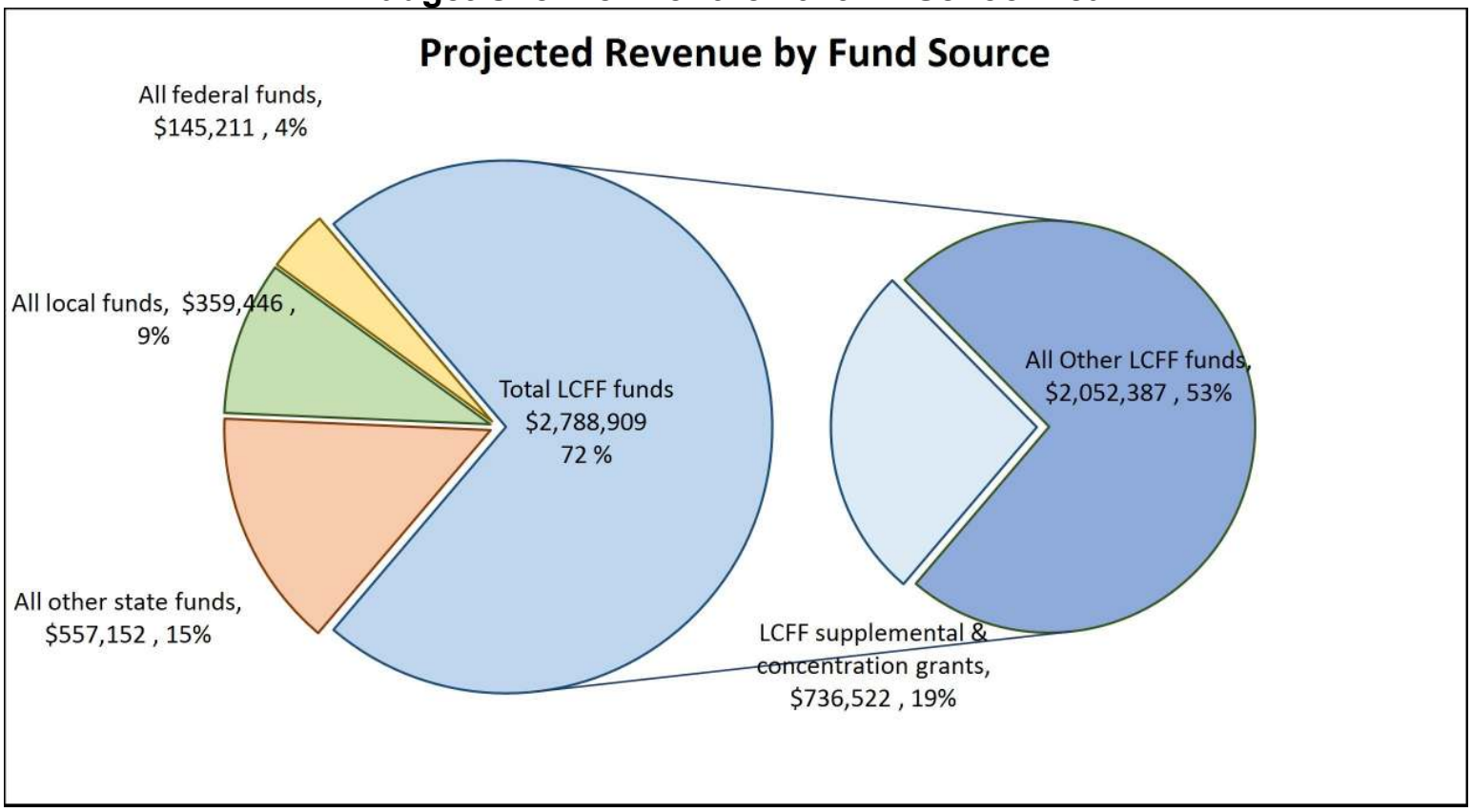
Vallecitos School District
5211 Fifth Street • Rainbow, CA 92028 • (760) 728-7092 • FAX (760) 728-7712
"A community school where we learn to achieve our dreams"

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Vallecitos Elementary School District
CDS Code: 37 68437 6040562
School Year: 2026-27
LEA contact information:
Meliton Sanchez
Superintendent
msanchez@vallecitossd.net
(760) 728-7092

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (Foster Youth, English learners, and low-income students).

Budget Overview for the 2026-27 School Year

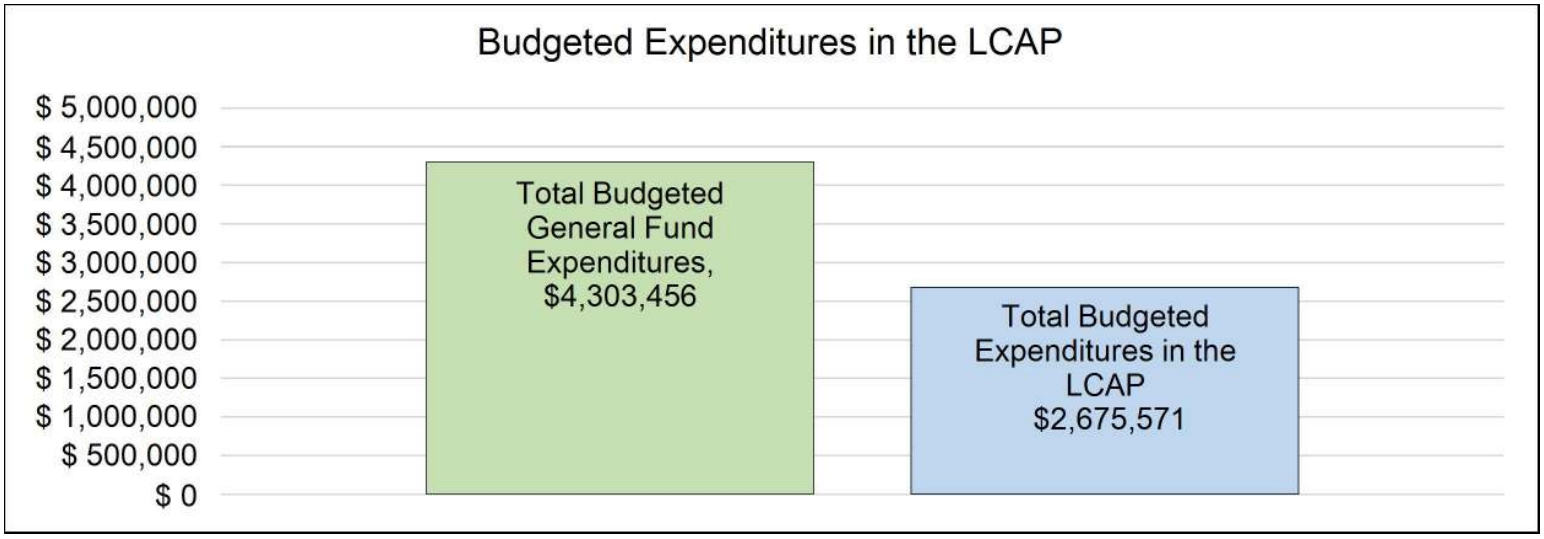


This chart shows the total general purpose revenue Vallecitos Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Vallecitos Elementary School District is $3,850,718, of which $2,788,909 is Local Control Funding Formula (LCFF), $557,152 is other state funds, $359,446 is local funds, and $145,211 is federal funds. Of the $2,788,909 in LCFF Funds, $736,522 is generated based on the enrollment of high needs students (Foster Youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Vallecitos Elementary School District plans to spend for 2026-27. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Vallecitos Elementary School District plans to spend $4,303,456.30 for the 2026-27 school year. Of that amount, $2,675,571.00 is tied to actions/services in the LCAP and $1,627,975.30 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

General Fund expenditures not included in the LCAP consist primarily of routine operational and administrative costs necessary to maintain district operations. These expenditures include Special Education services, transportation, food services, debt service, facilities maintenance, utilities, insurance, and business and administrative services.

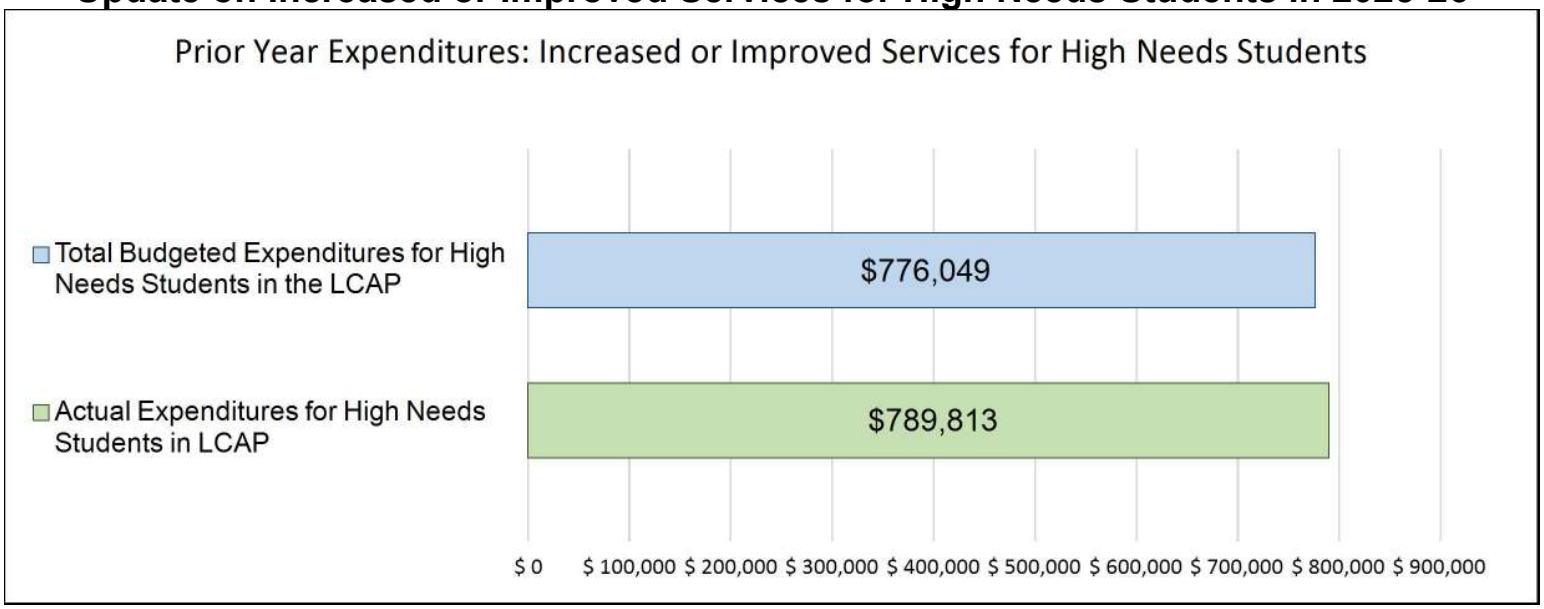
In addition, the district provides a variety of supplemental programs and services supported through other state, federal, and local funding sources that are not directly reflected in specific LCAP actions. These include programs funded through Title I, Title II, Title III, Expanded Learning Opportunities Program (ELOP), ASES, Proposition 28 Arts and Music in Schools funding, and other restricted grants. While these expenditures support student learning and enrichment opportunities, they are funded and accounted for separately from the actions and services included in the Local Control and Accountability Plan.

Increased or Improved Services for High Needs Students in the LCAP for the 2026-27 School Year

In 2026-27, Vallecitos Elementary School District is projecting it will receive $736,522 based on the enrollment of Foster Youth, English learner, and low-income students. Vallecitos Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Vallecitos Elementary School District plans to spend $774,959.00 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2025-26



This chart compares what Vallecitos Elementary School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Vallecitos Elementary School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2025-26, Vallecitos Elementary School District's LCAP budgeted $776,049.00 for planned actions to increase or improve services for high needs students. Vallecitos Elementary School District actually spent $789,813.00 for actions to increase or improve services for high needs students in 2025-26.

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Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Vallecitos Elementary School District	Meliton Sanchez Superintendent	msanchez@vallecitossd.net (760) 728-7092

Plan Summary [2026-27]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Vallecitos School District is located in the rural and unincorporated community of Rainbow in north eastern San Diego County. The school has served the community of Rainbow since 1885. Based on 2025-2026 census day enrollment counts, Vallecitos School District serves approximately 180 students in grades TK-8, which is a decline of 15 students compared to the previous year. This represents an enrollment decline of 7.7%.

Rainbow is a unique rural community nestled on the east side of I-15 between Temecula and Fallbrook. The community maintains a high concentration of agricultural nurseries, which serves as the basis of Rainbow's economy. Aside from two convenience stores and one restaurant, Rainbow does not offer many other opportunities for consumer or retail activity. San Diego County provides and maintains Rainbow Park, which is adjacent to the school and allows for student use. Vallecitos also receives support from a small, but dedicated group of parents, our School Site Council, DELAC, and several key volunteers from our educational community. These important educational partners offer physical support, financial support, valuable feedback, and aid in some of the decision making processes at Vallecitos. During the past school year, our PTO executed a number of events that improved the culture and connectedness of our school community. Our students also participated in several field trips that provided memorable experiences for the students, some of whom do not have many opportunities to experience life outside of Rainbow. The faculty and staff at Vallecitos intends to make a continuous effort to strengthen our partnerships during the current LCAP cycle as we work to make a positive impact on school culture and student achievement.

Vallecitos Elementary School District serves the following demographic:
84.4% Hispanic

12.2% Caucasian
1.7% Asian
0.6% African American
0.6% American Indian or Alaskan Native
0.6% Not Reported

Socioeconomic Disadvantaged: 81.11%
English language learners: 42.78%
Students with disabilities: 17%

During school year 2027-2027, Vallecitos Elementary School District plans to maintain one teacher per grade level, with the exception of two combination classes to balance sizes. In addition to our classroom teachers, Vallecitos will support a 1.0 FTE Reading Specialist, a 1.0 FTE English Learner Coordinator, a 1.0 FTE Special Education Resource Teacher, 1.0 FTE MTSS Coordinator, and a 1.0 FTE Social Emotional Learning Specialist/School Counselor (PPS credential). Our classified staff is expected to include 1.5 FTE support staff in the office, 2.0 FTE Custodians/Grounds Support, and approximately 1.0 FTE food service assistants. Our program also includes and seven instructional support aides who serve the duration of the school day. At the management level, Vallecitos employs a 1.0 FTE Superintendent/CBO/Principal, a 1.0 FTE Business Coordinator/Nutrition Director, and a 0.75 FTE School Psychologist. The faculty and staff utilize Multi-Tiered Systems of Support (MTSS) Framework to improve academic achievement, behavior outcomes, and to meet the social-emotional needs of all students. This dedicated team of employees ensure that we provide the conditions and supports necessary to help each and every one of our students achieve success.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

A review of the California School Dashboard and local measures demonstrates that Vallecitos Elementary School District has experienced meaningful improvement in student engagement and school climate over the last three years while continuing to face persistent academic challenges among several student groups.

During the 2022-23 and 2023-24 school years, the District experienced significant concerns related to attendance and school climate. Chronic absenteeism increased from 20.9 percent to 23.7 percent and the District fell into the Red performance level, with English Learners, Hispanic students, and socioeconomically disadvantaged students all performing in the Red range. Suspension rates also increased from 1.1 percent to 4.5 percent, placing the District and these same student groups in the Red performance level. At the same time, English Learner Progress improved to 61.1 percent, earning a Blue performance level, while English Language Arts and Mathematics remained in the Orange range.

Over the following year, the District focused heavily on attendance improvement, restorative practices, MTSS implementation, and social-emotional supports. Those efforts produced substantial gains. By 2024-25, chronic absenteeism had improved dramatically to 8.5 percent, moving the District from Red to Blue. Hispanic students and English Learners also improved into the Blue range, and Long-Term English Learners reached the Green level. Districtwide suspension rates declined to approximately one percent, with Hispanic students, English

Learners, and socioeconomically disadvantaged students performing in the Blue range. These results suggest that investments in counseling services, alternatives to suspension, and restorative practices have had a positive impact on student engagement and school climate.

Academic outcomes present a more mixed picture. English Language Arts performance has shown gradual improvement over time. Districtwide performance improved to a Distance from Standard of -5.9, and Hispanic students narrowed achievement gaps. White students performed well above standard, demonstrating that the District's core instructional program can produce strong results when barriers to learning are minimized. English Learners also experienced modest gains; however, Long-Term English Learners and Students with Disabilities continue to demonstrate substantial achievement gaps.

Mathematics remains the District's greatest area of need. Overall performance remains well below standard, and achievement gaps widened for English Learners, Long-Term English Learners, Students with Disabilities, and socioeconomically disadvantaged students. While White students performed close to standard, most student groups continue to struggle, reinforcing the need for sustained mathematics intervention, professional development, and increased emphasis on conceptual understanding and academic discourse.

The English Learner Progress Indicator also warrants attention. After reaching 61.1 percent in 2023, English Learner Progress declined to 38.7 percent in 2024. In contrast, Long-Term English Learners demonstrated strong progress and the District exceeded its local reclassification goals. These results suggest that supports for Long-Term English Learners are producing positive outcomes, while additional acceleration and language development supports are needed for students in the earlier stages of English acquisition.

Enrollment has steadily increased from 188 students in 2022-23 to 190 students in 2023-24 and 195 students in 2024-25. During this period, the percentage of English Learners declined to approximately 44 percent while the number of students experiencing homelessness increased. These changing demographics, combined with California School Dashboard and local assessment results, continue to identify English Learners, socioeconomically disadvantaged students, and Students with Disabilities as groups requiring additional support.

As a result, the District's priorities for 2026-27 include sustaining the attendance gains achieved over the past two years through subgroup-specific outreach and family engagement; strengthening restorative practices and MTSS supports for Students with Disabilities; expanding counseling and mental health services; accelerating mathematics achievement through intervention and instructional coaching; and improving English Learner outcomes through a balanced focus on foundational literacy, academic language development, and designated and integrated ELD instruction.

Remaining Learning Recovery Emergency Block Grant funds will continue to support MTSS coordination, counseling, and Community Schools initiatives. These investments align with the District's needs assessment and are intended to improve academic achievement, maintain positive climate outcomes, reduce chronic absenteeism, and ensure that all students, particularly English Learners, socioeconomically disadvantaged students, and Students with Disabilities, experience continued academic and social-emotional growth.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

Not applicable.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

N/A

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

N/A

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

N/A

Engaging Educational Partners

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Educational Partner(s)	Process for Engagement
Certificated Faculty (Teachers)	Vallecitos teachers continue to shape each iteration of the Local Control and Accountability Plan through ongoing collaboration and direct engagement with district leadership. Throughout the year, teachers participate in bi-monthly team meetings focused on instructional practices, student needs, and school climate. These regular meetings provide opportunities for staff to discuss challenges, review student data, and provide feedback that informs district priorities. In addition to these standing meetings, district leadership held dedicated Local Control and Accountability Plan input meetings during the spring and invited all certificated staff to participate in discussions regarding goals, actions, and services for the 2026-27 school year. Because Vallecitos is a small, single-school district, teachers also have regular and direct access to district administration. Frequent interactions and informal conversations throughout the year provide additional opportunities for teachers to share concerns, identify emerging needs, and participate in the continuous improvement process. Teacher feedback emphasized the importance of maintaining Guided Reading, intervention systems, and collaborative structures while continuing to strengthen supports for English learners, struggling students, and students with disabilities. Staff also expressed interest

Educational Partner(s)	Process for Engagement
	in expanding enrichment opportunities and ensuring that staffing structures and instructional supports maximize student success. This feedback informed actions related to academic achievement, student engagement, school climate, and social-emotional wellness.
Classified Staff (To Include Other School Personnel)	Classified staff were provided the same opportunities as certificated staff to participate in the development of the 2026-27 Local Control and Accountability Plan. Throughout the year, classified employees participated in monthly meetings where they were able to discuss student needs, school climate, safety concerns, and operational priorities. Classified staff were also invited to participate in district surveys and dedicated Local Control and Accountability Plan input meetings held during the spring. Because Vallecitos is a small, single-school district, classified staff maintain regular and direct access to district leadership. Frequent interactions and ongoing communication throughout the school year provide additional opportunities for staff to share immediate concerns, identify emerging needs, and provide input on district programs and priorities. Feedback from classified staff emphasized the importance of maintaining a safe and supportive school environment, continuing social-emotional and behavioral supports for students, and ensuring that staff have the equipment resources (such as radios, balls, and other play equipment necessary to effectively support student safety, learning and well-being. This feedback informed actions related to student engagement, school climate, safety, and social-emotional wellness.
Parents/Community	To engage parents and community members, Vallecitos Elementary School District hosted a Local Control and Accountability Plan listening session for the general public and invited all educational partners to participate. In addition, the District held separate listening sessions during the final District English Learner Advisory Committee and School Site Council meetings to provide meaningful opportunities for participation. Parents and community members were also invited to complete annual surveys and provide input through ongoing conversations with district staff. Survey feedback highlighted strong appreciation for the

