timelines. Without this information, SCOE is unable to fully assess the basis or scope of the finding.

SCOE remains committed to ongoing improvement and welcomes the opportunity to review specific examples or data supporting this finding. Such information would allow a further evaluation of any areas requiring corrective action and help ensure that resources are directed toward documented compliance concerns.

> **Recommendation 3***: Within 90 days, SCOE should implement an IEP compliance tracking system to ensure that all IEPs are completed and implemented within legally required timelines and that required participants, including school psychologists, are present at all IEP meetings.*
>
> **Response to Recommendation 3:** *The recommendation is directed to the County Office of Education not the County Board of Education.*

> **Finding 4:** *School psychologists did not consistently attend IEP meetings as required by IDEA and California Education Code 34 CFR Section 300.321 and IEPs were written in some instances by staff not authorized to do so under law.*
>
> **Response to Finding 4:** *The County Board adopts the response of the County Office of Education and Superintendent set forth below and wholly disagrees with the Grand Jury's Finding.*

As previously stated, school psychologists are not legally required to attend every IEP meeting, nor are they required to prepare every student's IEP. Likewise, federal and state laws do not specify who physically enters information into the IEP plan as long as the IEP is developed and adopted through the IEP Team process with the participation of all required individuals.

Under the Individuals with Disabilities Education Act ("IDEA"), an IEP Team must include 1) the child's parent(s); 2) at least one general education teacher if the child participates or may participate in general education; 3) at least one special education teacher or provider; 4) a representative of the public agency who is qualified and knowledgeable about special education, the general curriculum, and available resources; 5) an individual who can interpret the instructional implications of evaluation results. (*See* 34 C.F.R. § 300.321.) Additionally, other individuals with knowledge or special expertise regarding the child may attend at the discretion of the parent or

school district, and, whenever appropriate, the student may participate as a member of the IEP Team.

IDEA does not require a school psychologist to be a member of every IEP Team or to attend every IEP meeting. Whether a school psychologist's participation is required depends on the purpose of the meeting and whether the school psychologist is needed to fulfill a required IEP Team role, such as interpreting evaluation results. Accordingly, a school psychologist may be required to explain psychoeducational evaluation results, however, in other circumstances a qualified speech-language pathologist, program specialist, special education teacher, or other qualified team member may fulfill the role of interpreting the instructional implications of evaluation results. The appropriate standard is whether all legally required IEP Team members were present or properly excused and whether the team included an individual qualified to interpret evaluation results when required.

SCOE notes that the finding does not identify, and SCOE is not aware of any specific IEP meeting at which a school psychologist was required but failed to attend. Without such information, SCOE is unable to fully evaluate the basis for the finding.

With regard to preparing a student's IEP, there is no legal authority under IDEA, the California Education Code, or federal regulations that require any one member of the IEP Team, to prepare or write IEPs. Instead, IDEA specifically provides that the development of the IEP is the responsibility of the IEP Team as a whole. School psychologists may contribute assessment data, recommendations, and present information regarding the student's present level of performance when appropriate, but there is no legal requirement that they write or prepare every IEP.

In developing student IEPs, SCOE IEP Teams utilize a collaborative effort involving special education teachers, case managers, service providers, administrators, and other qualified staff who contribute information into the IEP document in preparation for team discussion and decision-making.

Recommendation 4: *Siskiyou County Office of Education should implement a written IEP compliance tracking system to ensure that all IEPs are completed and implemented within legally required timelines and that required participants, including school psychologists, are present at all IEP meetings.*

Response to Recommendation 4: *The recommendation is directed to the County Office of Education not the County Board of Education.*

Finding 5: *Physical conditions in Special Day Class facilities, including the presence of mold at multiple identified sites, pose health and safety risks to students with disabilities and school staff. Students and staff remained in mold-affected classrooms for extended periods of time before relocation.*

Response to Finding 5: *The Board adopts the response of the County Office of Education and Superintendent and wholly disagrees with the Grand Jury's Finding.*

Physical conditions in SDC facilities used by SCOE do not pose health or safety risks to students or staff.