Educational Partner(s)	Process for Engagement
	District's teachers, communication, and family-oriented culture, while also identifying interests in expanded enrichment opportunities, extracurricular activities, student safety, and continued support for students and families. This feedback informed actions related to academic achievement, student engagement, school climate, and family involvement. Because Vallecitos is a small, single-school district, parents and community members have regular and direct access to district leadership. These frequent interactions throughout the year provide additional opportunities for educational partners to share concerns, celebrate successes, and provide input that helps shape district priorities and the development of the 2026-27 Local Control and Accountability Plan.
Bargaining Groups	Vallecitos maintains one bargaining unit, the Vallecitos Educators Association. District leadership and a representative of the bargaining unit engage in regular communication throughout the year to discuss campus issues, priorities, and emerging needs. In addition to these ongoing conversations, bargaining unit representatives were provided opportunities to participate in dedicated Local Control and Accountability Plan input discussions during the spring. Because Vallecitos is a small, single-school district, collaboration between district leadership and the bargaining unit is frequent and informal, allowing concerns and ideas to be shared on a regular basis. Feedback from bargaining unit representatives included the importance of maintaining strong systems of student support, refining behavior intervention processes, providing meaningful opportunities for student engagement and belonging, recognizing staff contributions, and continuing professional learning opportunities for staff. This input informed actions related to student engagement, school climate, professional development, and social-emotional wellness.
Students	Students are engaged in the development of the Local Control and Accountability Plan through a variety of formal and informal processes. Student Council meets regularly to discuss student activities and school issues, and student leaders provide feedback to

Educational Partner(s)	Process for Engagement
	district administration regarding programs and priorities. In addition, students were invited to participate in annual surveys and provide input regarding school climate, student engagement, and opportunities for improvement. Because Vallecitos is a small, single-school district, students also have regular and direct access to district leadership. Frequent interactions with students throughout the school day provide valuable opportunities to gather feedback and better understand student experiences and needs. This level of access allows student voice to remain an important part of the continuous improvement process. Student feedback reflected appreciation for the positive relationships they have with teachers, aides, and their peers, as well as the supportive nature of the school community. Students also expressed interest in additional activities and events, continued efforts to promote positive behavior and safety, and improvements to facilities and student services. This feedback informed actions related to academic achievement, student engagement, school climate, and social-emotional wellness.
Principals and Administrators	Vallecitos is a small, single-school district with a streamlined administrative structure. The Superintendent serves as the District's sole educational administrator and primary author of the Local Control and Accountability Plan and works closely with classified management staff to review student data, stakeholder feedback, fiscal information, and implementation needs. Frequent collaboration and ongoing communication ensure that administrative input is continuously incorporated into the development, monitoring, and refinement of the District's goals, actions, and services.
SELPA	Vallecitos maintains an ongoing partnership with the North Coastal Consortium for Special Education (NCCSE) through its assigned Coordinator, who joins the superintendent and principal for standing check-ins throughout the school year. These conversations focus on staffing ratios, compliance updates, and new evidence-based practices for inclusive settings. The Coordinator’s feedback is given strong consideration and is evidenced by the inclusion of Goal 1, Action 1.7, which dedicates LCFF Supplemental funding to

Educational Partner(s)	Process for Engagement
	specialised academic instruction and related-service coordination for Students with Disabilities. By retaining para-educator hours, students are able to reamin in the least restrictive environment with maximum support allowing the students with IEPs to benefit from the same rigorous, standards-aligned curriculum as their peers. The resources devoted to this population and the shared monitoring of progress metrics illustrate the district's highly collaborative relationship with its NCCSE Coordinator.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Vallecitos maintained a stakeholder-driven process throughout 2025-26 and used feedback from educational partners to shape the adopted 2026-27 Local Control and Accountability Plan. Teacher and classified staff input reinforced the importance of maintaining successful interventions and collaborative structures, including Guided Reading, Multi-Tiered System of Supports processes, and targeted academic supports. Staff also emphasized the need to strengthen mathematics instruction, continue social-emotional supports, and provide additional enrichment opportunities for students. These themes influenced actions related to academic achievement, student engagement, school climate, and student wellness.

Regular communication with representatives of the Vallecitos Educators Association helped ensure that bargaining-unit perspectives were considered throughout the development of the plan. Feedback from bargaining unit representatives supported continued professional learning, refinement of behavior intervention systems, and efforts to strengthen student engagement and school connectedness. Student voice was gathered through surveys, Student Council, and ongoing interactions with district leadership. Students expressed appreciation for the positive relationships they experience at school and requested additional activities, enrichment opportunities, and continued attention to safety and school climate. These themes helped inform actions related to student engagement, extracurricular opportunities, and social-emotional wellness. Parents and community members provided input through bilingual surveys, community forums, School Site Council, and the District English Learner Advisory Committee. Their feedback highlighted appreciation for the District's family-oriented culture and strong communication while also expressing interest in expanded enrichment opportunities, continued support for students and families, and maintaining a safe and supportive learning environment. This feedback reinforced the District's focus on academic achievement, attendance, school climate, and family engagement.

Throughout the year, the District also reviewed local data and California School Dashboard results and continued to consult with county and special education partners regarding the needs of Students with Disabilities and English Learners. These discussions supported the continued emphasis on mathematics achievement, English learner services, attendance, counseling supports, and Multi-Tiered System of Supports. The full draft Local Control and Accountability Plan was made available for public review prior to adoption, and feedback received throughout the process was incorporated into the final plan adopted by the Governing Board.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	All students will demonstrate proficiency or consistent growth in English Language Arts, Math, and Science.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
Priority 2: State Standards (Conditions of Learning)
Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 5: Pupil Engagement (Engagement)
Priority 7: Course Access (Conditions of Learning)
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

In Vallecitos School District, our primary objective is to cultivate well-rounded students who possess the knowledge and skills needed for success in a rapidly changing world. This LCAP goal centers on ensuring proficiency or consistent growth in English Language Arts, Math, and Science for ALL students. By prioritizing these core subjects, Vallecitos will meet state standards and foster critical thinking, problem-solving, and analytical skills essential for our students' success in high school and beyond. We will strive for every student to have access to high-quality education and opportunities for growth.

This goal also prepares our students for college, careers, and active citizenship. Mastery in ELA supports literacy skills crucial for all subjects, while proficiency in Math lays a foundation for STEM fields and various professions. Science education provides an understanding of society, history, and the natural world, empowering students to be informed and engaged global citizens. In Vallecitos School District, we are committed to nurturing the potential within each student and ensuring they thrive academically and beyond.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	CAASP ELA Results	11.4 points below standard (22-23 Dashboard results)	The final results for the 2024-2025 CAASPP are pending. The data	1.3 points below standard (2025 Dashboard results)	8 points below standard (2027 Dashboard results) AND	Improved by 10.1 points, reducing the Distance from Standard from 11.4 points below

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		46% of 3rd-8th grade students at level 3 or 4 (23-24 results) 43% of 4-8th grade students showed growth by 1 or more levels or remained at a level 4 (23-24 results)	available at this time is as follows: In 23-24, our CA School Dashboard Data is as follows: 5.9 points below standard (23-24 Dashboard results) 45% of 3rd-8th grade students at level 3 or 4 (24-25 preliminary results) 40% of 4-8th grade students showed growth by 1 or more levels or remained at a level 4 (24-25 results)	45% of students in grades 3-8 scored at Level 3 or 4 (2025 CAASPP results) 77.4% of students improved their ELA score from the prior year (2025 Dashboard Growth results)	60% of 3rd-8th grade students score level 3 or 4 (2027 CAASPP results) OR 70% of 4-8th grade students showing growth by 1 or more levels or remain at a level 4 (2027 CAASPP results)	standard to 1.3 points below standard.
1.2	CAASP Math Results	41.8 points below standard (22-23 Dashboard results) 32% of 3rd-8th grade students at level 3 or 4 (23-24 results) 27% of 4-8th grade students showed growth by 1 or more levels or remained at a level 4 (23-24 results)	The final results for the 2024-2025 CAASPP are pending. 41.8 points below standard (22-23 Dashboard results) 32% of 3rd-8th grade students at level 3 or 4 (23-24 results)	54.3 points below standard (2025 Dashboard results) 32% of students in grades 3-8 scored at Level 3 or 4 (2025 CAASPP results) Students demonstrated typical growth in Mathematics compared to	30 points below standard (22-23 Dashboard results) 40% of 3rd-8th grade students at level 3 or 4 (23-24 results) 50% of 4-8th grade students showed growth by 1 or more levels or remained at a level 4 (23-24 results)	Declined by 12.5 points, increasing the Distance from Standard from 41.8 points below standard to 54.3 points below standard.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			27% of 4-8th grade students showed growth by 1 or more levels or remained at a level 4 (23-24 results)	students with similar prior achievement (2025 Dashboard Growth results).		
1.3	CA Science Test Results	35% of students At or Above Grade Level	26% of students At or Above Grade Level	50.1 points above standard (2025 Dashboard results). The CA School Dashboard no longer reports CAST as a percent at or above grade level.	45% of Students At or Above Grade Level	Metric recalibrated to align with the California School Dashboard. Science performance in 2025 was 50.1 points above standard.
1.4	iReady Reading Scores	54% of students at Early On Grade Level or Above	45% at Early On Grade Level or Above	57.6% of students assessed were Early On Grade Level or Above on the i-Ready Reading Diagnostic (Winter 2025-26).	64% of Students at Early On Grade Level or Above	Improved by 3.6 percentage points, increasing from 54% to 57.6% of students at Early On Grade Level or Above on the i-Ready Reading Diagnostic.
1.5	iReady Math Scores	39% of students at Early On Grade Level or Above	43% at Early On Grade Level or Above	45.6% of students assessed were Early On Grade Level or Above on the i-Ready Mathematics Diagnostic (Winter 2025-26).	45% of Students at Early On Grade Level or Above	Improved by 6.6 percentage points, increasing from 39% to 45.6% of students at Early On Grade Level or Above on the i-Ready Mathematics Diagnostic, exceeding the Year 3 target of 45%.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.6	Informal Reading Inventory Assessment Scores	57% of students Mid-Grade Level or Above	73% of students Mid-Grade Level or Above		80% of students Mid-Grade Level or Above	
1.7	Teachers are appropriately assigned and fully credentialed in the subject areas and for pupils that they are teaching.	93%	100%	100%	100%	No Change. 100%
1.8	Every pupil in the school district has sufficient access to standards-aligned instructional materials.	100%	100%	100%	100%	No Change. 100%
1.9	ELPAC Results- % of Students Moving Up One Level or More (or staying at level IV)	28%	41%	48%	90%	We improved by 8%
1.10	Percent of English Learners reclassified as English proficient.	11%	8%	10.3%	25%	We improved by 2.3%
1.11	Percent of students with IEPs meeting their required minutes of services	100%	100%	100%	100%	No Change. 100%
1.12	% of Unduplicated pupils with identified need (MTSS process) participating in ELD and Reading Pull-out Programs	100%	100%	100%	100%	No Change. 100%
1.13	Number of Teachers participating in professional learning focused on the implementation of	100% of Teachers provide PD in this area during 23-24.	100%	0%	100% of teachers will participate in professional learning focused on the	We used this year's PD day to focus on wellness. Will resume in 26-27.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	CCSS, NGSS, and/or ELD standards.				implementation of CCSS, NGSS, and/or ELD standards.	
1.14	Percentage of students with access to a broad course of study that includes core academic subjects, arts, physical education, and enrichment programs.	100% of students have access to a broad course of study.	100%	100%	100% of students have access to a broad course of study.	No Change. 100%

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Thirteen of the fourteen budgeted actions for Goal 1 were fully or largely carried out. Personnel-based supports such as First, Best Instruction; the full-time ELD Coordinator; Reading Specialist; Guided Reading; push-in aides for IEP, ELD, and combination classrooms; and the full-day TK/Kindergarten program were staffed and maintained throughout the year. Core digital tools such as i-Ready and Renaissance remained active. Basic Services continued to provide students access to standards-aligned instructional materials, appropriately assigned teachers, and safe and well-maintained facilities.

With respect to substantive differences between plan and reality, several actions differed from the original plan.

Action 1.5- Maintain iReady Platform for Supplemental Instruction was implemented during the 2025-26 school year. However, after evaluating available resources and student needs, the district determined that expanding its existing Renaissance platform would provide a more comprehensive suite of assessment, literacy, mathematics, and English Learner supports. As a result, Action 1.5 will be discontinued in 2026-27 and the associated funding redirected to expand Action 1.6.

Action 1.8- Aide to Support Combination Classroom(s) was fully implemented. Operational experience during the year demonstrated that dedicated instructional aides would provide more consistent support than the shared aide model utilized in 2025-26. Beginning in 2026-27, each combination classroom will receive the support of a full-time instructional aide.

Action 1.11- Fund Stand Alone TK Classroom was replaced by Action 1.14. The district successfully implemented the new full-day TK/Kindergarten program during the 2025-26 school year and intends to continue the action in 2026-27.

Action 1.13- SIOP faculty training shows $0 spent. Due to competing priorities and the challenge of finding sufficient time for additional professional development, the district was unable to implement the planned SIOP training during the 2025-26 school year. The district intends to continue prioritizing instructional strategies that support English Learners and will explore opportunities to provide the training in future years.

Successes.

The district successfully maintained its core instructional program and student support services throughout the year. Key personnel, including the ELD Coordinator, Reading Specialist, and instructional aides, remained in place, providing continuity of services for students. The district also successfully implemented the full-day TK/Kindergarten program and continued to provide students with access to standards-aligned instructional materials, a broad course of study, and appropriately assigned teachers.

Challenges.

As a small district, balancing competing priorities and finding sufficient time for additional professional development proved challenging. In addition, operational experience highlighted opportunities to strengthen support structures for combination classrooms and streamline digital instructional resources. These lessons learned informed adjustments incorporated into the 2026-27 LCAP.

Key take-aways for 2026-27.

The district's staffing investments and core instructional supports continue to provide a strong foundation for student learning. The district will continue to refine these supports by expanding Renaissance resources, assigning dedicated instructional aides to combination classrooms, and seeking opportunities to provide SIOP professional development. These adjustments are intended to strengthen instructional supports while maintaining the continuity of services that students and staff have come to rely upon.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Action 1.2 – Maintain Full-Time English Language Development Coordinator. Actual expenditures exceeded the original budget due to higher personnel costs than originally projected. ($119,898 actual compared to $105,629 budgeted due to step and column movement.)
Action 1.5 – Maintain iReady Platform for Supplemental Instruction. Actual expenditures were modestly higher than anticipated due to increased licensing costs. ($14,613 actual compared to $12,100 budgeted) The action was implemented as expected.
Action 1.6 – Maintain Renaissance Platform Access. Actual expenditures exceeded the original budget due to expanded utilization of Renaissance resources to support literacy and intervention efforts. ($7,631 actual compared to $6,677 budgeted.)
Action 1.7 – Support Push-in Aides for Unduplicated Students with IEPs. Actual expenditures exceeded the original budget due to increased staffing costs necessary to maintain services and support students in the least restrictive environment. We had higher needs than expected at budget. ($166,667 actual compared to $148,067 budgeted.)
Action 1.8 – Aide to Support Combination Classroom(s). Actual expenditures were lower than projected because we were not able to staff the aides completely full time in the classroom so personnel costs were less than originally anticipated. ($36,401 actual compared to $47,512 budgeted.) We will prioritize improvement for 26-27.

Action 1.9 – Push-in Support for ELD Students. Actual expenditures were lower than anticipated due to lower personnel costs than originally budgeted due to shifting some resources to SPED. ($37,553 actual compared to $46,424 budgeted.)
Action 1.11 – Fund Stand Alone TK Classroom. No expenditures were incurred for this action because the district transitioned to the full-day TK/K combination classroom model and funded those services through Action 1.14. ($0 actual compared to $1,330 budgeted.)
Action 1.12 – Rosetta Stone for Long-Term English Learners. The district did not implement this action during the 2025-26 school year, resulting in no expenditures. ($0 actual compared to $2,780 budgeted.)
Action 1.13 – SIOP Training to Faculty. The district did not implement this action during the 2025-26 school year due to competing priorities and limited time available for additional professional development activities.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

The evidence to date shows that Goal 1's literacy-focused actions are yielding measurable gains, while mathematics achievement and persistent subgroup gaps remain areas requiring additional attention.

Instructional staffing and guided-reading supports.

Classroom teaching (Action 1.1), the full-time Reading Specialist (1.3), and Rainbow's Road to Reading (1.4) aligned well with student outcomes. i-Ready Reading results show that 58% of students were performing Early On Grade Level or Above at the end of the 2025-26 school year, an increase from 43% the prior year and 39% at baseline. These results suggest that tier-one instruction and targeted small-group interventions continue to positively impact literacy achievement. The district intends to maintain these supports and continue building on recent gains.

English-language development actions.

The ELD Coordinator (1.2) and push-in aides for ELD students (1.9) continued to provide designated and integrated English language development support. Eight of the district's 77 English Learner-eligible students were reclassified during the year, resulting in a reclassification rate of approximately 10.4%. In addition, ELPAC outcomes improved, with the number of students scoring at Level 4 increasing substantially while the number of students performing at Level 1 declined. These results suggest that language-development supports have been effective, although continued attention to accelerating English Learner achievement remains necessary. The district's failure to implement SIOP training limited its ability to provide additional instructional support strategies for English Learners.

Special-population scaffolds.

Push-in aides for students with IEPs (1.7) and for the combination classroom (1.8) helped maintain access to grade-level curriculum and required services. Students continued to receive their required supports and retained access to a broad course of study. Despite those safeguards, persistent achievement gaps indicate that while these actions support access and compliance, additional strategies are needed to accelerate academic growth for students with disabilities. In response, the district will provide dedicated full-time instructional aides for each combination classroom beginning in 2026-27.

Math and digital-platform actions.

i-Ready (1.5) and Renaissance (1.6) provided consistent assessment data and instructional support throughout the year. i-Ready Math results show that 44% of students were performing Early On Grade Level or Above at the end of the 2025-26 school year. While these tools have provided valuable instructional information, mathematics achievement has not improved at the same pace as literacy achievement. These figures suggest that the diagnostic tools were implemented successfully but have not, on their own, shifted instructional practice enough to significantly accelerate mathematics achievement. Beginning in 2026-27, the district will expand its Renaissance resources to provide additional support in literacy, mathematics, and English language development.

Facilities and TK/K expansion.

Basic Services (1.10) and the full-day TK/Kindergarten program (1.14) ensured fully credentialed teachers, standards-aligned instructional materials, and expanded early learning opportunities. These actions continued to provide a strong foundation for student learning and access.

Actions not carried out.

SIOP faculty training (1.13) shows $0 in actual expenditures, so its effectiveness cannot yet be judged. Due to competing priorities and the challenge of finding sufficient time for additional professional development, the district was unable to implement the planned training during the 2025-26 school year. The absence of this action likely limited the district's ability to further strengthen instructional strategies supporting English Learners.

Summary.

Literacy investments—high-quality first instruction, guided reading, and dedicated ELD staffing—continue to move students toward proficiency. English Learner outcomes also improved, as evidenced by increased ELPAC performance and a reclassification rate of approximately 10.4%. In contrast, mathematics achievement and persistent subgroup gaps continue to lag, and one planned professional development action was not delivered. In 2026-27, the district intends to build upon its literacy gains while strengthening mathematics instruction and expanding support for English Learners and students with disabilities.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Changes to Goal 1 for 2026-27

After reviewing 2025-26 results and gathering teacher and family feedback, only minor adjustments were made to Goal 1. No changes were made to the goal statement, metrics, or target outcomes.

The district discontinued Action 1.5 – Maintain iReady Platform for Supplemental Instruction and redirected those resources to expand Action 1.6 – Maintain Renaissance Platform Access. District leaders determined that expanding the existing Renaissance platform would provide a more comprehensive suite of assessment, literacy, mathematics, and English Learner supports while maintaining the same funding source.

In addition, based on operational experience during the 2025-26 school year, the district refined Action 1.8 – Aide to Support Combination Classroom(s). Rather than utilizing a shared aide model, each combination classroom will receive the support of a dedicated full-time instructional aide beginning in 2026-27. This change is intended to provide more consistent instructional support and better address the needs of students in combination settings.

No changes were made to Goal 1 metrics or target outcomes. The district continues to believe that the existing measures appropriately monitor progress toward improved academic achievement and English Learner outcomes.

How these changes link to prior reflection.

Reflection on 2025-26 results indicated that literacy-focused actions continue to produce encouraging gains, while mathematics achievement and persistent subgroup gaps remain areas requiring additional attention. Expanding Renaissance resources and strengthening support for combination classrooms are intended to improve instructional effectiveness and provide additional support to students without substantially altering the overall structure of Goal 1.

Aside from these refinements, all other Goal 1 statements, metrics, target outcomes, and actions remain substantially unchanged for 2026-27.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	First, Best Instruction in Core Subjects	First, best instruction in core subjects entails implementing high-quality, evidence-based teaching practices tailored to meet the diverse needs of all learners. This includes differentiated instruction to accommodate varying learning styles and abilities, small-group instruction for targeted support, and the integration of technology to enhance engagement and comprehension. Given that approximately 50% of the student population are English Learners and 80% are socioeconomically disadvantaged, the school's approach will involve culturally responsive teaching strategies, language development support, and equitable access to resources and opportunities. Teachers will receive professional development focused on culturally relevant pedagogy, language acquisition strategies, and effective classroom management techniques.	$890,296.00	No

Action #	Title	Description	Total Funds	Contributing
		In order to build capacity schoolwide, the Reading Specialist, ELD Coordinator, and Principal will be trained on Diane Sweeney's Student Centered Coaching. All teachers will participate in at least two coaching cycles throughout the school year as classroom embedded professional development. The focus of these coaching sessions will be implementation of strategies for English Learners and Students with Disabilities, but will benefit ALL students. Part of Student Centered Coaching includes the coaching team working together to develop systems for collecting evidence of impact. This will take place year one and evidence will be collected and monitored regularly. Regular assessments will be used to monitor student progress and inform instructional decisions, with interventions provided as needed to address gaps in learning. Family and community engagement will also be prioritized to ensure a collaborative approach to supporting student success. Overall, "First Best Instruction" in this context emphasizes equity, inclusivity, and excellence in teaching and learning.		
1.2	Maintain Full-Time English Language Development Coordinator	Funding an English Language Development Coordinator through LCFF Supplemental and Concentration grant funds is an investment to support the diverse needs of English Learners (ELs) in the school community. With approximately 50% of the student population identified as ELs, the ELD Coordinator will play a pivotal role in facilitating their academic success and linguistic development. The ELD Coordinator will lead targeted initiatives aimed at enhancing English language proficiency among ELs, ensuring equitable access to rigorous curriculum, and fostering a culturally responsive learning environment. In addition to delivering Designated ELD to students, the ELD Coordinator will collaborate closely with teachers in the role of Instructional Coach to ensure that students receive integrated ELD in the classroom through teaching of the ELD standards and incorporating differentiated instructional strategies tailored to meet the unique needs of ELs. Through coaching cycles, the ELD Coordinator and teachers will set goals and learning targets,co-plan and implement lessons, and collect and analyze data.	$119,629.00	Yes

Action #	Title	Description	Total Funds	Contributing
		Moreover, the ELD Coordinator will serve as a liaison between school staff, students, and families, providing valuable resources, guidance, and support to promote meaningful family engagement and community partnerships. By leveraging LCFF Supplemental and Concentration grant funds to finance this position, the school demonstrates a commitment to equity, inclusivity, and excellence in serving its EL population, ultimately fostering academic achievement and socio-emotional well-being for all students.		
1.3	Maintain Full-Time Reading Specialist	Funding a Reading Specialist position through LCFF Supplemental and Concentration grant funds will be a strategic investment to address the diverse literacy needs of students, particularly those facing challenges in reading proficiency. With a significant percentage of students in the school identified as English Learners and socioeconomically disadvantaged, the presence of a dedicated Reading Specialist becomes essential in providing targeted support to improve literacy outcomes for all learners. Through our Multi-Tiered Systems of Support (MTSS), the Reading Specialist will bring specialized expertise in literacy instruction, assessment, and intervention, working collaboratively with teachers to identify struggling readers, implement evidence-based interventions to students 1x1 and in small group setting, and monitor progress over time. They will conduct assessments to diagnose reading difficulties and develop individualized intervention plans. The Reading Specialist will provide ongoing professional development to educators on effective literacy practices in the role of Instructional Coach, incorporating differentiated instructional strategies tailored to meet the unique needs of our special populations such as English Learners and Students with Disabilities. Through coaching cycles, the Reading Specialist and teachers will set goals and learning targets,co-plan and implement lessons, and collect and analyze data. The Reading Specialist will support the integration of literacy instruction across the curriculum, ensuring that students have access to high-quality reading materials and opportunities for meaningful literacy engagement in all subject areas.	$113,049.00	Yes

Action #	Title	Description	Total Funds	Contributing
		The Reading Specialist will also collaborate with families and community partners to promote a culture of literacy at home and in the broader community. By allocating LCFF Supplemental and Concentration grant funds to fund the Reading Specialist position, the school demonstrates a commitment to addressing disparities in literacy achievement, fostering equitable access to literacy resources and support, and ultimately empowering all students to become proficient readers and lifelong learners.		
1.4	Maintain and Support Rainbow's Road to Reading (Guided Reading) Program	Implement and sustain the Rainbows Road to Reading program as a cornerstone of literacy development within Vallecitos School District's LCAP. This guided reading initiative provides personalized instruction tailored to students' individual reading levels and needs. Through small group sessions led by trained educators, students receive targeted support to strengthen their reading comprehension, fluency, and vocabulary skills. By fostering a love for reading and improving literacy proficiency across all grade levels, the program enhances academic achievement, promotes equity, and empowers students with the foundational skills necessary for lifelong learning and success in all subject areas.	$3,700.00	No
1.5	Maintain iReady Platform for Supplemental Instruction	i-Ready is an online program for reading and/or mathematics that will help our teachers determine their students' needs, personalize their learning, and monitor progress throughout the school year. i-Ready allows our teachers to meet the student exactly where they are and provides data to increase your student’s learning gains. i-Ready consists of two parts: Diagnostic and Personalized Instruction.	$0.00	No
1.6	Maintain Renaissance Platform Access	Accelerated Reader (AR) and myON both play pivotal roles in enhancing ELA achievement. AR engages students in independent reading by offering a wide range of leveled texts and assessing comprehension through quizzes, fostering reading fluency and comprehension skills. Meanwhile, myON provides access to a vast digital library with personalized recommendations, allowing students to explore diverse genres and topics aligned with their interests and reading levels. Together,	$18,000.00	No

Action #	Title	Description	Total Funds	Contributing
		these programs promote literacy development, expand vocabulary, and cultivate a love for reading, ultimately boosting ELA achievement by empowering students to become proficient, confident readers across various text types and formats.		
1.7	Support Push-in Aides for Unduplicated Students with IEPs	This action allocates funding to enable special education aides to provide in-class support for unduplicated Students with Disabilities. Recognizing that these students often face unique challenges in achieving proficiency in core subjects, this initiative integrates aides into general education classrooms in order to provide the least restrictive environment for students. The aides will deliver personalized assistance, help differentiate instruction, and ensure that students can fully access and engage with the curriculum. This approach fosters an inclusive learning environment, addresses individual learning needs, and helps bridge achievement gaps. By providing special education aides in the classroom, students receive immediate and tailored support, enhancing their ability to grasp and master core subject material. This action supports differentiated instruction and helps teachers manage diverse learning needs more effectively. Effectiveness will be measured through student progress on standardized assessments, classroom grades, and achievement of IEP goals. Additional metrics include monitoring improvements in attendance and engagement, as well as collecting feedback from teachers, aides, and students to assess the overall impact of the support provided.	$132,093.00	Yes
1.8	Aide to Support Combination Classroom(s)	This action funds the employment of aides in combination classrooms to specifically support unduplicated students, including those who are Socioeconomically Disadvantaged, English Learners, and Foster Youth. Combination classrooms, which group students from different grade levels, present unique instructional challenges. The presence of aides ensures that unduplicated students receive targeted assistance, helping them navigate and succeed in this complex learning environment. Aides in combination classrooms provide personalized support and help differentiate instruction, ensuring that unduplicated students can effectively	$45,800.00	Yes

Action #	Title	Description	Total Funds	Contributing
		access and engage with the curriculum. This targeted assistance addresses the diverse learning needs of these students, helping them achieve proficiency and make adequate progress in core subjects. The effectiveness of this action will be monitored through student progress on standardized assessments, classroom grades, and other academic performance indicators. Additional metrics include tracking attendance and engagement levels, as well as gathering feedback from teachers, aides, and students to evaluate the impact of the aides' support on student learning outcomes.		
1.9	Push-in Support for ELD Students	This action establishes push-in support for our highest-need English Language Development (ELD) students. A dedicated support staff member will work directly within the classrooms to provide targeted assistance during regular instruction. This approach aims to address the unique language and academic needs of these students by offering immediate support with comprehension, language development, and task completion. By embedding support within the classroom environment, we ensure that our highest-need ELD students receive personalized assistance tailored to their specific learning challenges. This initiative facilitates greater integration into classroom activities while promoting language acquisition and academic success.	$45,800.00	Yes
1.10	Basic Services	Non-instructional / Student support, administrative, and operational functions that consume LCFF funds to support our instructional program.	$786,167.00	No
1.11	Fund Stand Alone TK Classroom	The Vallecitos Elementary School will fund a full-day Transitional Kindergarten (TK) classroom with supplemental and concentration dollars. This program will cater to the early educational needs of all students, with a specific focus on those from our high unduplicated population. The TK classroom aims to provide a strong educational foundation through an enriched curriculum and targeted support, ensuring readiness for kindergarten and beyond. The extended hours will allow for comprehensive developmental activities, individualized attention, and family engagement	$0.00	Yes

Action #	Title	Description	Total Funds	Contributing
		opportunities, fostering a nurturing learning environment that supports both academic and social-emotional growth.		
1.12	Rosetta Stone for Long-Term English Learners	To improve English proficiency among our Long-Term English Learners, we will purchase Rosetta Stone software to support their growth in English Language Arts, Math, and Science. This interactive platform offers personalized learning, enhancing listening, speaking, reading, and writing skills. With adaptive lessons tailored to individual needs and flexible online access, students can practice both in and out of school, helping close the achievement gap, improving English proficiency, and supporting their academic success across all subjects. May include other language acquisition programs if determined to better serve the need.	$2,780.00	Yes
1.13	SIOP Training to Faculty	To support the development of language acquisition for our English Learners, we will conduct a professional development day focused on Sheltered Instruction Observation Protocol training. This training will equip educators with strategies to integrate language and content instruction, making lessons more accessible for English Learners. By enhancing teachers' abilities to deliver effective, language-focused instruction, we aim to improve EL student outcomes and ensure consistent growth across core academic subjects. Although Long-Term English Learners are the primary focus of this action, we will implement the training at a school wide level so that all students can benefit from specialized instructional techniques.	$4,000.00	No
1.14	Fund Full Day TK/Kinder Combination Classroom (NEW ACTION)	The Vallecitos Elementary School will fund a full-day, combination Transitional Kindergarten (TK) and Kindergarten classroom with supplemental and concentration dollars. This program will cater to the early educational needs of all students, with a specific focus on students in Kindergarten from our high unduplicated population whose present levels are not developmentally appropriate for academic development in a rigorous Kindergarten classroom. The TK/K Full Day combination classroom aims to provide a strong educational foundation through an enriched curriculum and targeted support, ensuring readiness for kindergarten and beyond. The extended hours will allow for comprehensive developmental activities, individualized attention, and family engagement	$108,960.00	Yes

Action #	Title	Description	Total Funds	Contributing
		opportunities, fostering a nurturing learning environment that supports both academic and social-emotional growth. This action was developed in order to protect our full-day programs for both Tk and K in an era of financial uncertainty and budget cuts.		

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Vallecitos School District will maintain school safety, high levels of student attendance, foster a positive climate, and promote broad parent/community engagement.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
Priority 3: Parental Involvement (Engagement)
Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 5: Pupil Engagement (Engagement)
Priority 6: School Climate (Engagement)
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

This goal ensures legal compliance, prioritizes student well-being, meets community engagement expectations, drives positive educational outcomes, and demonstrates accountability. The goal reflects a commitment to providing a safe, welcoming environment conducive to learning, fostering strong attendance rates, nurturing a positive school climate, and actively engaging parents and the community in the educational process.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Average Daily Attendance (LREBG)	91.55%	95.1%	96.99%	96%	Improved by 1.89%
2.2	Suspension Rate (LREBG)	1%	1%	0.5% (Less than 1%)	0.5%	0.5%
2.3	Chronic Absenteeism Rate (LREBG)	23.7%	8.7%	6.7%	10%	Improved 2%
2.4	Indicators from the Healthy Kids Survey for Parents- Average percent of respondents	-School is a safe place for my child: 50% -School actively seeks input of parents: 43%	-School is a safe place for my child: 96%	-School is a safe place for my child: (CHKS data not collected in Y2. Will resume in Y3)	-School is a safe place for my child: 60%	(CHKS data not collected in Y2. Will resume in Y3)

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	reporting “Strongly agree" and Agree" -School is a safe place for my child. -School actively seeks input of parents. -School motivates students to learn.	-School motivates students to learn: 64%	-School actively seeks input of parents: 76% -School motivates students to learn: 88%	-School actively seeks input of parents: (CHKS data not collected in Y2. Will resume in Y3) -School motivates students to learn: (CHKS data not collected in Y2. Will resume in Y3)	-School actively seeks input of parents: 53% -School motivates students to learn: 74%	
2.5	Indicators from the Healthy Kids Survey for 7th-8th grade students- Average percent of respondents reporting “Strongly agree" and "Agree" -I feel safe at this school. -I am happy to be at this school. -I do things that make a difference. -I try hard on my school work because I am interested in it.	-I feel safe at this school: 66% -I am happy to be at this school: 67% -I do things that make a difference: 27% -I try hard on my school work because I am interested in it: 54%	-I feel safe at this school: 64% -I am happy to be at this school: 55% -I do things that make a difference: 29% -I try hard on my school work because I am interested in it: 58%	-I feel safe at this school: (CHKS data not collected in Y2. Will resume in Y3) -I am happy to be at this school: (CHKS data not collected in Y2. Will resume in Y3) -I do things that make a difference: (CHKS data not collected in Y2. Will resume in Y3) -I try hard on my school work because I am interested in it: (CHKS data not collected in Y2. Will resume in Y3)	-I feel safe at this school: 80% -I am happy to be at this school: 80%' -I do things that make a difference: 50% -I try hard on my school work because I am interested in it: 80%	(CHKS data not collected in Y2. Will resume in Y3)
2.6	Indicators from the Healthy Kids Survey for 3rd-6th Grade Students- Average percent of	-Do you feel safe at school? 72% (grades 3-6)	-Do you feel safe at school? 86% (grades 3-6)	-Do you feel safe at school? (CHKS data not collected	-Do you feel safe at school? 82% (grades 3-5)	(CHKS data not collected in Y2. Will resume in Y3)

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	respondents reporting “Strongly agree" and "Agree" -Do you feel safe at school? -Are you happy to be at this school? -Do the teachers and other grown-ups at school ask you about your ideas? -Do you get to do interesting activities at/when you participate in school?	• Are you happy to be at this school? 73% (grades 3-6) -Do the teachers and other grown-ups at school ask you about your ideas? 30% (grades 3-6) -Do you get to do interesting activities at/when you participate in school? 52% (grades 3-6)	• Are you happy to be at this school? 86% (grades 3-6) -Do the teachers and other grown-ups at school ask you about your ideas? 43% (grades 3-6) -Do you get to do interesting activities at/whe43%n you participate in school? 50% (grades 3-6)	in Y2. Will resume in Y3) • Are you happy to be at this school? (CHKS data not collected in Y2. Will resume in Y3) -Do the teachers and other grown-ups at school ask you about your ideas?(CHKS data not collected in Y2. Will resume in Y3) -Do you get to do interesting activities at/when you participate in school? (CHKS data not collected in Y2. Will resume in Y3)	• Are you happy to be at this school? 83% (grades 3-6) -Do the teachers and other grown-ups at school ask you about your ideas? 60% (grades 3-6) -Do you get to do interesting activities at/when you participate in school? 72% (grades 3-6)	
2.7	Total # of chronically absent or at risk of being chronically absent students who received home visits / total number of chronically absent students= %	10/40= 25%	0/8= 0%	3/12=25%	100% of chronically absent or at-risk of being chronically absent students will receive at least one home visit.	Same as baseline.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.8	Indicators from the Healthy Kids Survey to assess for perceptions of safety and connectedness for staff- Average percent of respondents reporting “Strongly agree" and "Agree" -School is a safe place for staff. -Adults who work at this school support and treat each other with respect. -This school motivates students to learn:.	-School is a safe place for staff: 85% -Adults who work at this school support and treat each other with respect: 46% -This school motivates students to learn:77%	-School is a safe place for staff: 94% -Adults who work at this school support and treat each other with respect: 69% -This school motivates students to learn:94%	-School is a safe place for staff: (CHKS data not collected in Y2. Will resume in Y3) -Adults who work at this school support and treat each other with respect: (CHKS data not collected in Y2. Will resume in Y3) -This school motivates students to learn: (CHKS data not collected in Y2. Will resume in Y3)	-School is a safe place for staff: 100% -Adults who work at this school support and treat each other with respect: 85% -This school motivates students to learn:100%	(CHKS data not collected in Y2. Will resume in Y3)
2.9	-Number of Engagement Opportunities -% of attendance from families at each event. Each event will provide specific opportunities for unduplicated and exceptional needs students and/or their families to engage with targeted resources to support their well-being. Resources includes access to community partners such as the VIsta Community Clinic, Palomar College, the	-1 Family Movie Night and -Orientation: unknown -1 Cultural Celebration Night: unknown -3 Lunch on the Lawns: unknown -1 Back to School Night: 58% attendance from families -1 Parent Teacher Conferences; -1 Open House: 69% attendance from families	• 1 Family Movie Night and Orientation- unknown -Hispanic Heritage Celebration/DELAC- 31% attendance from families • 3 Lunch on the Lawns- 52% attendanc	-1 Family Movie Night and -Orientation: unknown -1 Cultural Celebration Night: unknown -3 Lunch on the Lawns: unknown -1 Back to School Night: unknown -1 Parent Teacher Conferences over two days; -1 Open House: unknown	-1 Family Movie Night and Orientation: 90% attendance from families -1 Back to School Night: 95% attendance from families -4 DELAC/Cultural Celebration Nights: 70% attendance from families -4 Lunch on the Lawns: 65% attendance from families	We met or exceeded all of our baseline engagement expectations. CHKS data not collected in Y2. Will resume in Y3.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	Fallbrook Regional Healthcare District, TURN Behavioral Health, Migrant Education resources, and other similar supports to support their needs. AND # Indicators from the Healthy Kids Survey for Parents- Average percent of respondents reporting "Strongly Agree" -School encourages me to be an active partner. -Parents feel welcome to participate in this school. -School actively seeks the input of parents.	-4 DELAC Meetings: 4% attendance from families AND Indicators from the Healthy Kids Survey for Parents- Average percent of respondents reporting "Strongly Agree" -School encourages me to be an active partner: 64% -Parents feel welcome to participate in this school: 80%. -School actively seeks the input of parents: 43%	e from families • Fall Festival- unknown -Parent Teacher Conferences- 78% attendance from families Open House/Viking Arts and Culture Night- 75% attendance from families -CALFresh Healthy Cooking Class- .5% attendance from families -Mano a Mano Parent Workshops- 5% attendance from families	-4 DELAC Meetings: Approximately 11 individuals per meeting. -1 Spring Fling Art Show -1 Talent Show 1- Cyber Safety Assembly for Parents -1 8th Grade Promotion AND Indicators from the Healthy Kids Survey for Parents- Average percent of respondents reporting "Strongly Agree" -School encourages me to be an active partner: (CHKS data not collected in Y2. Will resume in Y3) -Parents feel welcome to participate in this school: (CHKS data not collected	-1 Parent Teacher Conferences: 100% attendance from families -1 Open House: 95% attendance from families -1 Talent and Art Show: 75% attendance from families Indicators from the Healthy Kids Survey for Parents- Average percent of respondents reporting "Strongly Agree" -School encourages me to be an active partner: 80% -Parents feel welcome to participate in this school: 100%. -School actively seeks the input of parents: 75%	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
				in Y2. Will resume in Y3) -School actively seeks the input of parents: (CHKS data not collected in Y2. Will resume in Y3)		
2.10	School facilities are maintained in good repair	91.52% (FIT)	85.27% (Fair)	84.66% (Fair)	96% (FIT)	Declined by 4.48%
2.11	Pupil expulsion rates (LREBG)	0.5%	0.5%	0%	0%	Decrease of 1 student
2.12	Middle School dropout rates	0%	0%	1.5%	0%	Increased 1.5%
2.13	Number of home visits to follow-up on attendance and other achievement related concerns. The District will ensure that the needs of our unduplicated and special education services are prioritized in supported when determining which families to select for home visits.	Home visits for 15% of our chronically absent students.	Home visits for 0% of our chronically absent students.	Home visits for 25% of our chronically absent students.	Home visits for 85% of our chronically absent students.	Increased to 25%.
2.14	IEP meeting parent participation rate (LREBG)	100% parent participation.	100% parent participation	100% parent participation	100% parent participation.	No Change.
2.15	Number of parent engagement workshops designed specifically to support students with IEPs. (LREBG)	0 per year.	0 per year	1 per year	4 per year (quarterly).	Increase of 1 workshop

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Vallecitos implemented the majority of the thirteen actions associated with Goal 2 and continued to make progress in the areas of attendance, school climate, student wellness, and family engagement. Eleven of the thirteen actions were fully implemented or implemented with only minor adjustments. Overall, the district maintained low suspension rates, sustained improvements in chronic absenteeism, and continued to provide meaningful opportunities for family engagement.

Implementation Highlights

Family engagement activities (Action 2.1) continued throughout the year and included Back-to-School Night, DELAC meetings, Lunch on the Lawn events, parent conferences, Open House, and various school celebrations. Translation services and community partnerships helped increase accessibility and participation for families.

Counseling and social-emotional supports (Action 2.5), Second Step lessons (Action 2.7), campus supervision (Action 2.11), and attendance incentives (Actions 2.4 and 2.13) were successfully implemented and supported positive student behavior and engagement. Staff also participated in Restorative Practices training and began integrating restorative approaches into the MTSS process prior to the use of additional disciplinary consequences.

The district continued to benefit from strong attendance outcomes and maintained low suspension rates while expanding collaboration among teachers, support personnel, and community partners.

Substantive Differences

Two actions were not fully implemented during the 2025-26 school year. Home visits (Action 2.2) were not implemented as originally planned. Continued improvements in attendance and the success of Tier I attendance incentives reduced the need for intensive Tier III outreach. Resources were redirected toward broader attendance and engagement efforts.