Mold was not identified at any SDC classrooms in use during the 2025-2026 school year. It is unclear whether the Grand Jury is suggesting that the photographs included with its report show mold on ceiling tiles, but the brown spots depicted in those photos are water stains, not mold. Photographs of the back side of those ceiling tiles showing that the spots are indeed water staining and not mold are attached to this Response.

SCOE notes that during the 2025-2026 school year, a staff member reported a musty smell in a SDC classroom at the Gold Street School. SCOE leased that classroom and does not own the school site. In response to the report of the musty smell, SCOE retained a professional inspection firm to conduct a mold assessment of the classroom and prepare a mold inspection report. The mold inspection report concluded that there was no visible mold or other biological growth in the SDC classroom or restroom. Air samples from the bathroom and hallway were also taken at the time of the inspection and compared to an air sample taken from outside ("control sample").[2] The indoor air samples contained fewer mold spores than the outdoor sample. SCOE did not receive any complaints about possible mildew or mold in any other SDC classrooms during the 2025-2026 school year.

Because no mold was detected in any SDC classroom, SCOE denies that students and staff "remained in mold-affected classrooms for extended periods of time" or that SDC classrooms posed "health and safety risks to students with disabilities and school staff."

> **Recommendation 5:** S*iskiyou County Office of Education should hire mold inspection professionals to conduct a facility inspection of all Special Day Class classrooms within 60 days of this report's publication, remediate all identified mold and safety hazards, and provide written confirmation of completed remediation to the Siskiyou County Board of Education prior to the start of the next 2026/27 school year. Remediation at one site has been deferred; the Grand Jury urges confirmation that remediation is completed before the start of the next school year.*
>
> **Response to Recommendation 5:** *The recommendation is directed to the County Office of Education not the County Board of Education.*

> **Finding 6:** *Special Day Class students were not provided with equitable access to school campus library resources, instead, requiring them to access off-campus public library facilities.*

[2] To provide peace of mind to the staff and students assigned to the Gold Street School SDC, and to accommodate class size, SCOE relocated the SDC classroom to the County Preschool building. That relocation was not the result of mold being identified in the SDC classroom at Gold Street School.

Response to Finding 6: *The County Board adopts the response of the County Office of Education and Superintendent set forth below and wholly disagrees with the Grand Jury's Finding.*

SCOE disagrees with the finding that students in SDCs were required to access off-campus public library facilities in place of the school library or that they were systematically denied equitable access to library resources.

SCOE is committed to providing SDC students with equitable access to educational opportunities and school resources, including library services. SCOE is unaware of any policy or practice requiring SDC students to use off-campus public library facilities in lieu of accessing an on campus library.

It is SCOE's understanding that this finding may be based on isolated incidents. SCOE is aware of at least one instance in which a teacher attempted to bring an SDC to the school library outside of their scheduled library times and was asked to return during their assigned library period. No teacher was required or expected to use off-campus facilities; however, it is possible that one or more teachers elected to take students to the public library which is located across the street from the school site.

SCOE is also aware of an instance in which an SDC teacher elected to discontinue library visits. This may have been related to concerns raised by the librarian regarding damage to library books while they were checked out to the class. The teacher was not informed that the class was prohibited from using the library. Rather, the librarian was informed that the class would no longer be participating in library visits.

Students in SDC programs are not denied equitable access to campus library resources or required to utilize off-campus libraries. SDC students are entitled to and are provided access to campus educational resources, including library services, consistent with the same site procedures, schedules, and operational requirements applicable to all students.