Similarly, the contracted psychological services identified in Action 2.12 were not utilized during the year. Student mental health and social-emotional needs were effectively addressed through existing internal capacity, including the PPS Counselor and MTSS processes, reducing the need for outside contracted services.

Leadership changes within the district required the redistribution of some responsibilities among existing personnel. Despite these adjustments, continuity of services was maintained and the district successfully implemented eleven of the thirteen Goal 2 actions.

Successes

Actions 2.1, 2.4, 2.5, 2.7, 2.11, and 2.13 proved particularly successful in supporting attendance, school climate, and family engagement. Chronic absenteeism remained in the Blue performance category overall and for most student groups, while suspension rates remained low. Staff training in restorative practices further strengthened the district's MTSS framework and increased the use of proactive interventions.

Challenges

The district's small size and limited staffing capacity continued to present challenges. Although Actions 2.2 and 2.12 were not implemented as originally planned, overall outcomes remained positive. The district also recognized that meeting LCAP goals and monitoring numerous state and local indicators required additional organizational capacity.

Overall Assessment

Goal 2 actions were largely implemented as planned and continued to support improvements in attendance, school climate, and family engagement. Of the thirteen actions associated with the goal, eleven were successfully implemented and two experienced substantive differences. Lessons learned during implementation highlighted the need for additional capacity to support family engagement and data collection. As a result, the district added a new Bi-Lingual Data and Family Engagement Clerk position for 2026-27. This position represents an important systems improvement and will assist with family outreach, translation services, CALPADS reporting, and the collection and monitoring of LCAP data. The district believes this position will provide the missing capacity necessary to maintain a sharper focus on continuous improvement and successful implementation of all LCAP outcomes.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Action 2.1 – Provide Multiple Parent and Community Engagement Opportunities on Campus Each School Year. Actual expenditures were lower than originally budgeted due primarily to personnel cost savings and lower-than-anticipated costs associated with family engagement activities.
Action 2.3 – Parent Engagement/Education Workshops. We did not hold as many as planned. Also, we expected to spend more in presenter fees, but were able to get subsidized or lower costs in some cases.
Action 2.6 – Provide Student Field Trip Opportunities. Actual expenditures differed from the original budget due increased opportunities for field trips.
Action 2.7 – Maintain Second Step Social-Emotional Learning Curriculum. The year 1 payment covered a three year license. This was not know at the time of original adoption.
Action 2.8 – Maintain Partnership with Mano a Mano Foundation. We opted to not implement in 2026 due to low attendance and high cost in the prior year.
Action 2.9 – Maintain GoGuardian Platform. Actual expenditures varied modestly from the original budget due to annual licensing costs.
Action 2.11 – Campus Supervision. Actual expenditures differed from projections due to personnel costs associated with maintaining adequate supervision and student safety.
Action 2.12 – Psychological Services. Actual expenditures differed from the original budget because services we did not need to utilize the action this year.

Action 2.13 – Fund Portion of MTSS Coordinator – LREBG. Actual expenditures exceeded the original budget due to higher personnel costs associated with the MTSS Coordinator function and related support for data reviews, tiered interventions, and progress monitoring. We did implement this action.
Action 2.14 – Perfect Attendance Parties. Actual expenditures were slightly higher than budgeted due to the cost of attendance incentives, activities, and materials.

Overall, despite these variances, Goal 2 actions were implemented substantially as intended. Expenditure differences primarily reflected changes in personnel costs, participation levels, and the use of alternative funding sources. These differences did not materially impact the district's ability to provide attendance, social-emotional, and family engagement supports to students and families.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

The attendance, climate, and engagement actions under Goal 2 continued to produce positive outcomes where they were fully implemented. Schoolwide attendance and climate metrics remained strong, suspension rates remained low, and family engagement opportunities continued to receive positive feedback from educational partners. While most actions proved effective, the district identified opportunities to strengthen targeted supports and data collection systems.

Attendance incentives and campus climate supports

Positive attendance incentives (Actions 2.4 and 2.13), campus supervision (Action 2.11), and MTSS supports coordinated through the PPS Counselor (Action 2.5) continued to support strong attendance outcomes. Chronic absenteeism remained in the Blue performance category overall and for most unduplicated student groups. These actions proved effective in maintaining the gains achieved in recent years and reinforced the district's emphasis on prevention and early intervention.

Restorative and SEL services

The PPS Counselor (Action 2.5), Second Step curriculum (Action 2.7), and staff training in Restorative Practices supported a positive school climate and helped maintain low suspension rates. The district began integrating restorative approaches into the MTSS process prior to the use of additional disciplinary consequences. These actions proved effective in promoting student connectedness and reducing exclusionary discipline practices. However, Students with Disabilities continued to require more intensive and individualized behavioral supports.

Family engagement actions

Family and community engagement activities (Action 2.1), parent education efforts (Action 2.3), and community partnerships (Action 2.8) were implemented as planned. Continued participation in DELAC meetings, Lunch on the Lawn events, conferences, and other school activities demonstrated strong family engagement and contributed to maintaining positive relationships between families and the school. Although family engagement is not directly measured through the California Dashboard, survey results and educational partner feedback indicate that these actions have been effective in promoting meaningful participation.

Actions with limited implementation

Home visits for Tier II and Tier III students (Action 2.2) were not implemented as originally planned because improvements in attendance and the effectiveness of universal attendance supports reduced the need for intensive outreach. Similarly, the outside psychological-services contract (Action 2.12) was not utilized, as student needs were effectively addressed through existing internal capacity and alternate funding sources. Consequently, the intended impact of these actions was only partially realized.

Overall reflection

Implemented actions successfully met the broad intent of Goal 2 by sustaining strong attendance, maintaining low suspension rates, and strengthening school climate and family engagement. The district also recognized that the increasing demands associated with monitoring multiple metrics, maintaining accurate data systems, and ensuring meaningful family engagement required additional capacity. As a result, the district added a Bi-Lingual Data and Family Engagement Clerk position for 2026-27. This action represents an important systems improvement and will provide the district with the capacity necessary to maintain a sharper focus on LCAP implementation, educational partner engagement, and continuous improvement.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Last year's successes confirmed that the overall structure of Goal 2 is sound, so the statement of the goal and its primary metrics remain largely unchanged. Most existing actions will continue because they successfully supported improvements in attendance, school climate, and family engagement. Reflections on implementation identified the need to strengthen systems and organizational capacity rather than significantly alter the goal itself.

The district will continue to emphasize proactive and restorative approaches to student support. Staff training in Restorative Practices during 2025-26 reinforced the importance of early intervention and relationship-based problem solving. In 2026-27, the district will continue integrating restorative practices within the MTSS framework and will work to ensure strong collaboration and buy-in among support personnel, including the PPS Counselor, to support attendance, behavioral, and family engagement goals.

The most significant change for 2026-27 is the addition of a new Bi-Lingual Data and Family Engagement Clerk (0.5 FTE). Reflections on prior practice demonstrated that the district's limited staffing capacity made it increasingly difficult to maintain a sharp focus on multiple LCAP outcomes while simultaneously managing data collection, CALPADS reporting, educational partner outreach, translation services, and family engagement efforts. This new position will provide additional capacity to support bilingual communication, coordinate outreach and invitations, assist with CALPADS data and reporting, and improve the district's ability to monitor progress toward LCAP metrics and outcomes. The district believes this position represents a critical missing piece in ensuring successful implementation of Goal 2 and continuous improvement efforts across the organization.

Because the remaining actions delivered their intended services and produced positive outcomes, no existing actions were removed. The goal statement, core metrics, and target outcomes remain substantially unchanged. Stakeholder feedback and analysis of local data support maintaining the current combination of attendance incentives, counseling services, campus supervision, family engagement opportunities, and MTSS supports while strengthening the district's capacity to implement and monitor these efforts effectively.

In sum, the district is maintaining the overall structure of Goal 2 while adding organizational capacity through the new Bi-Lingual Data and Family Engagement Clerk position and reinforcing restorative and MTSS practices. These refinements are intended to ensure continued progress toward the district's attendance, climate, wellness, and family engagement goals.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Provide Multiple Parent and Community Engagement Opportunities on Campus Each School Year.	During the school year, we will host the following events in order to engage with families and the community in positive ways and seek meaningful feedback from them: -1 Family Movie Night and Orientation- This event starts the year off on a positive note and allows all families to learn the expectations for the year and receive their Parent/Student Handbook. During this event we also recruit parents to volunteer for events and committees, survey families as to what workshops and events they would like to see throughout the year and the best days and times for these events to take place. -2 Back to School Night- Families will have a chance to meet teachers and learn expectations for the school year. -4 DELAC/Cultural Celebration Nights- Paired with DELAC meetings, these events allow families to share traditions, foods, and cultures with each other. We want all of our families to feel welcome and appreciated. -4 Lunch on the Lawns: These events are opportunities for families to have lunch with their students. During these events, parents are also asked for feedback via surveys throughout the year. -1 Parent Teacher Conferences: This is an opportunity for families to connect with each teacher and partner on the academic success of each student.	$51,662.00	Yes

Action #	Title	Description	Total Funds	Contributing
		-1 Open House/Talent and Art Show: 75% attendance from families- This event allows students to showcase their academic, artistic, and other talents for the community. We want all of our students to feel seen and sharing their work and talents with an authentic audience is a means to make this happen.		
2.2	Home Visits for Tier II and III Attendance Concerns	Conduct regular home visits for our students who exhibit attendance patterns that lead to chronic absenteeism. This is an area where we are red on the CA School Dashboard for students categorized as English Learners, Hispanic, and Socioeconomically disadvantaged.	$0.00	No
2.3	Parent Engagement/Education Workshops	Host informational events to both educate and learn from parents and community ways to increase engagement, attendance, and achievement and reducing incidences of school violence, substance abuse, and other behaviors that adversely affect achievement. Topics include, but are not limited to substance abuse awareness, benefits of positive school attendance, and safety initiatives, such as digital citizenship and online safety.	$26,000.00	Yes
2.4	Viking Ticket Store	Through out PBIS initiative students earn Viking Tickets for demonstrating our Three Be's- Be Safe, Be Respectful, Be Responsible. The students are able to cash the tickets in for various kinds of merchandise distributed from the Viking Store, as well as experiences such as reading to students in another classroom or choosing a staff member's hairstyle for the day. The funds allocated in this action will encourage students to make an extra effort to add value to the campus environment. Vallecitos School District will support the Viking Store with supplemental and concentration grants due to the fact that we expect this action to	$5,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
		provide advantages for students who are Socioeconomically Disadvantaged, homeless, foster youth, and English learners. Specifically, the store is intended to address their unique needs by motivating and inspiring positive behavior. By earning Viking Tickets through exemplary efforts and citizenship, these students will have access to desirable merchandise they might otherwise be unable to afford, fostering a sense of inclusivity and reducing financial disparities among peers. Additionally, for Socioeconomically Disadvantaged students, the Viking Store creates a reward system that acknowledges their hard work and incentivizes continued academic excellence. Homeless and foster youth can benefit from a sense of achievement and belonging, as they earn Viking Tickets through positive behaviors, boosting their self-esteem and integration into the school community. English learners will be motivated to engage actively in the learning process, as they can trade Viking Tickets for resources that aid language acquisition, such as books or educational games. While all students benefit from the Viking Store's positive reinforcement, the benefit of the Viking Store is targeted to our unduplicated pupils to ensure that vulnerable students are equally empowered to participate, fostering an inclusive and supportive learning environment for all.		
2.5	Maintain Social-Emotional Learning Specialist (PPS Counselor) w/ Eventual LREBG funding.	Maintain the presence of a dedicated Social-Emotional Learning (SEL) counselor within Vallecitos School District to provide targeted support and interventions for students' social and emotional development. The SEL counselor will facilitate SEL curriculum implementation, provide individual and group counseling sessions, and collaborate with staff to promote a positive school climate conducive to academic success and emotional well-being. This action will support Vallecitos in two of our under-performing areas, chronic absenteeism and suspensions.	$99,595.00	No
2.6	Experiential Field Trips	Each grade level will participate in at least one off-campus field trip on an annual basis. The District will engage with our Parent-Teacher Organization and faculty for input to determine the appropriate destinations for each grade level based on academic alignment, maturity levels, and similar factors. The action of providing off-campus field trip opportunities	$7,200.00	No

Action #	Title	Description	Total Funds	Contributing
		significantly benefits low-income, homeless, foster youth, and English learners by offering enriching experiences that may otherwise be inaccessible to them. The use of Supplemental and Concentration funds for this action will ensure that financial constraints do not hinder their participation, allowing them to partake in educational and cultural outings that foster experiential learning. For low-income students, this exposure to new environments can broaden their horizons, inspiring future aspirations and providing a context for classroom learning. Homeless and foster youth will benefit from a sense of belonging and normalcy, as field trips offer opportunities to bond with peers and supportive adults. Additionally, English learners will gain valuable exposure to real-world language usage, enhancing their language skills in practical settings. While all students benefit from off-campus trips, these grants will particularly empower vulnerable students, narrowing the opportunity gap and promoting a more equitable educational experience for all.		
2.7	Maintain Access to Second Step Platform	Second Step fosters a healthy, safe, and inclusive campus culture by equipping students with social-emotional skills to navigate challenges effectively. Through interactive lessons, students learn empathy, communication, and problem-solving, enhancing relationships and reducing conflicts. By addressing topics like bullying prevention and diversity appreciation, Second Step promotes respect and understanding, creating a supportive environment where all students feel valued and included. By cultivating a positive school climate grounded in empathy and cooperation, Second Step contributes to a culture of well-being, safety, and inclusivity, ultimately enhancing students' academic success and overall development.	$1,275.00	No
2.8	Mano A Mano Foundation Partnership	Implement the Mano A Mano program at Vallecitos School District, offering comprehensive support to underserved communities. This action involves collaborating with the foundation to provide educational resources, healthcare services, and community development initiatives tailored to the district's needs. By partnering with Mano A Mano, Vallecitos aims to address equity gaps, enhance student well-being, and foster community engagement, ultimately promoting a more inclusive and supportive learning environment for all students and families.	$0.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.9	Maintain GoGuardian Contract	GoGuardian is a digital learning management platform aimed at enhancing student engagement, safety, and academic success. This action involves integrating GoGuardian's suite of tools to monitor student online activity, provide real-time support, and facilitate personalized learning experiences. By implementing GoGuardian, Vallecitos aims to promote responsible digital citizenship, ensure online safety, and optimize learning outcomes in both traditional and remote learning environments, thus supporting the district's commitment to providing a secure and effective digital learning environment for all students. Although the action is school wide not contributing specifically to the needs of our unduplicated students, it provides significant supports to unduplicated students in a number of ways. Integrating GoGuardian into Vallecitos' digital learning environment provides tailored support for each of the unduplicated student groups. For our English Learners, GoGuardian enables educators to monitor online activity closely, ensuring that they access appropriate resources for language development. The platform's ability to track student progress and provide real-time feedback helps teachers identify areas where ELs may need additional support, allowing for targeted interventions that enhance their language acquisition and overall academic performance. Also, the students can communicate with the teacher through the platform privately, which reduces the fear and anxiety that newcomer EL's might experience when first having to communicate in their classroom. For our socioeconomically disadvantaged and foster youth students, GoGuardian helps bridge the digital divide by ensuring equitable access to educational content and resources. The platform's real-time monitoring ensures that these students stay focused on their academic tasks, minimizing distractions. Additionally, it provides data that can be used to identify and support students who may be struggling due to outside challenges, offering personalized assistance to meet their unique needs. GoGuardian's comprehensive monitoring tools help create a stable and secure online environment, which is crucial for students who may experience frequent changes in their living situations. The platform allows educators to provide consistent support and maintain continuity in learning,	$7,900.00	No

Action #	Title	Description	Total Funds	Contributing
		ensuring that foster youth have the tools and resources they need to succeed academically and emotionally. The program also works while the students are utilizing District issued Chromebooks at home, which promotes safety and stability while they're away from school.		
2.10	Maintain Movie License	Maintaining a license with Swank provides Vallecitos School District with legal access to a diverse range of educational films and documentaries. This action ensures compliance with copyright laws while enriching curriculum with multimedia resources to support teaching and learning across various subjects. By maintaining the Swank movie license, Vallecitos promotes visual literacy, cultural awareness, and critical thinking skills among students. These films serve as valuable educational tools, enhancing classroom instruction, fostering student engagement, and facilitating deeper understanding of complex concepts, thus contributing to a comprehensive and enriching educational experience for all students.	$580.00	Yes
2.11	Campus Supervision	The District will utilize campus supervisors to promote and maintain a safe and positive campus environment. Campus supervisors will monitor the campus during times when students are in transition or recess. Campus supervisors will promote our PBIS initiatives and Viking Ticket program. Funding campus supervision with supplemental and concentration grants will have a transformative impact on low-income, homeless, foster youth, and English learner students by addressing their unique challenges and enhancing their academic experience. Specifically, these actions will enable schools to implement targeted support systems for this vulnerable group, ensuring their safety, well-being, and access to valuable resources. Additional supervision will create a nurturing environment, which is especially critical for homeless and foster youth who lack stable homes. English learners will benefit from personalized language assistance during supervision hours, aiding their language development and comprehension skills. Moreover, this action allows the school to utilize our instructional aides for supervision and offers mentoring opportunities, fostering emotional support and educational guidance tailored to their individual needs. By recognizing and helping our most vulnerable populations address their specific hurdles, this action is expected to have a positive	$85,626.00	Yes

Action #	Title	Description	Total Funds	Contributing
		effect on academic performance and promote overall success, ultimately breaking the cycle of educational inequity.		
2.12	Psychological Services	Provide targeted, Tier III psychological services to unduplicated students, including English learners, low-income students, and foster youth, to address their unique social-emotional needs. Services will include individual and group counseling, mental health assessments, and referrals to external providers as needed. This action aims to support students' mental well-being, enhance their academic performance, and reduce barriers to learning by offering culturally responsive, accessible care. The initiative will focus on early intervention and sustained support to improve overall student outcomes and foster a safe, inclusive school environment.	$7,500.00	Yes
2.13	Fund Portion of MTSS Coordinator-(LREBG)	Fund .4 FTE MTSS Coordinator position to coordinate MTSS, including data reviews, tiered interventions, and progress monitoring for academic, attendance and SEL needs.	$65,109.00	No
2.14	Perfect Attendance Parties	Each month Vallecitos will host a school-wide “Perfect Attendance Party” to recognize every TK–8 student who attended 100 percent of instructional minutes during the previous attendance period. Using Supplemental and Concentration funds, the district will provide age-appropriate incentives such as a lunchtime pizza social, music, petting Zoo, field trips, certificates, and other tokens or activities to honor the students' efforts. During 25-26, we will publicize honorees in bilingual newsletters and morning announcements. The celebrations serve as a Tier 1 positive-reinforcement strategy within our MTSS Attendance Plan: they highlight exemplary habits, reinforce the link between regular attendance and academic success, and create a campus-wide culture of belonging that is especially powerful for English Learners, socio-economically disadvantaged students, and foster youth, who make up more than 80 percent of our enrollment. By coupling public recognition with a joyful, inclusive event embedded in the school day, the action is designed to boost average daily attendance, reduce chronic absenteeism, and strengthen students’ social-emotional connection to school.	$5,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.15	Bi-Lingual Data / Engagement Clerk (0.5 FTE)	Bi-Lingual Data and Family Engagement Clerk (0.5 FTE): Provide a bilingual classified position to support communication and engagement with English learner and low-income families through translation and interpretation services, development of bilingual flyers and notices, outreach and meeting invitations, and assistance with CALPADS data management and reporting. This position will strengthen family engagement, improve access to information, support accurate identification and monitoring of student groups, and increase meaningful participation of unduplicated pupils and their families in district programs and services.	$24,000.00	Yes

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	Implement comprehensive college and career readiness programs across Vallecitos School District to equip TK-8 students with essential skills, knowledge, and resources for future academic success and career pathways.	Focus Goal

State Priorities addressed by this goal.

Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 5: Pupil Engagement (Engagement)
Priority 7: Course Access (Conditions of Learning)
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Promoting college and career initiatives for Vallecitos School District is essential to prepare students for future success. By implementing comprehensive programs from TK-8th grades that promote college and career readiness, the district ensures students receive early exposure to various career pathways and are equipped with the necessary skills and knowledge to pursue those pathways beyond Vallecitos. This goal reflects a commitment to fostering a culture of lifelong learning, empowering students to make informed decisions about their education and career aspirations. It also aligns with broader educational objectives to promote equity, access, and opportunity for all students, regardless of background or socioeconomic status. When looking at parent surveys from 23-24, only 17% of our students had parents who completed a four year degree or higher and over 85% of our students are socioeconomically disadvantaged indicating a need to help our families navigate systems of higher education and skilled labor that will promote upward social mobility.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	Percent of Students in Grades 3-8 Who Visit College Campuses Each Year	8.4%	14%	17%	100%	Increased by 5.6%
3.2	Percent of Students Who Visit Off-Campus Places of Work Each Year	13.68%	100%	100%	100%	No change.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.3	Number of Unique Off-Campus Places of Work Visited Each Year	1	4	9	20	Increased by 5 locations.
3.4	Number of Visits from Career Representatives Each Year (includes Virtual)	3	26	13	20	Decreased by 13.
3.5	Percent of Students Fully Completing Xello/SchooLinks Profiles	0%	90%	0%	80%	Increased by %

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

The college, career, and future readiness goal was implemented largely as planned. Career exploration activities, community partnerships, field experiences, and digital tools continued to provide students with opportunities to explore future educational and career pathways. Overall, the district successfully implemented the majority of Goal 3 actions and maintained continuity of services.

Overall Implementation

Classroom lessons on career awareness, leadership, and soft skills continued to be integrated throughout the school year.
Each grade span participated in career, college, and community-based learning experiences.
Community members and educational partners continued to support career awareness activities and special events.
Students maintained access to digital college and career exploration tools and resources.

Substantive Differences Between Plan and Reality

No major actions were cancelled or deferred during the year. Most expenditures aligned closely with budgeted amounts, and services remained substantially consistent with those outlined in the adopted LCAP. Minor differences in expenditures were attributable to normal fluctuations in transportation costs, materials, and staffing expenses.

Successes Experienced

Career awareness and future-readiness activities remained highly visible throughout the year. Students continued to benefit from field trips, leadership opportunities, and community partnerships. Staff reported strong student engagement and positive participation in career exploration activities. Existing actions proved effective in maintaining exposure to college and career pathways and supporting the district's vision of preparing students for success beyond eighth grade.

Challenges Encountered

While the actions themselves proved effective, reflections on implementation highlighted the need for broader organizational ownership of Goal 3. Much of the planning, coordination, and monitoring of activities depended heavily on classroom personnel and district administration. Greater buy-in and participation from non-classroom-based positions, including counseling, intervention, family engagement, and support staff, are necessary to ensure that college, career, and future readiness is embedded throughout the educational program rather than concentrated within isolated activities. Limited staffing capacity and competing priorities associated with operating a small district also presented challenges in sustaining and expanding these efforts.

Overall Assessment

Goal 3 was implemented largely as designed and continued to provide students with meaningful opportunities to explore college, career, and future pathways. Existing actions proved effective and no substantive changes to the overall goal are warranted. Reflections on implementation suggest that future success will depend less on adding new programs and more on strengthening collaboration and shared ownership among both classroom and non-classroom personnel. Building stronger support systems and increasing engagement from counseling, intervention, family engagement, and other support positions will help ensure that college, career, and future readiness becomes a districtwide responsibility and an integral part of the student experience.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Action 3.1 – College and Career Exploration Activities. Actual expenditures exceeded the original budget due to additional transportation costs and increased opportunities for student participation in career and post secondary exploration activities. To support these experiences, the district shifted available resources from other Goal 3 actions.
Action 3.2 – College and University Visits. Actual expenditures were lower than originally budgeted because not all planned college visits occurred during the 2025-26 school year. Some resources were redirected to support additional career exploration opportunities under Action 3.1.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Effectiveness of Goal 3 Actions (2025-26)

Vallecitos' college, career, and future-readiness initiatives continued to provide students with meaningful exposure to post-secondary pathways. Overall, the actions proved effective in maintaining student interest and providing authentic career experiences. However, implementation was uneven and several of the district's intended outcomes were not fully realized.

Digital exploration platform (Action 3.5 – SchooLinks)

The district implemented SchooLinks in place of the originally planned Xello platform. Although the transition preserved student access to an online interest inventory and goal-setting tool, the platform was not utilized to the extent originally envisioned. Limited staff capacity, competing priorities, and insufficient buy-in from non-classroom personnel prevented the district from fully integrating SchooLinks into the educational program. As a result, student portfolio completion and meaningful use of the platform fell short of expectations, limiting the district's ability to collect and analyze quantitative measures of growth.

Classroom lessons and advisory modules

Career-awareness lessons and advisory activities continued throughout the year and exposed students to a variety of careers and future pathways. These actions proved effective in maintaining awareness and interest among students. However, implementation varied among classrooms, and greater coordination among support personnel would strengthen consistency and depth.

Field trips to colleges and workplaces

Workplace visits and career exploration activities proved highly effective in increasing student exposure to future career opportunities. Students demonstrated strong interest and engagement during these experiences. However, the district was unable to complete all planned college visits and did not achieve its goal of ensuring that 100% of students in grades 3-8 visited a college campus. While students benefited from the experiences that were provided, additional attention will be required to fully meet this metric in future years.

Guest speakers and Career Day

Community partnerships continued to provide students with authentic exposure to careers and professions. Guest speakers and Career Day activities generated strong student engagement and reinforced the district's commitment to preparing students for future success. These activities proved effective in maintaining the visibility of college and career readiness across grade levels.

Equity of access and measurable impact

All students, including unduplicated pupils, had access to career awareness lessons, field trips, and guest speakers. However, the district's ability to measure the impact of these actions was limited by inconsistent implementation of SchooLinks and the absence of complete student portfolio data. Consequently, Goal 3 lacked a strong quantitative measure of growth, relying instead on qualitative indicators such as student engagement, educational partner feedback, and anecdotal evidence.

Summary

Most Goal 3 actions functioned as intended and continued to expose students to colleges, careers, and future pathways. However, the district did not fully achieve its intended outcomes related to college visits and student portfolio completion. Reflections on implementation suggest that the challenge lies less with the actions themselves and more with the need for stronger organizational support and shared

ownership. Going forward, increased buy-in and collaboration from counseling, intervention, and other non-classroom-based positions will be essential to ensure that college and career readiness becomes a districtwide responsibility rather than an isolated initiative.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Reflections on 2025-26 implementation suggest that the overall structure of Goal 3 remains sound; therefore, the goal statement, college and career readiness metrics, and end-of-year target outcomes remain unchanged. No substantive changes have been made to the actions associated with this goal.

All existing actions, including college and workplace visits, guest speakers, Career Day activities, classroom advisory lessons, and the SchooLinks platform, will continue with substantially the same budgets, timelines, and success criteria established in the previous year.

Although no major changes were made to the goal or its actions, reflections on prior practice highlighted the importance of strengthening implementation and organizational support. During 2026-27, the district will emphasize increased collaboration and shared ownership among both classroom and non-classroom personnel to ensure that college and career readiness activities are consistently implemented and that the SchooLinks platform is utilized more effectively. Particular attention will be given to increasing support and buy-in from counseling, intervention, and other support staff so that college and career readiness becomes a districtwide responsibility rather than an isolated initiative.

In summary, no significant changes were made to Goal 3. Instead, the district's focus for 2026-27 will be on improving implementation fidelity, strengthening staff collaboration, and ensuring that existing actions are fully realized to better meet the established metrics and target outcomes.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	College Field Trips	To advance college and career readiness i then Vallecitos School District, we will facilitate annual visits to three colleges per year. This action exposes students to diverse higher education institutions, offering firsthand insights into academic programs, campus life, and career pathways. By organizing college field trips, Vallecitos equips students with the knowledge and inspiration to pursue post-secondary education and career goals. These visits foster exploration, aspiration, and informed decision-making, empowering students to envision their future paths and take proactive	$3,800.00	Yes

Action #	Title	Description	Total Funds	Contributing
		steps toward achieving academic success and fulfilling their potential in college and beyond.		
3.2	Career Visits / Field Trips	Vallecitos School District will organize workplace field trips or visits for the students. This action immerses students in real-world career environments, providing hands-on experiences and insights into various professions and industries. By visiting workplaces, students gain practical knowledge, explore career interests, and connect classroom learning to future aspirations. The field trips foster career exploration, cultivate essential workplace skills, and inspire students to set academic and career goals aligned with their interests and strengths. Through experiential learning opportunities, Vallecitos prepares students for success in post-secondary education and diverse career pathways.	$5,050.00	Yes
3.3	Linda Vista Innovation Center Field Trips	Our 6th and 7th graders will have the opportunity to participate in a series of field trips to the Linda Vista Innovation Center, an innovative hub where students explore, create, and learn through hands-on educational experiences. This immersive trip will expose students to six innovation labs, each simulating work environments in industries crucial to our regional economy, including Design Thinking, Information and Communication Technology, Advanced Manufacturing, Health and Biotech, Esports, and Middle School STEAM. This field trip is particularly beneficial for English Learners (ELs), socioeconomically disadvantaged, and homeless or foster youth students. It provides them with exposure to diverse career pathways and hands-on learning experiences, fostering a deeper understanding of real-world applications of STEM concepts. Additionally, the trip promotes inclusivity by ensuring all students have equal access to innovative educational opportunities, regardless of their background or socioeconomic status. By using supplemental and concentration funds to support this action, we prioritize equity and provide underserved students with access to enriching experiences that can inspire their academic and career aspirations. This action supports metric 3.3, which measures our effectiveness at exposing students to various places of work.	$7,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.4	Implement Xello Online Career Exploration Program for Middle Grade Students (Discontinued)	Xello is a widely used online career exploration and planning platform designed to help students from elementary school and middle school prepare for their future careers and educational paths. Xello provides a range of tools and resources to assist students in understanding their strengths, interests, and potential career options. Xello is designed to empower students to make informed decisions about their future by providing comprehensive, personalized career and education planning tools. It aims to enhance student engagement, improve educational outcomes, and better prepare students for the transition from school to work or further education.	$0.00	No
3.5	Implement SchooLinks Online Career Exploration Program for Students in K-5. (NEW ACTION)	Vallecitos will utilize SchooLinks for career exploration and provide a district-wide license for all students in grades TK-8. Our School Counselor will lead implementation and embed the platform's SEL curriculum, which includes self-awareness, growth mindset, goal-setting, and responsible decision-making into her lessons and interventions. Students will build age-appropriate career portfolios beginning in grade 3, complete interest and skills inventories in grades 5-6, and develop four-year high-school plans by grade 8, aligning with our Portrait of a Graduate outcomes. Over 80 percent of Vallecitos students are unduplicated pupils; therefore, a school-wide strategy is the most efficient and equitable way to meet their identified needs for early career exploration, college awareness, and social-emotional skill development. Universal access ensures the intended pupil groups benefit without stigmatization, and the built-in SEL lessons directly target the gaps in self-management and future-orientation highlighted in our local climate survey and chronic-absenteeism data. Providing the SchooLinks platform school-wide thus constitutes a "contributing" action that will improve services for unduplicated pupils beyond what is provided to other students. This action was added to replace Action 3.4, which was to implement Xello. However, the cost of Xello was much more than anticipated at LCAP adoption so we reevaluated the action and determined that moving forward with SchooLinks. This program serves the same purpose as Cello, but we determined that SchooLinks was the better option for our program due to the inclusion of a strong SEL component.	$3,000.00	Yes

Action #	Title	Description	Total Funds	Contributing

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2026-27]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
$736,522	$91,493

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
36.318%	0.435%	$8,915.56	36.753%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.3	**Action:** Maintain Full-Time Reading Specialist **Need:** With over 80% of our student population being unduplicated pupils, there is a critical need to enhance literacy skills across the school. Many students require additional support to achieve grade-level proficiency in reading, which is fundamental to their overall academic success. According to 2023 CAASPP ELA	Funding a Reading Specialist position through LCFF Supplemental and Concentration grant funds will be a strategic investment to address the diverse literacy needs of students, particularly those facing challenges in reading proficiency. With a significant percentage of students in the school identified as English Learners and socioeconomically disadvantaged, the presence of a dedicated Reading Specialist becomes essential in providing targeted support to improve literacy outcomes for all learners.	The effectiveness of this action will be measured by tracking students' progress on local reading assessments (1.6), iReady Reading Scores (1.4) and CAASPP ELA results (1.1).

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	data, English Learners were 43.8 points below the standard and declined 12.2 points from the previous year. Socioeconomically disadvantaged students were 24.3 points below the standard and declined 5.4 points. During 2023, we also administered the Pearson QRI-7 to all students in grades 1-8 and the data showed significant deficiencies among our unduplicated population. **Scope:** LEA-wide	Through our Multi-Tiered Systems of Support (MTSS), the Reading Specialist will bring specialized expertise in literacy instruction, assessment, and intervention, working collaboratively with teachers to identify struggling readers, implement evidence-based interventions to students 1x1 and in small group setting, and monitor progress over time. They will conduct assessments to diagnose reading difficulties and develop individualized intervention plans. The Reading Specialist will provide ongoing professional development to educators on effective literacy practices in the role of Instructional Coach, incorporating differentiated instructional strategies tailored to meet the unique needs of our special populations such as English Learners and Students with Disabilities. Through coaching cycles, the Reading Specialist and teachers will set goals and learning targets,co-plan and implement lessons, and collect and analyze data. The Reading Specialist will support the integration of literacy instruction across the curriculum, ensuring that students have access to high-quality reading materials and opportunities for meaningful literacy engagement in all subject areas. The Reading Specialist will also collaborate with families and community partners to promote a culture of literacy at home and in the broader community. By allocating LCFF Supplemental and Concentration grant funds to fund the Reading	

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		Specialist position, the district demonstrates a commitment to addressing disparities in literacy achievement, fostering equitable access to literacy resources and support, and ultimately empowering all students to become proficient readers and lifelong learners.	
1.11	**Action:** Fund Stand Alone TK Classroom **Need:** Our unduplicated pupils, including low-income students, English learners, and foster youth, often face significant barriers to academic success. These students are at risk of falling behind without early intervention due to limited access to quality preschool education, language development opportunities, and socio-emotional support. Addressing these needs is critical to closing achievement gaps and ensuring equitable educational outcomes. The identified need is to provide an early, robust educational start that addresses these barriers and sets a strong foundation for future academic success. **Scope:** LEA-wide	The full-day TK classroom will specifically address the needs of unduplicated pupils by offering extended learning time, targeted instructional strategies, and additional support services. This program will include language development activities, socio-emotional learning, and family engagement practices tailored to the unique needs of these students. By providing this program on an LEA-wide basis, we ensure that all eligible students, particularly those from disadvantaged backgrounds, have access to these critical resources. This inclusive approach promotes equity and leverages our supplemental and concentration funds to maximize educational opportunities for our most vulnerable populations.	1.4, 1.5, 1.6
1.14	**Action:** Fund Full Day TK/Kinder Combination Classroom (NEW ACTION) **Need:** Our unduplicated pupils, including low-income students, English learners, and foster youth,	The full-day TK/K Combination classroom will specifically address the needs of unduplicated pupils by offering extended learning time, targeted instructional strategies, and additional support services. This program will include language development activities, socio-emotional learning, and family engagement practices tailored to the	1.4, 1.5, 1.6

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	often face significant barriers to academic success. These students are at risk of falling behind without early intervention due to limited access to quality preschool education, language development opportunities, and socio-emotional support. Addressing these needs is critical to closing achievement gaps and ensuring equitable educational outcomes. The identified need is to provide an early, robust educational start that addresses these barriers and sets a strong foundation for future academic success. **Scope:** LEA-wide	unique needs of these students. By providing this program on an LEA-wide basis, we ensure that all eligible students, particularly those from disadvantaged backgrounds, have access to these critical resources. This inclusive approach promotes equity and leverages our supplemental and concentration funds to maximize educational opportunities for our most vulnerable populations.	
2.1	**Action:** Provide Multiple Parent and Community Engagement Opportunities on Campus Each School Year. **Need:** Effective parent and community engagement are crucial for fostering a supportive and involved school environment. Building strong connections between the school, parents, and the community enhances student success, promotes positive school culture, and encourages collaboration among educational partners. **Scope:** LEA-wide	This action aims to address the identified need by providing multiple opportunities throughout the school year for parents and the community to engage with the school. Events such as Lunch on the Lawn, Movie Nights, Back-to-School/Open House, Digital Citizenship Workshops, Cultural Celebrations, and Student Performances are organized to encourage participation and interaction. These events create avenues for parents and community members to connect with school staff, learn about school initiatives, and participate in their child's educational journey. This action is principally directed to serve the UPP students at Vallecitos School District by creating inclusive opportunities that foster engagement from historically underserved communities. Many of our UPP students, including English learners and low-income families, benefit significantly from strong connections between home and school.	2.1, 2.4, and 2.9.

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		Events such as Lunch on the Lawn, Movie Nights, and Cultural Celebrations are designed to be accessible and welcoming, encouraging participation from diverse backgrounds. By offering Digital Citizenship Workshops and Back-to-School/Open House events, we aim to empower parents with the knowledge and resources they need to support their children's education, thereby directly addressing the unique challenges faced by UPP students. These activities not only enhance understanding and collaboration among educational partners but also promote a positive school culture that values every student's success. Our engagement efforts are implemented schoolwide to ensure a unified approach to community involvement, promoting an inclusive environment where all families, especially those of UPP students, feel valued and involved in the educational process. This comprehensive strategy is aligned with our commitment to equity and excellence in education for every student at Vallecitos School District.	
2.3	**Action:** Parent Engagement/Education Workshops **Need:** Effective parent engagement is vital for enhancing student achievement and fostering a safe and supportive school environment. Addressing issues such as low attendance, substance abuse, and school violence requires collaborative efforts between parents,	Hosting informational workshops on topics like substance abuse awareness, positive school attendance, and safety initiatives allows for meaningful dialogue between parents, the community, and school staff. These workshops provide a platform for sharing knowledge, discussing concerns, and exploring strategies to address challenges impacting student achievement and safety. By promoting collaboration and providing valuable information,	2.1, 2.2, 2.3, 2.4, 2.9, 2.14, and 2.9.

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	the community, and the school. Providing parent engagement and education workshops offers an opportunity to empower parents with information and resources to support their child's academic success and well-being. **Scope:** LEA-wide	the action aims to strengthen parent-school partnerships and create a supportive environment conducive to student success. This action principally serves UPP students by offering targeted support through Parent Engagement and Education Workshops. Many UPP students, including those from low-income and English learner families, face unique challenges that can impact attendance, academic achievement, and overall well-being. By focusing on issues like substance abuse awareness, positive school attendance, and safety initiatives, these workshops are tailored to address the specific needs of these students. The workshops empower parents with vital information and resources to support their children's education, thereby fostering a safe and supportive environment. By equipping parents with the tools to address challenges such as low attendance and school violence, we enhance the ability of families to contribute positively to their children's success. These workshops are implemented on a schoolwide basis to ensure that all parents, especially those of UPP students, have the opportunity to engage in meaningful dialogue and collaboration with the school. By building strong partnerships between parents, the community, and the school, we create a cohesive approach that supports the unique needs of UPP students, aligning with Vallecitos School District’s commitment to equity and academic excellence for all students.	

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
2.4	**Action:** Viking Ticket Store **Need:** Creating a positive school culture and motivating students to exhibit exemplary behavior and effort is essential for fostering a supportive learning environment. However, some students, particularly those who are socioeconomically disadvantaged, homeless, foster youth, and English learners, may face additional challenges in accessing resources and experiencing a sense of belonging and achievement. **Scope:** LEA-wide	The Viking Ticket store incentivizes positive behavior and effort by providing students with tangible rewards for their actions. By earning Viking Tickets through exemplary behavior and effort, students can exchange them for merchandise or experiences, fostering a sense of achievement, belonging, and motivation. The allocation of funds from supplemental and concentration grants ensures that all students, especially those from vulnerable backgrounds, have access to the Viking Ticket store and its benefits, thus addressing their unique needs and promoting inclusivity.	1.4, 1.5, 2.1, 2.2, 2.3, 2.5, and 2.6
2.8	**Action:** Mano A Mano Foundation Partnership **Need:** Unduplicated pupils, including low-income students, foster youth, homeless students, and English learners, often lack access to critical educational resources, healthcare services, and community support. These gaps can hinder their academic performance and overall well-being, exacerbating existing inequities and limiting their potential for success. **Scope:** LEA-wide	The partnership with the Mano A Mano Foundation aims to bridge equity gaps by providing tailored support to the district's most vulnerable students. Through educational workshops, healthcare services, and community development initiatives, the foundation addresses the specific needs of unduplicated pupils. This collaboration ensures students have access to vital resources that promote academic success, health, and well-being. Implementing this program on an LEA-wide basis ensures all students benefit from a comprehensive support system, fostering an inclusive and supportive learning environment that enhances engagement and community involvement.	2.1, 2.2, 2.4, and 2.9.