Recommendation 6: *Within 90 days, Siskiyou County Office of Education should adopt a written policy ensuring that Special Day Class students have equitable access to campus school library facilities, consistent with the requirements of IDEA and the California Education Code.*

Response to Recommendation 6: *The recommendation is directed to the County Office of Education not the County Board of Education.*

Finding 7: *Siskiyou County Office of Education's Human Resources department did not consistently investigate or act upon employee complaints of workplace hostility and retaliation, creating conditions possibly creating toxic and hostile working conditions.*

Response to Finding 7: *The County Board adopts the response of the County Office of Education and Superintendent set forth below and wholly disagrees with the Grand Jury's Finding.*

The finding provides a general conclusion and does not identify the specific facts, complaints, incidents, or other information on which it is based. As a result, the finding lacks sufficient detail to allow Respondents to fully evaluate and respond to the allegations.

Furthermore, the Superintendent and its Human Resources ("HR") office process complaints in accordance with established practices and procedures, such as Superintendent Policy ("SP")/Administrative Regulation ("AR") 1312.1 (Complaints Concerning County Office Employees) and SP/AR 4030 (Nondiscrimination in Employment). All of SCOE's policies and procedures may be viewed online at https://simbli.eboardsolutions.com/Policy/PolicyListing.aspx?S=36031099&ptid=sc8bjy4DPyDA4KHTJ9PnCA==.

When the HR office receives a complaint, it follows the procedures set forth in these policies. The Superintendent notes that there is a difference between a formal complaint (subject to these policies) and an employee expressing concerns about their coworker or job. Routine discussions about coworkers and work do not always require a formal investigation process. When an employee does not desire their concerns to be addressed by the formal complaint/investigation process, the HR office attempts to resolve the complaint informally.

While SCOE is unaware of any complaints which have not been addressed, SCOE recognizes the importance of documenting steps taken to resolve concerns and intends to document this information in a more comprehensive and thorough manner in the future.

Therefore, while SCOE disagrees with this finding, it recognizes an opportunity to strengthen its processes in this area regarding formally documenting actions taken to resolve complaints. SCOE recently hired a new Director of Human Resources, who is committed to developing formal procedures and documentation protocols for the handling of complaints going forward.

> **Recommendation 7:** *Within 90 days, Siskiyou County Office of Education should review and revise Human Resources harassment complaint handling procedures to ensure that all employee complaints of workplace hostility or retaliation are investigated and documented, consistent with California laws.*
>
> **Response to Recommendation 7:** *The recommendation is directed to the County Office of Education not the County Board of Education.*

> **Finding 8:** *Siskiyou County Office of Education did not maintain adequate documentation confirming that classroom supply stipends were distributed to credentialed teachers as required by California Code, Education Code-EDC Section 49011.*
>
> **Response to Finding 8:** *The County Board adopts the response of the County Office of Education and Superintendent set forth below and wholly disagrees with the Grand Jury's Finding.*

California Education Code section 49011 does not require schools to provide classroom supply stipends. Rather, section 49011 prohibits public schools from requiring students to pay fees to

participate in educational activities. It also requires that all supplies, materials, and equipment necessary for participation in educational activities be provided to students free of charge.

Nothing in section 49011 requires that classroom supply stipends be provided to teachers or that educational entities, such as SCOE, maintain documentation regarding such stipends. Respondents are unaware of any instance in which students have been required to pay money to participate in educational activities in violation of section 49011.

Notwithstanding that it is not a legal obligation, the County Office facilitates classroom supply purchases on an annual basis by permitting teachers to buy the supplies they need (at the County Office's expense). At the start of each school year, the Superintendent provides teachers with instructions on how to purchase classroom supplies. In April 2026, the County emailed all SDC teachers asking for their Amazon Wish Lists and stating that each teacher had a $600 budget.

As stated above, Respondents are unaware of any instance in which students were required to pay for educational services or activities in violation of Education Code section 49011. Further, the SCOE documents its efforts to provide classroom supplies and support classroom needs. Accordingly, Respondents wholly disagree with this finding.

> **Recommendation 8:** *Within 90 days, Siskiyou County Office of Education should audit classroom supply stipend payment records for the 2024–2025 and 2025–2026 school years and provide documentation to the Siskiyou County Board of Education confirming that stipends were distributed as required or, where not distributed, account for the disposition of those funds.*
>
> **Response to Recommendation 8:** *The recommendation is directed to the County Office of Education not the County Board of Education*.