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
2.10	**Action:** Maintain Movie License **Need:** Unduplicated pupils, including low-income students, foster youth, homeless students, and English learners, often lack access to diverse and enriching multimedia resources at home. This gap can limit their exposure to cultural, historical, and educational content, which is essential for a well-rounded education and development of critical thinking skills. **Scope:** LEA-wide	Maintaining a movie license with Swank provides equitable access to a wide range of educational films and documentaries, supporting the diverse learning needs of unduplicated pupils. These multimedia resources enhance classroom instruction, making complex concepts more accessible and engaging. By integrating films that promote visual literacy and cultural awareness, the district ensures that all students, especially those from underserved backgrounds, benefit from enriched educational experiences. Offering this resource on an LEA-wide basis ensures compliance with copyright laws and provides a consistent, high-quality educational tool across all schools in the district.	2.4, 2.5, 2.6, and 2.9
2.11	**Action:** Campus Supervision **Need:** Unduplicated pupils, including low-income students, foster youth, homeless students, and English learners, face heightened challenges such as instability, language barriers, and lack of consistent support and safety. These challenges can negatively impact their academic performance, social-emotional well-being, and overall school experience. **Scope:** LEA-wide	Implementing campus supervision addresses the needs of unduplicated pupils by creating a safe and supportive school environment. Campus supervisors enhance safety during transitions and recess, promote Positive Behavioral Interventions and Supports (PBIS), and offer personalized support. For homeless and foster youth, stable supervision provides a sense of security and belonging. English learners benefit from language assistance and mentoring, aiding their language development and comprehension. Providing this action on an LEA-wide basis ensures that all students, especially the most vulnerable, have equal access to a nurturing environment, which supports their academic and social-emotional development.	2.1, 2.2, 2.3, 2.4, 2.5, 2.6, and 2.11
2.14	**Action:** Perfect Attendance Parties	Hosting monthly Perfect-Attendance Parties as a universal, school-day celebration is the most effective way to remove the attendance barriers	2.1, 2.3, 2.5, and 2.6

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Need: Chronic absenteeism data show that Vallecitos' unduplicated pupils missed school at higher rates compared to their non-UPP peers. This undermines achievement and weakens their sense of belonging. Monthly Perfect-Attendance Parties tackle this need head-on by coupling a joyful, school-wide celebration with public recognition that every qualifying student can attain. The event is held during the regular day and features bilingual announcements, culturally responsive music, and no-cost activities, which removes financial or transportation barriers that might exclude low-income or foster students and avoids the stigma of pull-out rewards. The promise of immediate, peer-visible recognition motivates regular attendance, reinforces positive habits, and builds SEL competencies such as self-management and goal-setting that research links to improved attendance. In short, the parties provide a Tier 1, trauma-informed incentive that directly addresses the attendance and engagement gaps of unduplicated pupils while fostering an inclusive climate that benefits the entire student body, fully justifying the use of Supplemental and Concentration funds. **Scope:** LEA-wide	faced by Vallecitos' unduplicated pupils while nurturing a campus culture that keeps them coming back. English Learners, socio-economically disadvantaged students, and foster youth account for more than four-fifths of our enrollment so isolating incentives to a subset of students would fragment implementation, dilute impact, and risk stigmatizing the very youth we intend to serve. A school-wide rollout instead turns regular attendance into a shared, visible norm: every student sees peers from all backgrounds being honored, reinforcing the message that consistent presence is both attainable and expected. Providing the parties LEA-wide also ensures that low-income and foster students—who often lack transportation, outside-of-school rewards, or paid extracurricular outlets—have equitable access to a joyful, no-cost event embedded within the instructional day. Supplemental and Concentration funds cover inclusive incentives and bilingual publicity so families of English Learners can celebrate achievements alongside their children. By combining public recognition, social belonging, and immediate positive reinforcement within Tier 1 of our MTSS Attendance Plan, the action directly targets the root causes of chronic absenteeism among unduplicated pupils while simultaneously strengthening engagement and climate for all students outcomes, which justify the use of these funds on a school-wide basis.	
2.15	**Action:** Bi-Lingual Data / Engagement Clerk (0.5 FTE) **Need:**	The Bi-Lingual Data and Family Engagement Clerk (0.5 FTE) provides translation and interpretation services, develops bilingual communications and flyers, assists with family	2.1, 2.2, 2.3, 2.4, 2.9, 2.14, and 2.9.

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Analysis of local data and educational partner input indicates a need to strengthen communication, outreach, and engagement with English learner and low-income families. Families of unduplicated pupils benefit from timely access to translated information, meaningful opportunities for participation, and accurate student data systems that support identification, monitoring, and access to services. Language barriers and limited access to information may impede engagement and understanding of available educational programs and supports. **Scope:** LEA-wide	outreach and meeting invitations, and supports accurate CALPADS data management and reporting. These services increase access to information and promote meaningful participation for English learner and low-income families. Because more than 80 percent of the district's enrollment consists of unduplicated pupils and the identified needs are prevalent across grade spans and student groups, the district provides this action on an LEA-wide basis. The district expects that reducing communication barriers and increasing family engagement will contribute to improved attendance, increased educational partner participation, and improved outcomes for English learners and low-income students.	
3.1	**Action:** College Field Trips **Need:** Unduplicated pupils, including low-income students, foster youth, homeless students, and English learners, often lack exposure to higher education opportunities and resources. This can result in limited aspirations and preparedness for post-secondary education and career pathways. **Scope:** LEA-wide	College field trips address the needs of unduplicated pupils by providing them with direct exposure to college environments, academic programs, and potential career paths. These experiences demystify higher education, making it more attainable and less intimidating. For low-income, homeless, and foster youth, the trips offer a glimpse of opportunities that may seem out of reach, thereby inspiring them to pursue higher education. English learners benefit from exposure to diverse academic settings, enhancing their understanding and motivation. Implementing this action on an LEA-wide basis ensures that all students, particularly the most vulnerable, receive equal opportunities to explore and aspire to higher education, promoting equity and informed decision-making.	2.1, 2.3, 2.5, 3.1, and 3.5

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		This action is principally directed to UPP students, by providing college field trips that expand their exposure to higher education opportunities. These students often face barriers that limit their access to information about college and career pathways. By visiting college campuses, they gain firsthand experience of academic programs and campus life, which helps to demystify higher education and make it feel more attainable. For low-income, homeless, and foster youth, these trips offer an inspiring view of opportunities that might otherwise seem out of reach, motivating them to pursue higher education. English learners benefit from seeing diverse academic settings, which can enhance their understanding of the educational landscape and increase their motivation. By implementing college field trips on an LEA-wide basis, Vallecitos School District ensures that all students, particularly UPP students, have equal access to these empowering experiences. This action supports the district's commitment to equity by promoting informed decision-making and encouraging aspirations for higher education among our most vulnerable students, aligning with our goal of ensuring academic success for all.	
3.2	**Action:** Career Visits / Field Trips **Need:** Many unduplicated pupils, such as those from low-income families, English learners, and foster youth, may lack exposure to diverse career options and lack the resources to	This action provides unduplicated pupils with firsthand exposure to various careers through workplace visits and field trips, helping them overcome barriers related to limited exposure and resources. By immersing students in real-world environments, they can explore different professions, understand workplace expectations, and envision themselves in future careers.	2.3, 2.5, and 2.6.

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	explore potential career paths effectively. They may also struggle with envisioning themselves in various professions due to limited exposure to real-world workplaces. **Scope:** LEA-wide	Providing these experiences on an LEA-wide or schoolwide basis ensures equitable access for all students, particularly those from underserved backgrounds, fostering inclusivity and reducing disparities in career readiness. This action is principally directed to UPP students, including those from low-income families, English learners, and foster youth, by offering career visits and field trips that expand their exposure to diverse career options. These students often face significant barriers to exploring potential career paths due to limited resources and exposure to various professions. By providing firsthand experiences through workplace visits, students can immerse themselves in real-world environments, gaining insights into different professions and workplace expectations. These visits help UPP students envision themselves in future careers by offering tangible examples of professional opportunities that might otherwise seem unattainable. This exposure is crucial for helping them overcome challenges related to limited career awareness and resources. By implementing career visits and field trips on an LEA-wide basis, Vallecitos School District ensures that all students, particularly UPP students, have equitable access to these empowering experiences. This action supports the district's commitment to fostering inclusivity and reducing disparities in career readiness by promoting equal opportunities for career exploration and encouraging aspirations among our most	

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		underserved students, aligning with our goal of preparing all students for future success.	
3.3	**Action:** Linda Vista Innovation Center Field Trips **Need:** Unduplicated pupils, including English Learners (ELs), socioeconomically disadvantaged students, and homeless or foster youth, often face barriers to accessing hands-on learning experiences and exposure to diverse career pathways. They may lack resources and opportunities to explore STEM fields and may struggle to see the relevance of their classroom learning to real-world applications. **Scope:** LEA-wide	Unduplicated pupils, including English Learners (ELs), socioeconomically disadvantaged students, and homeless or foster youth, often face barriers to accessing hands-on learning experiences and exposure to diverse career pathways. They may lack resources and opportunities to explore STEM fields and may struggle to see the relevance of their classroom learning to real-world applications.	2.6, 3.2, 3.3, 3.4, and 3.5
3.5	**Action:** Implement SchooLinks Online Career Exploration Program for Students in K-5. (NEW ACTION) **Need:** Our English Learners, socio-economically disadvantaged students, and foster youth consistently demonstrate gaps in college and career-readiness indicators: lower “Prepared” rates on the CA School Dashboard, limited awareness of post-secondary options reported in student surveys, and fewer completed Individual Academic and Career Plans. They need early, structured opportunities to explore	Implementing SchooLinks as a school-wide action directly targets the readiness gaps of Vallecitos’ unduplicated pupils, which include English Learners, socio-economically disadvantaged students, and foster youth, while maintaining an inclusive instructional framework for every student. These groups make up more than 80 percent of our enrollment, so limiting the platform to a subgroup would fragment delivery, stigmatize participation, and weaken fidelity. A universal rollout ensures that every classroom integrates SchooLinks’ college- and career-readiness lessons, SEL skill-builders, and goal-tracking tools into Tier 1 instruction, giving unduplicated students daily exposure to the exact supports our needs	3.1, 3.2, and 3.5

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	careers, set academic goals, build self-management skills, and connect learning to real-world pathways. SchooLinks provides these supports in a single, developmentally scaffolded platform that pairs interest inventories and SEL lessons with goal-tracking tools and family engagement features in multiple languages. Because unduplicated pupils are enrolled across every classroom and benefit most when the platform is embedded in Tier 1 instruction, implementing SchooLinks school-wide ensures universal access, eliminates stigmatizing pull-out models, and allows teachers to weave college- and career-readiness instruction into core content for all students, thereby directly addressing the identified needs of our unduplicated youth while strengthening overall program coherence. **Scope:** LEA-wide	assessment identified: future orientation, self-management strategies, and explicit links between academics and real-world pathways. Providing the program LEA-wide also eliminates common access barriers. The platform is embedded in the regular school day and its parent portal auto-translates into multiple languages, low-income and EL families who often lack reliable internet, transportation, or English proficiency receive the same real-time milestones, FAFSA/CADAA reminders, and progress reports as any other household. Supplemental and Concentration funds cover site licenses, teacher PD, and bilingual outreach, leveraging economies of scale so that one coherent system replaces disparate, smaller programs and allows staff to monitor usage and growth for unduplicated pupils in a single dashboard. In short, a school-wide deployment of SchooLinks ensures equitable access, normalizes college-going expectations, and provides data-driven interventions without isolating or labeling students, which fully addresses the identified needs of our unduplicated youth and justifying the use of Supplemental and Concentration resources on an LEA-wide basis.	

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
1.2	**Action:** Maintain Full-Time English Language Development Coordinator **Need:** English Learners (ELs) at Vallecitos require specialized support to develop language proficiency and succeed academically in core subjects. These students often face barriers in accessing the curriculum due to language differences, which can impact their overall academic performance. **Scope:** Limited to Unduplicated Student Group(s)	Funding an English Language Development Coordinator through LCFF Supplemental and Concentration grant funds is an investment to support the diverse needs of English Learners (ELs) in the school community. With approximately 50% of the student population identified as ELs, the ELD Coordinator will play a pivotal role in facilitating their academic success and linguistic development. The ELD Coordinator will lead targeted initiatives aimed at enhancing English language proficiency among ELs, ensuring equitable access to rigorous curriculum, and fostering a culturally responsive learning environment. In addition to delivering Designated ELD to students, the ELD Coordinator will collaborate closely with teachers in the role of Instructional Coach to ensure that students receive integrated ELD in the classroom through teaching of the ELD standards and incorporating differentiated instructional strategies tailored to meet the unique needs of ELs. Through coaching cycles, the ELD Coordinator and teachers will set goals and learning targets,co-plan and implement lessons, and collect and analyze data. Moreover, the ELD Coordinator will serve as a liaison between school staff, students, and families, providing valuable resources, guidance, and support to promote meaningful family engagement and community partnerships. By leveraging LCFF Supplemental and Concentration	The effectiveness of this action will be monitored through metrics such as EL students' progress on the ELPAC, performance (1.9) and reclassification rates (1.10).

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
		grant funds to finance this position, the school demonstrates a commitment to equity, inclusivity, and excellence in serving its EL population, ultimately fostering academic achievement and socio-emotional well-being for all students.	
1.7	**Action:** Support Push-in Aides for Unduplicated Students with IEPs **Need:** Unduplicated Students with Disabilities often encounter significant barriers to achieving proficiency in core subjects due to their unique learning needs. These students require additional support to ensure they can access and engage with the curriculum effectively. **Scope:** Limited to Unduplicated Student Group(s)	Allocating funds to enable special education aides to push into general education classrooms provides direct, in-the-moment support for unduplicated Students with Disabilities. These aides deliver personalized assistance, help differentiate instruction, and foster an inclusive classroom environment. By addressing individual learning challenges, this approach ensures that these students receive the targeted help they need to make adequate progress alongside their peers.	The effectiveness of this action will be measured through various metrics, including student progress on standardized assessments (1.1 and 1.2), Additional indicators will include tracking improvements in attendance levels (
1.8	**Action:** Aide to Support Combination Classroom(s) **Need:** Unduplicated students in combination classrooms, which combine two different grade levels, often face challenges in accessing grade-appropriate instruction and support. Students who are Socioeconomically Disadvantaged, English Learners, and Foster Youth often require additional assistance to ensure they can meet academic standards. **Scope:** Limited to Unduplicated Student Group(s)	Employing aides in combination classrooms provides targeted support to unduplicated students. These aides assist with differentiated instruction, ensuring that each student can engage with the curriculum at their appropriate level. By providing personalized help, aides help unduplicated students overcome learning barriers and make adequate progress in core subjects.	The effectiveness of this action will be measured through various metrics, including student progress on standardized assessments (1.1 and 1.2), Additional indicators will include tracking improvements in attendance levels (

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
1.9	**Action:** Push-in Support for ELD Students **Need:** Our highest-need English Language Development (ELD) students require intensive, targeted support to develop language proficiency and succeed academically. These students face significant challenges in accessing the curriculum and require additional assistance to bridge language gaps. **Scope:** Limited to Unduplicated Student Group(s)	Providing push-in support for our highest-need ELD students addresses these challenges by offering immediate, in-class assistance. A designated support staff member will work directly with these students during regular class time, helping to clarify instructions, scaffold learning, and provide language development activities. This approach ensures that ELD students receive the targeted support they need within the context of their daily lessons, promoting better integration and understanding.	Effectiveness will be tracked through student progress on English language proficiency assessments (1.9) and improvements in academic performance (1.1, 1.2, 1.3, 1.4, 1.5), and achievement of language development goals (1.9 and 1.10)
1.12	**Action:** Rosetta Stone for Long-Term English Learners **Need:** English Learners in our district require targeted support to enhance their proficiency in English Language Arts, a critical component for academic success across all subjects. The achievement gap between ELs and their peers in Math and Science is often widened by language barriers, highlighting the need for specialized language acquisition resources. Personalized and adaptive learning tools are essential to cater to individual learning styles and improve language proficiency. To address these needs, Vallecitos will provide Rosetta Stone access to our EL students. Rosetta Stone offers an interactive language learning platform designed to improve listening, speaking, reading, and	Rosetta Stone offers an interactive platform that targets the four critical language domains: listening, speaking, reading, and writing. The adaptive learning technology within Rosetta Stone personalizes lessons to align with each student's individual needs and pace, ensuring a customized learning experience. The platform provides flexible online access, allowing students to practice their language skills both in and out of school, increasing opportunities for learning and retention. This flexibility ensures that ELs have the resources to enhance their language acquisition outside the traditional classroom setting. The use of Rosetta Stone will empower our EL students to achieve proficiency and consistent growth in core academic areas, ultimately supporting their academic success and integration into the broader school community.	English Language Proficiency Assessments: Track progress in English proficiency through standardized assessments such as the English Language Proficiency Assessments for California (ELPAC) (1.9), focusing on improvement in listening, speaking, reading, and writing domains. Academic Performance: Monitor changes in academic performance in English Language Arts, Math, and Science by analyzing grades and standardized test scores to assess whether improved

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	writing skills. Its adaptive technology tailors lessons to meet the unique needs and pace of each student, ensuring personalized learning experiences. By enhancing language skills, EL students will be better equipped to engage with academic content in Math and Science, ultimately closing the achievement gap. Additionally, Rosetta Stone offers flexible, online access, allowing students to practice and apply their language skills both in and out of school, thus increasing opportunities for learning and retention. This initiative aims to support our EL students in achieving proficiency and consistent growth in core academic areas. **Scope:** Limited to Unduplicated Student Group(s)		language skills correlate with better understanding and performance in these subjects. (1.1, 1.2, 1.3, 1.4, 1.5) Reclassification Rates: Monitor the rate of English Learners being reclassified as Fluent English Proficient (RFEP) to determine if there is an increase in the number of students meeting the criteria for reclassification. (1.10)
2.12	**Action:** Psychological Services **Need:** Unduplicated pupils face unique and compounded challenges that significantly impact their social-emotional well-being and academic performance. These students are more likely to encounter stressors such as economic instability, language barriers, and disrupted family environments, which can lead to higher levels of anxiety, trauma, and emotional distress. These factors often translate into difficulties in the classroom, manifesting as behavioral issues, disengagement, absenteeism, and lower academic achievement.	This action directly addresses the unique social-emotional needs of unduplicated pupils by providing targeted psychological services. Students who are designated as unduplicated often face heightened stress and trauma due to economic instability, language barriers, and/or disrupted family circumstances. These challenges can negatively impact their academic performance and overall well-being. By providing access to culturally responsive mental health services, including individual and group counseling, mental health assessments, and referrals to external providers, the school aims to create a supportive environment where unduplicated pupils can thrive. These services will help students develop coping strategies, build	2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.11, and 2.12

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	Without access to consistent and culturally responsive mental health services, these challenges remain unaddressed, perpetuating a cycle of unmet needs that hinder both learning and personal development. Access to psychological services that address the specific needs of unduplicated pupils are essential to bridge this gap. Such services can provide early intervention, support for emotional regulation, and strategies for coping with stress and trauma, thereby fostering resilience and improving students' ability to focus and succeed academically. Access to psychological services can help create a more inclusive and supportive school environment, where unduplicated pupils feel seen, understood, and valued. Addressing their social-emotional needs is not just about improving academic outcomes but also about ensuring equity and supporting the whole child to reach their full potential. **Scope:** Limited to Unduplicated Student Group(s)	resilience, and manage their emotions, leading to improved focus and behavior in the classroom. Early intervention is a key component, ensuring that students receive the help they need before challenges escalate into more serious issues. Moreover, by addressing these underlying social-emotional challenges, the action helps remove barriers to learning, allowing unduplicated pupils to engage more fully in their education. This contributes to equity by ensuring that all students, regardless of their background, have access to the support they need to succeed academically and personally, ultimately fostering a more inclusive and supportive school community.	

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

The Vallecitos School District will utilize additional concentration grant funding to increase staff providing direct services to English learners, low-income, and foster youth students. This initiative will enhance support by supporting paraeducators for Special Education, ELD, Transitional Kindergarten (TK), and combination classrooms. Actions 1.7 and 1.8 support hiring additional classified staff to support students compared to the previous year.

In Special Education, push-in paraeducators will support individualized education programs, offering targeted academic and functional skills assistance. For ELD, the paraeducator will provide focused language acquisition support, aiding teachers in small group instruction and one-on-one support. In TK, the paraeducator will help manage classrooms, facilitate activities, and provide individualized attention to early learners. Combination classrooms will also benefit from additional paraeducator support, ensuring balanced support for students across multiple grade levels.