> **Finding 9:** *Siskiyou County Office of Education employees were placed in administrative positions without holding required administrative credentials, a practice that had the effect of impacting their prior bargaining unit membership and undermined collective bargaining rights.*
>
> **Response to Finding 9:** *The County Board adopts the response of the County Office of Education and Superintendent set forth below and partially disagrees with the Grand Jury's Finding.*

During the 2024-2025 school year, SCOE employed 11 individuals in administrative positions. Ten (10) of the eleven (11) individuals possessed Administrative Services Credentials (Clear). The remaining individual possessed an Administrative Services Credential Certificate of Eligibility[3] at the start of the school year and obtained an Administrative Services Credential (Preliminary) on December 1, 2024.

[3] According to the CTC, an individual who has completed the requirements for an Administrative Services Credential (Preliminary), but does not have an offer of employment in an administrative position, may apply for a Certificate of Eligibility which verifies completion of all requirements for the preliminary credential and authorizes

2024-2025 School Year

Administrator 1	Administrative Services Credential (Clear)
Administrator 2	Administrative Services Credential (Clear)
Administrator 3	Administrative Services Credential (Clear)
Administrator 4	Administrative Services Credential (Preliminary)
Administrator 5	Administrative Services Credential (Clear)
Administrator 6	Administrative Services Credential (Clear)
Administrator 7	Administrative Services Credential (Clear)
Administrator 8	Administrative Services Credential (Clear)
Administrator 9	Administrative Services Credential (Clear)
Administrator 10	Administrative Services Credential (Clear)
Administrator 11	Administrative Services Credential (Clear)

During the 2025-2026 school year, SCOE employed seven (7) individuals in administrative positions, each of whom possessed Administrative Services Credentials.

2025-2026 School Year

Administrator 1	Administrative Services Credential (Clear)
Administrator 2	Administrative Services Credential (Preliminary)
Administrator 3	Administrative Services Credential (Clear)
Administrator 4	Administrative Services Credential (Clear)
Administrator 5	Administrative Services Credential (Clear)
Administrator 6	Administrative Services Credential (Clear)
Administrator 7	Administrative Services Credential (Clear)

Recommendation 9: Within 90 days, Siskiyou County Office of Education should audit the credentials of all individuals currently serving in administrative roles and ensure that all such positions are filled only by individuals holding the required credentials under California Education Code.

Response to Recommendation 9: *The recommendation is directed to the County Office of Education not the County Board of Education.*

Finding 10: *Siskiyou County Office of Education voluntarily relinquished its Workability Partnership Program (WA1) slot, a fully federally funded vocational training program serving approximately 400 to 450 students with IEPs, without documented SCBE Board of Trustee authorization or student-impact analysis, thereby eliminating a federally supported transition-to-work program for students with disabilities which is inconsistent with 34 Code of Federal Regulations Section 300.43.*

the holder to seek employment as an administrator. The Certificate of Eligibility has no expiration date. Once securing an offer of employment, the holder of a Certificate of Eligibility may apply for the preliminary credential by submitting their application packet through their employer or directly to the Commission through CTC Online, along with a Verification of Employment Form (CL-777), and current online processing fee. *See* Administrative Services Credential California Prepared (CL-574c).

Response to Finding 10: *The County Board adopts the response of the County Office of Education and Superintendent set forth below and partially disagrees with the Grand Jury's Finding.*

Respondents agree that SCOE voluntarily withdrew from the WorkAbility I (WA1) grant program. SCOE did not seek County Board authorization before doing so because Respondents are unaware of any legal requirement that such authorization be obtained.

Respondents, however, disagree that the WA1 program is "fully federally funded."[4] The WA1 program is funded and administered by the California Department of Education (CDE) and governed by California Education Code sections 56470-56474.

Respondents also note that during the 2024-2025 school year, approximately 275 SCOE students, not 400 to 450, participated in some aspect of the WA1 program. Many of those 275 students participated only in limited program activities, such as employer field trips, career exploration sessions, or middle school work-based learning experiences. Only 25 students were budgeted for placement in paid employment positions.

Respondents further disagree that 34 C.F.R. section 300.43 required SCOE to operate the WA1 grant program. While the WA1 program may be one method of providing transition-related services to students with disabilities, neither IDEA, 34 C.F.R. section 300.43, or the California Education Code require educational agencies to maintain any *specific* transition service. Rather, they require that transition services be provided. While SCOE discontinued the WA1 grant program, it continues to provide students with all mandatory transition services.

Respondents also disagree with the finding that prior County Board authorization was required before SCOE discontinued participation in the WA1 grant program. Education Code section 56461 provides that the "superintendent shall establish the capacity to provide transition services." County Board Policy 2110 (*County Superintendent Responsibilities and Duties*) further provides that the Superintendent is responsible for managing SCOE's instructional operations. The Grand Jury Report does not identify any statute, regulation, or Board policy requiring County Board approval before SCOE could discontinue participation in the WA1 grant program, and Respondents are unaware of any such requirement.

Finally, Respondents are uncertain what the Grand Jury means by "student-impact analysis." The Report does not define the term or identify any statute, regulation, or Board policy requiring such an analysis before SCOE could discontinue participation in the WA1 grant program. SCOE is not aware of any student with an IEP who has been denied or deprived of legally required transition services as a result of SCOE's withdrawal from the WA1 grant program.

Recommendation 10: *Siskiyou County Office of Education should provide the Siskiyou County Board of Education with a written accounting of the decision to relinquish the Workability Partnership (WA1) program slot, including the process used, any Board of Trustee authorization obtained, and the impact on affected students. The SCBE Board should direct SCOE to take all available steps to restore the program or identify*

[4] WorkAbility I: A California Transition Program - Special Education (CA Dept of Education)

equivalent federally funded transition services, and to report back every 180 days until complete.

Response to Recommendation 10: *The portion of the recommendation directed to the County Board of Education will not be implemented because it is not warranted.*

The County Board shares the County Office's and the Civil Grand Jury's disappointment that the WA1 grant program was discontinued. However, the County Board is unaware of any statute, regulation, or Board policy that required the Superintendent to seek County Board approval before discontinuing SCOE participation in the WA1 grant program.

SCOE continues to provide legally required transition services and the County Board is unaware of any student with an IEP who has been denied or deprived of legally required transition services as a result of SCOE's withdrawal from the WA1 grant program. Accordingly, the County Board does not find it warranted to require SCOE to restore the WA1 program or to identify equivalent federally funded transition services.

Finding 11: *School District teaching staff are routinely advised that budgets are insufficient for classroom needs.*

Response to Finding 11: *The County Board adopts the response of the County Office of Education and Superintendent set forth below and wholly disagrees with the Grand Jury's Finding.*

Respondents disagree with this finding. First, the finding refers to "School District teaching staff." SCOE is not a school district and does not employ school district teaching staff. To the extent the finding concerns teachers employed by local school districts, the fiscal practices at issue would be the responsibility of those districts, not SCOE.

If the finding is intended to refer to SCOE staff, Respondents disagree that teachers are regularly informed that SCOE lacks resources to support classroom needs or that requests for necessary classroom materials or supplies are denied.

SCOE maintains sufficient reserves to support its classrooms and is unaware of any specific instance in which a teacher was informed that SCOE could not afford needed classroom supplies. Consistent with its commitment to supporting student learning, SCOE provides classrooms with the instructional materials, supplies, and equipment necessary to operate its educational programs effectively. Because the finding does not provide additional factual detail or supporting evidence, Respondents are unable to respond in greater detail.