This plan aims to improve academic performance, promote equity, and enhance teacher effectiveness by maintaining low student-to-staff ratios. Effectiveness will be monitored through student achievement data, attendance, engagement levels, feedback from staff and students, ELD reclassification outcomes, and progress on IEP goals.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	N/A	14.6:1
Staff-to-student ratio of certificated staff providing direct services to students	N/A	10.85:1

2026-27 Total Planned Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	$2,027,956	736,522	36.318%	0.435%	36.753%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	$2,451,912.00	$175,214.00	$0.00	$48,445.00	$2,675,571.00	$2,278,051.00	$397,520.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	First, Best Instruction in Core Subjects	All	No			All Schools	Ongoing (2024-2027)	$877,296.00	$13,000.00	$890,296.00	$0.00	$0.00	$0.00	$890,296.00	0%
1	1.2	Maintain Full-Time English Language Development Coordinator	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	Ongoing (2024-2027)	$119,629.00	$0.00	$119,259.00	$0.00	$0.00	$370.00	$119,629.00	
1	1.3	Maintain Full-Time Reading Specialist	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	August 2024 - Ongoing	$111,549.00	$1,500.00	$111,549.00	$0.00	$0.00	$1,500.00	$113,049.00	
1	1.4	Maintain and Support Rainbow's Road to Reading (Guided Reading) Program	All	No			All Schools	August 2024 - Ongoing	$0.00	$3,700.00				$3,700.00	$3,700.00	0%
1	1.5	Maintain iReady Platform for Supplemental Instruction	All	No			All Schools	August 2024 - June 2026	$0.00	$0.00				$0.00	$0.00	0%
1	1.6	Maintain Renaissance Platform Access	All	No			All Schools	August 2024 - Ongoing	$0.00	$18,000.00	$0.00			$18,000.00	$18,000.00	0%
1	1.7	Support Push-in Aides for Unduplicated Students with IEPs	English Learners Foster Youth Low Income	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	August 2024 - Ongoing	$132,093.00	$0.00	$132,093.00	$0.00	$0.00	$0.00	$132,093.00	
1	1.8	Aide to Support Combination Classroom(s)	English Learners Foster Youth Low Income	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	August 2024 - Ongoing	$45,800.00	$0.00	$45,800.00	$0.00	$0.00	$0.00	$45,800.00	
1	1.9	Push-in Support for ELD Students	English Learners Foster Youth Low Income	Yes	Limited to Unduplicated	English Learners Foster Youth	All Schools	August 2024 - Ongoing	$45,800.00	$0.00	$45,800.00	$0.00	$0.00	$0.00	$45,800.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
					Student Group(s)	Low Income										
1	1.10	Basic Services	All	No			All Schools	July 2024 - Ongoing	$494,607.00	$291,560.00	$786,167.00	$0.00	$0.00	$0.00	$786,167.00	
1	1.11	Fund Stand Alone TK Classroom	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	August 2024 - Ongoing	$0.00	$0.00	$0.00				$0.00	
1	1.12	Rosetta Stone for Long-Term English Learners	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	August 2024 - Ongoing	$0.00	$2,780.00	$2,780.00				$2,780.00	
1	1.13	SIOP Training to Faculty	All	No			All Schools	January 2025	$0.00	$4,000.00		$4,000.00			$4,000.00	
1	1.14	Fund Full Day TK/Kinder Combination Classroom (NEW ACTION)	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	2026-2028	$108,960.00	$0.00	$108,960.00				$108,960.00	
2	2.1	Provide Multiple Parent and Community Engagement Opportunities on Campus Each School Year.	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	Ongoing (2024-2027)	$46,487.00	$5,175.00	$51,662.00				$51,662.00	
2	2.2	Home Visits for Tier II and III Attendance Concerns	All	No			All Schools	Ongoing (2024-2027)	$0.00	$0.00	$0.00				$0.00	
2	2.3	Parent Engagement/Education Workshops	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	Ongoing (2024-2027)	$14,000.00	$12,000.00	$21,000.00	$0.00	$0.00	$5,000.00	$26,000.00	
2	2.4	Viking Ticket Store	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	Weekly / Ongoing (2024-2027)	$0.00	$5,000.00	$5,000.00				$5,000.00	
2	2.5	Maintain Social-Emotional Learning Specialist (PPS Counselor) w/ Eventual LREBG funding.	All	No			All Schools	Ongoing (LREBG Funds in 27-28)	$99,595.00	$0.00	$490.00	$99,105.00			$99,595.00	0%
2	2.6	Experiential Field Trips	All	No			All Schools	Annually	$0.00	$7,200.00	$0.00	$0.00	$0.00	$7,200.00	$7,200.00	0%
2	2.7	Maintain Access to Second Step Platform	All	No			All Schools	Thee-Year License.	$0.00	$1,275.00	$0.00	$0.00	$0.00	$1,275.00	$1,275.00	
2	2.8	Mano A Mano Foundation Partnership	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	Annually in September	$0.00	$0.00	$0.00				$0.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
2	2.9	Maintain GoGuardian Contract	All	No			All Schools	Ongoing (2024-2027)	$0.00	$7,900.00				$7,900.00	$7,900.00	0%
2	2.10	Maintain Movie License	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	Renew Annually	$0.00	$580.00	$580.00				$580.00	
2	2.11	Campus Supervision	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	August 2024 - Ongoing	$85,626.00	$0.00	$85,626.00			$0.00	$85,626.00	
2	2.12	Psychological Services	English Learners Foster Youth Low Income	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	August 2024 - Ongoing	$7,500.00	$0.00	$500.00	$7,000.00			$7,500.00	
2	2.13	Fund Portion of MTSS Coordinator- (LREBG)	All	No			All Schools	2025-2028	$65,109.00	$0.00		$65,109.00			$65,109.00	
2	2.14	Perfect Attendance Parties	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	2025-2028	$0.00	$5,000.00	$5,000.00				$5,000.00	
2	2.15	Bi-Lingual Data / Engagement Clerk (0.5 FTE)	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income		Begins August 2026	$24,000.00	$0.00	$24,000.00				$24,000.00	
3	3.1	College Field Trips	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	Three college visits annually from 2024-2027.	$0.00	$3,800.00	$3,800.00				$3,800.00	
3	3.2	Career Visits / Field Trips	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	Annually (2024-2027)	$0.00	$5,050.00	$5,050.00	$0.00	$0.00	$0.00	$5,050.00	
3	3.3	Linda Vista Innovation Center Field Trips	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	2024-2027 2-3 times Annually	$0.00	$7,000.00	$3,500.00	$0.00	$0.00	$3,500.00	$7,000.00	
3	3.4	Implement Xello Online Career Exploration Program for Middle Grade Students (Discontinued)	All Students with Disabilities	No			All Schools	September 2024 - Ongoing	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0%
3	3.5	Implement SchooLinks Online Career Exploration Program for Students in K-5. (NEW ACTION)	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	January 2025 and ongoing.	$0.00	$3,000.00	$3,000.00				$3,000.00	

2026-27 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
$2,027,956	736,522	36.318%	0.435%	36.753%	$774,959.00	0.000%	38.214 %	**Total:**	$774,959.00
								LEA-wide Total:	$428,727.00
								Limited Total:	$346,232.00
								Schoolwide Total:	$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.2	Maintain Full-Time English Language Development Coordinator	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$119,259.00	
1	1.3	Maintain Full-Time Reading Specialist	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$111,549.00	
1	1.7	Support Push-in Aides for Unduplicated Students with IEPs	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	$132,093.00	
1	1.8	Aide to Support Combination Classroom(s)	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	$45,800.00	
1	1.9	Push-in Support for ELD Students	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	$45,800.00	
1	1.11	Fund Stand Alone TK Classroom	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$0.00	
1	1.12	Rosetta Stone for Long-Term English Learners	Yes	Limited to Unduplicated	English Learners	All Schools	$2,780.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
				Student Group(s)				
1	1.14	Fund Full Day TK/Kinder Combination Classroom (NEW ACTION)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$108,960.00	
2	2.1	Provide Multiple Parent and Community Engagement Opportunities on Campus Each School Year.	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$51,662.00	
2	2.3	Parent Engagement/Education Workshops	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$21,000.00	
2	2.4	Viking Ticket Store	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$5,000.00	
2	2.8	Mano A Mano Foundation Partnership	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$0.00	
2	2.10	Maintain Movie License	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$580.00	
2	2.11	Campus Supervision	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$85,626.00	
2	2.12	Psychological Services	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	$500.00	
2	2.14	Perfect Attendance Parties	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$5,000.00	
2	2.15	Bi-Lingual Data / Engagement Clerk (0.5 FTE)	Yes	LEA-wide	English Learners Foster Youth Low Income		$24,000.00	
3	3.1	College Field Trips	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$3,800.00	
3	3.2	Career Visits / Field Trips	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$5,050.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
3	3.3	Linda Vista Innovation Center Field Trips	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$3,500.00	
3	3.5	Implement SchooLinks Online Career Exploration Program for Students in K-5. (NEW ACTION)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$3,000.00	

2025-26 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	$2,709,172.00	$2,711,027.73

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	**1.1**	First, Best Instruction in Core Subjects	No	$821,946.00	$788,177.00
1	**1.2**	Maintain Full-Time English Language Development Coordinator	Yes	$105,629.00	$119,898.00
1	**1.3**	Maintain Full-Time Reading Specialist	Yes	$112,785.00	$113,176.00
1	**1.4**	Maintain and Support Rainbow's Road to Reading (Guided Reading) Program	No	$3,700.00	$3,700.00
1	**1.5**	Maintain iReady Platform for Supplemental Instruction	No	$12,100.00	$14,613.00
1	**1.6**	Maintain Renaissance Platform Access	No	$6,677.00	$7,631.00
1	**1.7**	Support Push-in Aides for Unduplicated Students with IEPs	Yes	$148,067.00	$166,667.00
1	**1.8**	Aide to Support Combination Classroom(s)	Yes	$47,512.00	$36,401.00
1	**1.9**	Push-in Support for ELD Students	Yes	$46,424.00	$37,553.00
1	**1.10**	Basic Services	No	$887,182.00	$919,765.16
1	**1.11**	Fund Stand Alone TK Classroom	Yes	$1,330.00	$0.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.12	Rosetta Stone for Long-Term English Learners	Yes	$2,780.00	$0.00
1	1.13	SIOP Training to Faculty	No	$4,000.00	$0.00
1	1.14	Fund Full Day TK/Kinder Combination Classroom (NEW ACTION)	Yes	$152,497.00	$143,199.00
2	2.1	Provide Multiple Parent and Community Engagement Opportunities on Campus Each School Year.	Yes	$48,875.00	$59,019.00
2	2.2	Home Visits for Tier II and III Attendance Concerns	No	$0.00	$0.00
2	2.3	Parent Engagement/Education Workshops	Yes	$15,960.00	$4,558.00
2	2.4	Viking Ticket Store	Yes	$5,000.00	$5,000.00
2	2.5	Maintain Social-Emotional Learning Specialist (PPS Counselor) w/ Eventual LREBG funding.	No	$100,398.00	$105,109.77
2	2.6	Experiential Field Trips	No	$5,900.00	$2,372.00
2	2.7	Maintain Access to Second Step Platform	No	$1,275.00	$0.00
2	2.8	Mano A Mano Foundation Partnership	Yes	$6,000.00	$0.00
2	2.9	Maintain GoGuardian Contract	No	$7,550.00	$6,702.00
2	2.10	Maintain Movie License	Yes	$510.00	$504.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	**2.11**	Campus Supervision	Yes	$70,561.00	$83,648.00
2	**2.12**	Psychological Services	Yes	$7,489.00	$0.00
2	**2.13**	Fund Portion of MTSS Coordinator-(LREBG)	No	$62,792.00	$73,144.80
2	**2.14**	Perfect Attendance Parties	Yes	$5,059.00	$5,559.00
3	**3.1**	College Field Trips	Yes	$4,130.00	$1,730.00
3	**3.2**	Career Visits / Field Trips	Yes	$5,050.00	$3,829.00
3	**3.3**	Linda Vista Innovation Center Field Trips	Yes	$7,000.00	$6,572.00
3	**3.4**	Implement Xello Online Career Exploration Program for Middle Grade Students (Discontinued)	No	$0.00	$0.00
3	**3.5**	Implement SchooLinks Online Career Exploration Program for Students in K-5. (NEW ACTION)	Yes	$2,994.00	$2,500.00

2025-26 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
$741,519	$776,049.00	$789,813.00	($13,764.00)	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.2	Maintain Full-Time English Language Development Coordinator	Yes	$102,006.00	$119,898.00		
1	1.3	Maintain Full-Time Reading Specialist	Yes	$111,285.00	$113,176.00		
1	1.7	Support Push-in Aides for Unduplicated Students with IEPs	Yes	$147,067.00	$166,667.00		
1	1.8	Aide to Support Combination Classroom(s)	Yes	$47,512.00	$36,401.00		
1	1.9	Push-in Support for ELD Students	Yes	$46,424.00	$37,553.00		
1	1.11	Fund Stand Alone TK Classroom	Yes	$1,330.00	$0.00		
1	1.12	Rosetta Stone for Long-Term English Learners	Yes	$180.00	$0.00		
1	1.14	Fund Full Day TK/Kinder Combination Classroom (NEW ACTION)	Yes	$152,497.00	$143,199.00		
2	2.1	Provide Multiple Parent and Community Engagement Opportunities on Campus Each School Year.	Yes	$48,875.00	$59,019.00		
2	2.3	Parent Engagement/Education Workshops	Yes	$15,960.00	$4,558.00		
2	2.4	Viking Ticket Store	Yes	$5,000.00	$5,000.00		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
2	2.8	Mano A Mano Foundation Partnership	Yes	$6,000.00	$0.00		
2	2.10	Maintain Movie License	Yes	$130.00	$504.00		
2	2.11	Campus Supervision	Yes	$70,561.00	$83,648.00		
2	2.12	Psychological Services	Yes	$489.00	$0.00		
2	2.14	Perfect Attendance Parties	Yes	$5,059.00	$5,559.00		
3	3.1	College Field Trips	Yes	$4,130.00	$1,730.00		
3	3.2	Career Visits / Field Trips	Yes	$5,050.00	$3,829.00		
3	3.3	Linda Vista Innovation Center Field Trips	Yes	$3,500.00	$6,572.00		
3	3.5	Implement SchooLinks Online Career Exploration Program for Students in K-5. (NEW ACTION)	Yes	$2,994.00	$2,500.00		

2025-26 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
$2,050,522	$741,519	2.79%	38.952%	$789,813.00	0.000%	38.518%	$8,915.56	0.435%

Local Control and Accountability Plan Instructions

Plan Summary

Engaging Educational Partners

Goals and Actions

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at LCFF@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California Education Code [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.

- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.

- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:

    - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).

    - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).

        - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.

- Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (EC sections 52064[b][6], [8], and [11]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which must: (a) reflect comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (Dashboard), (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in EC sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023 and Senate Bill 153, Chapter 38, Statues of 2024.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

> Given present performance across the state priorities and on indicators in the Dashboard, how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions which, based on research, experience, and input gathered from educational partners, the LEA believes will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP but may include information about effective practices when developing the LCAP and completing the LCAP document. Additionally, the beginning of each template section includes information emphasizing the purpose that section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to present a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included throughout each subsequent section of the LCAP.

Requirements and Instructions

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA.

- For example, information about an LEA in terms of geography, enrollment, employment, the number and size of specific schools, recent community challenges, and other such information the LEA may wish to include can enable a reader to more fully understand the LEA's LCAP.
- LEAs may also provide information about their strategic plan, vision, etc.
- As part of this response, identify all schools within the LEA receiving Equity Multiplier funding.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Reflect on the LEA's annual performance on the Dashboard and local data. This may include both successes and challenges identified by the LEA during the development process.

LEAs are encouraged to highlight how they are addressing the identified needs of student groups, and/or schools within the LCAP as part of this response.

As part of this response, the LEA must identify the following, which will remain unchanged during the three-year LCAP cycle:

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;
- Any student group within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard; and/or
- Any student group within a school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard.

EC Section 52064.4 requires that an LEA that has unexpended Learning Recovery Emergency Block Grant (LREBG) funds must include one or more actions funded with LREBG funds within the 2026-27, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of *EC* Section 52064.4, all LEAs must do the following:

- For the 2025–26, 2026–27, and 2027–28 LCAP years, identify whether or not the LEA has unexpended LREBG funds for the applicable LCAP year.
    - If the LEA has unexpended LREBG funds the LEA must provide the following:
        - The goal and action number for each action that will be funded, either in whole or in part, with LREBG funds; and
        - An explanation of the rationale for selecting each action funded with LREBG funds. This explanation must include:
            - An explanation of how the action is aligned with the allowable uses of funds identified in *EC* Section 32526(c)(2); and
            - An explanation of how the action is expected to address the area(s) of need of students and schools identified in the needs assessment required by *EC* Section 32526(d).
                - For information related to the allowable uses of funds and the required needs assessment, please see the Program Information tab on the LREBG Program Information web page.
            - Actions may be grouped together for purposes of these explanations.
            - The LEA may provide these explanations as part of the action description rather than as part of the Reflections: Annual Performance.
    - If the LEA does not have unexpended LREBG funds, the LEA is not required to conduct the needs assessment required by *EC* Section 32627(d), to provide the information identified above or to include actions funded with LREBG funds within the 2026-27, 2026-27 and 2027-28 LCAPs.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

Annually identify the reason(s) the LEA is eligible for or has requested technical assistance consistent with EC sections 47607.3, 52071, 52071.5, 52072, or 52072.5, and provide a summary of the work underway as part of receiving technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance, however this also includes LEAs that have requested technical assistance from their COE.

- If the LEA is not eligible for or receiving technical assistance, the LEA may respond to this prompt as “Not Applicable.”

Comprehensive Support and Improvement
An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

- Identify the schools within the LEA that have been identified for CSI.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

- Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

- Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard, accountability, and improvement across the state priorities and locally identified priorities (EC Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public to understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Requirements

Requirements

School districts and COEs: *EC* Section 52060(g) and *EC* Section 52066(g) specify the educational partners that must be consulted when developing the LCAP:

- Teachers,

- Principals,
- Administrators,
- Other school personnel,
- Local bargaining units of the LEA,
- Parents, and
- Students

A school district or COE receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Before adopting the LCAP, school districts and COEs must share it with the applicable committees, as identified below under Requirements and Instructions. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Charter schools: *EC* Section 47606.5(d) requires that the following educational partners be consulted with when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Parents, and
- Students

A charter school receiving Equity Multiplier funds must also consult with educational partners at the school generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for the school.

The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals. Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the CDE's LCAP webpage.

Before the governing board/body of an LEA considers the adoption of the LCAP, the LEA must meet the following legal requirements:

- For school districts, see *Education Code* Section 52062;
    - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).
- For COEs, see *Education Code* Section 52068; and
- For charter schools, see *Education Code* Section 47606.5.

- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Complete the table as follows:

Educational Partners

Identify the applicable educational partner(s) or group(s) that were engaged in the development of the LCAP.

Process for Engagement

Describe the engagement process used by the LEA to involve the identified educational partner(s) in the development of the LCAP. At a minimum, the LEA must describe how it met its obligation to consult with all statutorily required educational partners, as applicable to the type of LEA.

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.

- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Describe any goals, metrics, actions, or budgeted expenditures in the LCAP that were influenced by or developed in response to the educational partner feedback.

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.

- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.

- For the purposes of this prompt, this may also include, but is not necessarily limited to:
    - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
    - Inclusion of metrics other than the statutorily required metrics
    - Determination of the target outcome on one or more metrics
    - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
    - Inclusion of action(s) or a group of actions
    - Elimination of action(s) or group of actions
    - Changes to the level of proposed expenditures for one or more actions
    - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
    - Analysis of effectiveness of the specific actions to achieve the goal
    - Analysis of material differences in expenditures
    - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
    - Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal must be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs must consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard, in determining whether and how to prioritize its goals within the LCAP. As previously stated, strategic planning that

is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
    - All Equity Multiplier goals must be developed as focus goals. For additional information, see Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding below.
- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

Requirement to Address the LCFF State Priorities

At a minimum, the LCAP must address all LCFF priorities and associated metrics articulated in *EC* sections 52060(d) and 52066(d), as applicable to the LEA. The *LCFF State Priorities Summary* provides a summary of *EC* sections 52060(d) and 52066(d) to aid in the development of the LCAP.

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

The description provided for a Focus Goal must be specific, measurable, and time bound.

- An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach.
- The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Type of Goal

Identify the type of goal being implemented as a Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding

Description

LEAs receiving Equity Multiplier funding must include one or more focus goals for each school generating Equity Multiplier funding. In addition to addressing the focus goal requirements described above, LEAs must adhere to the following requirements.

Focus goals for Equity Multiplier schoolsites must address the following:

(A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and

(B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators, if applicable.

- Focus Goals for each and every Equity Multiplier schoolsite must identify specific metrics for each identified student group, as applicable.
- An LEA may create a single goal for multiple Equity Multiplier schoolsites if those schoolsites have the same student group(s) performing at the lowest performance level on one or more state indicators on the Dashboard or, experience similar issues in the credentialing, subject matter preparation, and retention of the school's educators.
    - When creating a single goal for multiple Equity Multiplier schoolsites, the goal must identify the student groups and the performance levels on the Dashboard that the Focus Goal is addressing; or,
    - The common issues the schoolsites are experiencing in credentialing, subject matter preparation, and retention of the school's educators, if applicable.

Type of Goal

Identify the type of goal being implemented as an Equity Multiplier Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.
- In addition to this information, the LEA must also identify:
    - The school or schools to which the goal applies

LEAs are encouraged to approach an Equity Multiplier goal from a wholistic standpoint, considering how the goal might maximize student outcomes through the use of LCFF and other funding in addition to Equity Multiplier funds.

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

Note: *EC* Section 42238.024(b)(1) requires that Equity Multiplier funds be used for the provision of evidence-based services and supports for students. Evidence-based services and supports are based on objective evidence that has informed the design of the service or support and/or guides the modification of those services and supports. Evidence-based supports and strategies are most commonly based on educational research and/or metrics of LEA, school, and/or student performance.

Broad Goal

Description

Describe what the LEA plans to achieve through the actions included in the goal.

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.

- The goal description organizes the actions and expected outcomes in a cohesive and consistent manner.
- A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Type of Goal

Identify the type of goal being implemented as a Broad Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Description

Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP.

- Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP.
- The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Type of Goal

Identify the type of goal being implemented as a Maintenance of Progress Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain how the actions will sustain the progress exemplified by the related metrics.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes.

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.

- The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.

- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.

- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.

    - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

- **Required metrics for Equity Multiplier goals**: For each Equity Multiplier goal, the LEA must identify:

    - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or

    - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.

- **Required metrics for actions supported by LREBG funds**: To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.

    - The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #

- Enter the metric number.

Metric

- Identify the standard of measure being used to determine progress towards the goal and/or to measure the effectiveness of one or more actions associated with the goal.

Baseline

- Enter the baseline when completing the LCAP for 2024–25.
    - Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate).
    - Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS.
    - Indicate the school year to which the baseline data applies.
    - The baseline data must remain unchanged throughout the three-year LCAP.
        - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.
        - If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
    - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

- When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.
    - Note for Charter Schools: Charter schools developing a one-year LCAP may provide the Year 1 Outcome when completing the LCAP for both 2025–26 and 2026–27 or may provide the Year 1 Outcome for 2025–26 and provide the Year 2 Outcome for 2026–27.

Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.

- Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

Target for Year 3 Outcome

- When completing the first year of the LCAP, enter the target outcome for the relevant metric the LEA expects to achieve by the end of the three-year LCAP cycle.
    - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a Target for Year 1 or Target for Year 2, as applicable.