Recommendation 11: *Within 90 days the Siskiyou County Board of Education Board of Trustees should commission an independent review of SCOE's budget reserve levels and allocation practices.*

Response to Recommendation 11: *The recommendation will not be implemented because it is not warranted.*

SCOE provides teaching staff with the necessary classroom supplies, and Respondent is unaware of any evidence that necessary classroom resources have been denied or that teaching staff were informed that "budgets are insufficient for classroom needs." Respondent is likewise unaware of any evidence that SCOE's reserves have been improperly allocated.

The County Board already exercises its fiscal oversight responsibilities through the processes set forth in Board Policy 3100 (*Budget Adoption and Revision*), which establishes the County Board's role in reviewing SCOE's budget and monitoring its fiscal health. This includes annual budget adoption, twice-yearly interim financial reviews, and review of certain budget revisions and financial reports.

Absent evidence that funds are being improperly allocated or that classroom needs are not being met, Respondent does not believe that commissioning an independent review of SCOE's budget reserve levels or allocation practices is a prudent use of SCOE resources.

The County Board will reconsider if additional information or evidence is provided that supports the need for further review.

> **Finding 12:** *The Superintendent at SCOE appointed a SELPA Director who was identified by multiple credible sources as lacking adequate depth of special education expertise and who was selected contrary to the 14 recommendation of the hiring committee, raising concerns about governance and compliance capacity for the special education programs within the Siskiyou County public education system.*
>
> **Response to Finding 12:** *The County Board adopts the response of the County Office of Education and Superintendent set forth below and wholly disagrees with the Grand Jury's Finding.*

Respondents disagree with this finding because it is based on unsupported conclusions regarding the qualifications of the SELPA Director and an inaccurate description of the hiring process.

First, authority to appoint the SELPA Director is vested solely in the Superintendent. The SELPA Plan, which governs how the county and schools administer and coordinate special education services, governs the SELPA Director's appointment. The Siskiyou County SELPA Plan states: "The County Superintendent of Schools shall be responsible for the selection, direction, discipline and biennial evaluation of the SELPA Executive Director." Therefore, the representation that there was a "hiring committee" responsible for selecting a director is inaccurate. Instead, the Superintendent convened an "interview panel" to meet with candidates for the SELPA director position. The purpose of the interview panel was not to decide which candidate to hire (which is the typical function of a hiring panel), but to interview candidates and provide recommendations to the Superintendent. SCOE utilized several other interview panels for different administrative positions that the County Office was seeking to fill at that time.

The interview panel interviewed three candidates and offered the position to a candidate they believed qualified. That candidate declined the position.

At the same time, multiple strong candidates applied for another position in the Superintendent's cabinet. That panel informed the Superintendent that one of their candidates would be a great fit for the SELPA Director/Assistant Superintendent of Special Schools and Services position. The Superintendent interviewed this candidate, found her to be a good fit for the position of SELPA Director/Assistant Superintendent of Special Schools and Services, and offered it to her (which she accepted). The Superintendent notes that while prior experience in a program area can be valuable, it is not necessary to be an effective manager and supervisor. The SELPA Director possesses substantial administrative experience, and the ability to effectively manage personnel. The Superintendent has every confidence in her ability to carry out the responsibilities of her position.

> **Recommendation 12:** *Within 90 days the Siskiyou County Board of Education should review the SELPA Director hiring process, including the interview committee's recommendation and the basis for the appointment decision, and should ensure that the SELPA Director position is held by an individual with demonstrated expertise in special education law, program compliance, and IDEA implementation.*
>
> **Response to Recommendation 12:** *The recommendation will not be implemented because it is not warranted.*

The Superintendent, not the County Board, is responsible for hiring the SELPA Director. The County Board does not participate in personnel decisions involving SCOE employees. County Boards have limited responsibilities established by law, such as hearing certain appeals, setting the Superintendent's compensation, and reviewing SCOE's budget. Those responsibilities do not include hiring, evaluating, or appointing SCOE administrative staff.

Requiring the County Board to review or approve the Superintendent's hiring decisions would be inconsistent with the legal division of responsibilities established by law and policy. Education Code section 1293 provides that "[a] county superintendent of schools may enter into contracts of employment with persons employed by him," and Education Code section 1311 similarly recognizes that county office employees are employed by the county superintendent. The Superintendent has been delegated legal authority to hire staff who meet the needs of the Siskiyou County Office of Education; the County Board has not.

> **Finding 13:** *Special Day Classes (SDC) classrooms are equipped with locking devices on classroom and bathroom doors that enable the confinement of students with disabilities in bathroom spaces, a practice inconsistent with California Education Code Section 49005 et seq. and IDEA provisions governing restraint as well as fire codes.*
>
> **Response to Finding 13:** *The County Board adopts the response of the County Office of Education and Superintendent set forth below and wholly disagrees with the Grand Jury's Finding.*

Respondents agree that students must not be unlawfully secluded, confined, or restrained, and that all educational environments must comply with applicable state and federal laws regarding student safety. To that extent, SCOE acknowledges that SDC restrooms and classrooms were equipped

with locks. However, SCOE disagrees that those mechanisms were installed or used for the purpose of confining students.

Education Code section 49005 and related provisions generally limit the use of restraint and seclusion in schools to emergency situations in which a student poses an immediate risk of serious physical harm to themselves or others. The law prohibits the use of restraint or seclusion for punishment, discipline, convenience, or retaliation. It also provides that placing a student alone in a room or area from which the student is prevented from leaving may constitute seclusion and generally prohibits the use of locked seclusion in schools, except in facilities specifically authorized by state law to utilize locked rooms. A door lock or other mechanism that serves as a general building safety feature is not typically considered restraint or seclusion. The overall purpose of the statute is to protect student safety and dignity while allowing school personnel to take necessary action in emergency situations to prevent imminent physical harm.

The locking devices identified by the Civil Grand Jury were not installed for the purpose of confining, isolating, or secluding students. Rather, they were implemented as safety measures intended to reduce the risk of student elopement in circumstances where students may leave the classroom and enter potentially hazardous areas, including parking lots, roadways, or other unsafe environments. Teachers remained present in the classroom and responsible for supervising students, and the locking mechanisms were not designed or used to isolate students from staff or educational settings.

Many of the students served in SDCs have unique safety needs that require enhanced supervision and safeguards. In certain classrooms, campus configurations and the proximity of classroom exits to roadways, parking areas, or other potential hazards present safety concerns if a student leaves the instructional environment without supervision. SCOE's use of door security measures was intended to address those risks and support a safe learning environment for students and staff.

SCOE, like most public educational agencies, is insured through a Joint Powers Authority ("JPA"). SCOE regularly works with its JPA to identify, assess, and mitigate potential risks. At no time during these reviews were the door latches identified as a safety concern or compliance issue. In May 2026, an independent contractor conducted a hazard assessment at eight (8) district school sites where SCOE operates programs and found no safety concerns related to the locking mechanisms in use at the time.

Nevertheless, SCOE recognizes the importance of continually evaluating its practices to ensure they remain consistent with student safety and evolving legal and operational considerations. Accordingly, following the conclusion of the 2025-26 school year, SCOE began removing the latch-style locking mechanisms and replacing them with door-sensor systems that alert classroom staff when a door is opened. This approach addresses student elopement concerns while eliminating the hardware that was the subject of the finding and recommendation. By implementing this change, SCOE seeks to further reduce any potential concerns regarding the use of physical barriers while continuing to provide necessary protections for vulnerable students.

> **Recommendation 13:** *Siskiyou County Office of Education should immediately conduct a physical inspection of all SDC classroom and bathroom door hardware, remove any*

locking devices capable of confining students, and within 30 days adopt and distribute a written policy on restraint consistent with California Education Code Section 49005 et seq.

Response to Recommendation 13: *The recommendation is directed to the County Office of Education.*

Photographs Referenced in Response to Finding 5









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