Current Difference from Baseline

- When completing the LCAP for 2025–26 and 2026–27, enter the current difference between the baseline and the yearly outcome, as applicable.
    - Note for Charter Schools: Charter schools developing a one- or two-year LCAP will identify the current difference between the baseline and the yearly outcome for Year 1 and/or the current difference between the baseline and the yearly outcome for Year 2, as applicable.

Timeline for school districts and COEs for completing the "**Measuring and Reporting Results**" part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
Enter information in this box when completing the LCAP for **2024–25** or when adding a new metric.	Enter information in this box when completing the LCAP for **2024–25** or when adding a new metric.	Enter information in this box when completing the LCAP for **2025–26**. Leave blank until then.	Enter information in this box when completing the LCAP for **2026–27**. Leave blank until then.	Enter information in this box when completing the LCAP for **2024–25** or when adding a new metric.	Enter information in this box when completing the LCAP for **2025–26** and **2026–27**. Leave blank until then.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective towards achieving the goal. "Effective" means the degree to which the planned actions were successful in producing the target result. Respond to the prompts as instructed.

Note: When completing the 2024–25 LCAP, use the 2023–24 Local Control and Accountability Plan Annual Update template to complete the Goal Analysis and identify the Goal Analysis prompts in the 2024–25 LCAP as "Not Applicable."

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.
    - Include a discussion of relevant challenges and successes experienced with the implementation process.
    - This discussion must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

- Describe the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal. “Effectiveness” means the degree to which the actions were successful in producing the target result and “ineffectiveness” means that the actions did not produce any significant or targeted result.
    - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
    - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
    - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
    - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:

- The reasons for the ineffectiveness, and
- How changes to the action will result in a new or strengthened approach.

Actions:

Complete the table as follows. Add additional rows as necessary.

Action #

- Enter the action number.

Title

- Provide a short title for the action. This title will also appear in the action tables.

Description

- Provide a brief description of the action.
    - For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.
    - As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
    - These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

Total Funds

- Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.

Contributing

- Indicate whether the action contributes to meeting the increased or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.
    - **Note:** for each such contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in *California Code of Regulations*, Title 5 [5 *CCR*] Section 15496 in the Increased or Improved Services section of the LCAP.

***Actions for Foster Youth*:** School districts, COEs, and charter schools that have a numerically significant foster youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to foster youth students.

Required Actions

For English Learners and Long-Term English Learners

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
    - Language acquisition programs, as defined in *EC* Section 306, provided to students, and
    - Professional development for teachers.
    - If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.

For Technical Assistance

- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

For Lowest Performing Dashboard Indicators

- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
    - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
    - These required actions will be effective for the three-year LCAP cycle.

For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.
    - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to *EC* Section 32526(d). For information related to the required needs assessment please see the Program Information tab on the LREBG

Program Information web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the California Statewide System of Support LREBG Resources web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32627(d).

- School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.
- As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in *EC* Section 32526(c)(2).
- LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
  - Identify the action as an LREBG action;
  - Include an explanation of how research supports the selected action;
  - Identify the metric(s) being used to monitor the impact of the action; and
  - Identify the amount of LREBG funds being used to support the action.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students as defined in *EC* Section 42238.02 in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with *EC* Section 42238.02, long-term English learners are included in the English learner student group.

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC*

Section 52064[b][8][B]; 5 *CCR* Section 15496[a]). This proportionality percentage is also known as the "minimum proportionality percentage" or "MPP." The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for *any* action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all students.

- Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.

- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

For School Districts Only

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

LCFF Carryover — Percentage

- Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar

- Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero ($0).

Total Percentage to Increase or Improve Services for the Coming School Year

- Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEA's percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 *CCR* Section 15496(a)(7).

Required Descriptions:

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

- As stated above, conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

Note for COEs and Charter Schools: In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA's needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s)

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.

- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

- For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost $165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of $165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in *EC* Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
    - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
    - The staff-to-student ratio must be based on the number of full-time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
    - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
    - The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Total Planned Expenditures Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Total Planned Expenditures Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. The word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

Total Planned Expenditures Table

In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year**: Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant**: Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 *CCR* Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

  See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 *CCR* Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***

- **Goal #**: Enter the LCAP Goal number for the action.
- **Action #**: Enter the action's number as indicated in the LCAP Goal.
- **Action Title**: Provide a title of the action.
- **Student Group(s)**: Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If "Yes" is entered into the Contributing column, then complete the following columns:
    - **Scope**: The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
    - **Unduplicated Student Group(s)**: Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
    - **Location**: Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span**: Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel**: Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel**: This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds**: Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
    - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds**: Enter the total amount of Other State Funds utilized to implement this action, if any.
    - **Note:** Equity Multiplier funds must be included in the "Other State Funds" category, not in the "LCFF Funds" category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA's LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds**: Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds**: Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds**: This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services**: For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
    - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

      For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost $165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of $165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the 'Contributing to Increased or Improved Services?' column will need to be checked to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures**: Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the 'Contributing to Increased or Improved Services?' column to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions**: Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
    - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been $169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of $169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant**: Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program,

the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 *CCR* Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 *CCR* Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
    - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
    - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**
    - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**

- This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
  - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
  - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
  - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
  - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
  - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
  - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**
  - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- **11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)**
  - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- **12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)**

- If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

  The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- **13. LCFF Carryover — Percentage (12 divided by 9)**

  - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
November 2024

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 5211 5th Street, Fallbrook, CA 92028
Date: 06/20/2026

Public Hearing:

Place: 5211 5th Street, Fallbrook, CA 92028
Date: 06/23/2026
Time: 6:00 PM

Adoption Date: 06/30/2026
Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Ritsa Chanthabandith Title: Clerk

Contact person for additional information on the budget reports:

Name: Meliton Sanchez
Title: Superintendent

Telephone: (760) 728-7092
E-mail: msanchez@vallecitossd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	**06/30/2026**	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	2,769,993.00	4.79%	2,902,704.00	1.29%	2,940,153.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	46,776.00	0.00%	46,776.00	0.00%	46,776.00
4. Other Local Revenues	8600-8799	67,820.00	0.00%	67,820.00	0.00%	67,820.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(490,024.30)	1.22%	(496,018.00)	1.96%	(505,747.00)
6. Total (Sum lines A1 thru A5c)		2,394,564.70	5.29%	2,521,282.00	1.10%	2,549,002.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,113,076.00		1,230,807.16
b. Step & Column Adjustment				24,015.00		25,882.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				93,716.16		69,778.67
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,113,076.00	10.58%	1,230,807.16	7.77%	1,326,467.83
2. Classified Salaries						
a. Base Salaries				430,682.00		443,602.46
b. Step & Column Adjustment				12,920.46		13,308.07
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	430,682.00	3.00%	443,602.46	3.00%	456,910.53
3. Employee Benefits	3000-3999	708,953.00	5.06%	744,856.65	4.00%	774,630.19
4. Books and Supplies	4000-4999	81,327.00	-44.67%	44,996.00	56.47%	70,406.00
5. Services and Other Operating Expenditures	5000-5999	313,979.00	0.32%	314,975.00	0.63%	316,975.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,660.00)	-22.89%	(15,931.00)	-0.13%	(15,911.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,627,357.00	5.17%	2,763,306.27	6.01%	2,929,478.55

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(232,792.30)		(242,024.27)		(380,476.55)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,156,322.85		923,530.55		681,506.28
2. Ending Fund Balance (Sum lines C and D1)		923,530.55		681,506.28		301,029.73
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		681,506.28		301,029.73
2. Unassigned/Unappropriated	9790	923,530.55		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		923,530.55		681,506.28		301,029.73
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		681,506.28		301,029.73
c. Unassigned/Unappropriated	9790	923,530.55		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789	634,159.56		634,159.56		634,159.56
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,557,690.11		1,315,665.84		935,189.29

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Expenditures (Positions) from restricted resources move into unrestricted due to expiring funds.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	18,916.00	0.00%	18,916.00	0.00%	18,916.00
2. Federal Revenues	8100-8299	145,211.00	-2.79%	141,165.00	0.00%	141,165.00
3. Other State Revenues	8300-8599	510,376.00	-0.20%	509,380.00	0.00%	509,380.00
4. Other Local Revenues	8600-8799	291,626.00	0.03%	291,717.00	-0.03%	291,626.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	490,024.30	1.22%	496,018.00	1.96%	505,747.00
6. Total (Sum lines A1 thru A5c)		1,456,153.30	0.07%	1,457,196.00	0.66%	1,466,834.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				357,473.00		270,014.00
b. Step & Column Adjustment				6,257.00		5,373.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(93,716.00)		(69,779.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	357,473.00	-24.47%	270,014.00	-23.85%	205,608.00
2. Classified Salaries						
a. Base Salaries				137,240.16		141,357.16
b. Step & Column Adjustment				4,117.00		4,241.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	137,240.16	3.00%	141,357.16	3.00%	145,598.16
3. Employee Benefits	3000-3999	368,341.00	-15.84%	309,996.00	-9.33%	281,082.00
4. Books and Supplies	4000-4999	138,824.00	-8.78%	126,642.00	0.18%	126,875.00
5. Services and Other Operating Expenditures	5000-5999	653,561.14	3.12%	673,928.00	0.55%	677,662.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	20,660.00	-22.89%	15,931.00	-0.13%	15,911.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,676,099.30	-8.25%	1,537,868.16	-5.54%	1,452,736.16
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(219,946.00)		(80,672.16)		14,097.84

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		838,186.78		618,240.78		537,568.62
2. Ending Fund Balance (Sum lines C and D1)		618,240.78		537,568.62		551,666.46
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	629,930.08		537,568.62		551,666.46
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(11,689.30)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		618,240.78		537,568.62		551,666.46
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Personnel expenditures moved to unrestricted resources due to expiring/expended funds.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	2,788,909.00	4.76%	2,921,620.00	1.28%	2,959,069.00
2. Federal Revenues	8100-8299	145,211.00	-2.79%	141,165.00	0.00%	141,165.00
3. Other State Revenues	8300-8599	557,152.00	-0.18%	556,156.00	0.00%	556,156.00
4. Other Local Revenues	8600-8799	359,446.00	0.03%	359,537.00	-0.03%	359,446.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,850,718.00	3.32%	3,978,478.00	0.94%	4,015,836.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,470,549.00		1,500,821.16
b. Step & Column Adjustment				30,272.00		31,255.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				.16		(.33)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,470,549.00	2.06%	1,500,821.16	2.08%	1,532,075.83
2. Classified Salaries						
a. Base Salaries				567,922.16		584,959.62
b. Step & Column Adjustment				17,037.46		17,549.07
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	567,922.16	3.00%	584,959.62	3.00%	602,508.69
3. Employee Benefits	3000-3999	1,077,294.00	-2.08%	1,054,852.65	0.08%	1,055,712.19
4. Books and Supplies	4000-4999	220,151.00	-22.04%	171,638.00	14.94%	197,281.00
5. Services and Other Operating Expenditures	5000-5999	967,540.14	2.21%	988,903.00	0.58%	994,637.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,303,456.30	-0.05%	4,301,174.43	1.88%	4,382,214.71
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(452,738.30)		(322,696.43)		(366,378.71)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,994,509.63		1,541,771.33		1,219,074.90
2. Ending Fund Balance (Sum lines C and D1)		1,541,771.33		1,219,074.90		852,696.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	629,930.08		537,568.62		551,666.46
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		681,506.28		301,029.73
2. Unassigned/Unappropriated	9790	911,841.25		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,541,771.33		1,219,074.90		852,696.19
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		681,506.28		301,029.73
c. Unassigned/Unappropriated	9790	923,530.55		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(11,689.30)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	634,159.56		634,159.56		634,159.56
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,546,000.81		1,315,665.84		935,189.29
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		35.92%		30.59%		21.34%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
N/A						
N/A						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		174.59		174.59		174.59
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		4,303,456.30		4,301,174.43		4,382,214.71
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		4,303,456.30		4,301,174.43		4,382,214.71
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		215,172.82		215,058.72		219,110.74
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		90,000.00		90,000.00		90,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		215,172.82		215,058.72		219,110.74
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

VALLECITOS ELEMENTARY — 2025-26 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
6/19/2026	MAY	68437	03700	L. Wigg

District's authorizing signature

					JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th
				CHART II BEGINNING BALANCE:	$ 1,936,733	$ 2,123,385	$ 2,243,934	$ 2,494,841	$ 2,506,795	$ 2,282,614	$ 2,248,289	$ 2,264,186	$ 2,019,627	$ 1,843,705	$ 2,222,003	$ 2,101,518	
		LCFF SOURCES															
1.1	S	8011		LCFF	$ 226,598	$ 226,598	$ 226,598	$ 226,598	$ -	$ -	$ 90,639	$ 101,990	$ 101,990	$ 101,990	$ 101,990	$ 101,546	$ 1,506,537
1.2	S	8021-8046		Property Taxes	$ 4,755	$ 16,858	$ 14,397	$ 9,131	$ 117,682	$ 343,372	$ 170,952	$ 36,574	$ 20,733	$ 405,941	$ 36,092	$ 73,288	$ 1,249,776
1.3	S	8012		EPA	$ -	$ -	$ 21,961	$ -	$ -	$ 21,961	$ -	$ -	$ 6,494	$ -	$ -	$ (9,173)	$ 41,243
1.4	S	8047		RDA Residual Balance & CRD	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1.5	S	8096		Charter In Lieu Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1.6	S	8097		Special Education - Prop Tax Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 18,916	$ 18,916
1.7	A	Multiple		Other Revenue Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		8000-8099		TOTAL LCFF SOURCES	$ 231,353	$ 243,456	$ 262,956	$ 235,729	$ 117,682	$ 365,333	$ 261,591	$ 138,564	$ 129,217	$ 507,931	$ 138,082	$ 184,577	$ 2,816,472
		FEDERAL REVENUE															
2.1	A	8110		Impact Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2.2	S	8181&8182		Special Education	$ -	$ -	$ -	$ -	$ -	$ -	$ 32,674	$ -	$ -	$ -	$ -	$ 13,749	$ 46,423
2.3	S/A	8285	9010 roll-up	Federal Pass Through	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	$ -	$ -	$ -	$ -	$ -	$ 17,086	$ -	$ -	$ -	$ 17,118	$ -	$ 26,959	$ 61,163
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	$ -	$ -	$ -	$ -	$ -	$ 5,754	$ -	$ -	$ 1,533	$ -	$ -	$ (963)	$ 6,324
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	$ -	$ -	$ -	$ -	$ -	$ -	$ 256	$ -	$ -	$ 256	$ -	$ 19,882	$ 20,394
2.7	A	Multiple		Other Federal	$ -	$ -	$ -	$ -	$ -	$ 19,512	$ 2,467	$ -	$ -	$ 5,060	$ -	$ 22,070	$ 49,109
2.8	M	8220&8290	Multiple	Other Federal (One-Time Funding)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 512	$ 512
		8100-8299		TOTAL FEDERAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ 42,352	$ 35,397	$ -	$ 1,533	$ 22,434	$ -	$ 82,209	$ 183,925
		OTHER STATE REVENUE															
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SELPA Administrator & Infant)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3.2	M	8311-8319		PA Recomputations CY & PY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3.3	S	8550		Mandate Block	$ -	$ -	$ -	$ -	$ 7,242	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,242
3.4	S	8560		Lottery	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,875	$ -	$ 15,966	$ -	$ -	$ 16,436	$ 49,277
NEW! 3.5	M	8590	0000	PA Home to School Transportation													
3.6	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	$ 49,054	$ 49,054	$ 49,054	$ 49,054	$ -	$ -	$ 19,622	$ 22,238	$ 22,238	$ 22,238	$ 22,238	$ 22,239	$ 327,029
3.7	S	8590	6546	PA Mental Health-Related Services	$ 2,359	$ 2,359	$ 2,359	$ 2,359	$ -	$ -	$ 943	$ 870	$ 870	$ 870	$ 870	$ (13,859)	$ -
3.8	S	8590	6547	PA SpEd Early Intervention Preschool Grant	$ 3,232	$ 3,232	$ 3,232	$ 3,232	$ -	$ -	$ 1,293	$ 1,086	$ 1,086	$ 1,086	$ 1,086	$ (18,565)	$ -
3.9	S	8590	6770	PA Arts and Music in Schools (AMS) - (Prop 28)	$ 5,687	$ 5,687	$ 5,687	$ 5,687	$ -	$ -	$ 2,275	$ 2,583	$ 2,583	$ 2,583	$ 2,583	$ (2,738)	$ 32,617
3.10	S	8590	7399	PA LCFF Equity Multiplier	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3.11	O	8590	7690	STRS On-Behalf - Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3.12	A	Multiple		Other State	$ 94	$ 94	$ 94	$ 94	$ -	$ -	$ 1,215	$ (10,763)	$ 1,056	$ 1,056	$ 1,056	$ 207,249	$ 201,245
3.13	M	8520&8590	Multiple	Other State (One-Time Funding)	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,100	$ -	$ -	$ -	$ -	$ (17,100)	$ -
		8300-8599		TOTAL OTHER STATE REVENUE	$ 60,426	$ 60,426	$ 60,426	$ 60,426	$ 7,242	$ -	$ 59,323	$ 16,014	$ 43,799	$ 27,833	$ 27,833	$ 193,662	$ 617,410
		OTHER LOCAL REVENUE															
4.1	S	8792	SPED	PA Special Education - Pass Through	$ 7,484	$ 7,656	$ 13,626	$ 22,702	$ 13,626	$ 13,626	$ 13,626	$ 13,034	$ 13,034	$ 4,315	$ 12,079	$ (134,808)	$ -
4.2	A	Multiple		Other Local	$ 309	$ -	$ 5,500	$ 515,397	$ -	$ 7,798	$ 57	$ 10,080	$ -	$ 14,762	$ 6,501	$ (195,499)	$ 364,905
		8600-8799		TOTAL OTHER LOCAL REVENUE	$ 7,793	$ 7,656	$ 19,126	$ 538,099	$ 13,626	$ 21,424	$ 13,683	$ 23,114	$ 13,034	$ 19,077	$ 18,580	$ (330,307)	$ 364,905
		OTHER FINANCING SOURCES															
5.1	A	8900-8998		Transfers In & Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		8900-8998		TOTAL OTHER FINANCING SOURCES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		8000-8998		TOTAL REVENUE	$ 299,572	$ 311,538	$ 342,508	$ 834,254	$ 138,550	$ 429,109	$ 369,994	$ 177,692	$ 187,583	$ 577,275	$ 184,495	$ 130,141	$ 3,982,712
		SALARIES & BENEFITS															
6.1	A	1000-1999		Certificated	$ 19,121	$ 33,192	$ 130,443	$ 148,784	$ 135,841	$ 142,338	$ 135,030	$ 140,638	$ 138,578	$ 140,692	$ 142,451	$ 154,902	$ 1,462,010
6.2	A	2000-2999		Classified	$ 21,754	$ 38,906	$ 55,162	$ 53,399	$ 56,424	$ 66,936	$ 56,842	$ 59,589	$ 56,734	$ 69,858	$ 51,298	$ 44,665	$ 631,567
6.3	A	3000-3999		Benefits	$ 13,104	$ 25,173	$ 83,207	$ 71,968	$ 73,611	$ 104,330	$ 78,264	$ 82,724	$ 84,234	$ 85,022	$ 79,054	$ 110,366	$ 891,059
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 128,564	$ 128,564
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -
		1000-3999		TOTAL SALARIES & BENEFITS	$ 53,979	$ 97,272	$ 268,812	$ 274,150	$ 265,876	$ 313,604	$ 270,136	$ 282,951	$ 279,546	$ 295,572	$ 272,804	$ 438,498	$ 3,113,200
		OTHER EXPENDITURES															
7.1	A	4000-4999		Supplies	$ 735	$ 42,864	$ 25,164	$ 18,563	$ 31,385	$ 12,715	$ 26,097	$ 25,599	$ 6,283	$ 12,279	$ 8,999	$ 81,549	$ 292,233

7.2	A	5500-5599		Utilities	$ 3,742	$ 16,316	$ 13,084	$ 10,859	$ 2,710	$ 8,302	$ 12,388	$ 1,173	$ 15,138	$ 3,557	$ 8,259	$ 47,256	**$ 142,785**
7.3	A	5000-5999		Other Services (Excl. Utilities)	$ 21,958	$ 30,540	$ 23,759	$ 82,340	$ 48,502	$ 54,391	$ 35,636	$ 43,709	$ 62,089	$ 67,149	$ 9,086	$ 281,363	**$ 760,522**
7.4	A	6000-6999		Capital	$ -	$ 5,324	$ -	$ 2,953	$ 78,945	$ 59,185	$ 33,685	$ -	$ -	$ (46,604)	$ -	$ 12,789	**$ 146,278**
7.5	O	7200-7299		Pass Through Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
7.6	A	7000-7998		Transfers Out, Other Uses & Outgo	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
7.7	M	4000-7998		Other Expenditures (One-Time Funding)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		**$ -**
		4000-7998		**TOTAL OTHER EXPENDITURES**	**$ 26,436**	**$ 95,044**	**$ 62,007**	**$ 114,715**	**$ 161,542**	**$ 134,593**	**$ 107,806**	**$ 70,482**	**$ 83,511**	**$ 36,381**	**$ 26,344**	**$ 422,958**	**$ 1,341,818**
		1000-7998		**TOTAL EXPENDITURES**	**$ 80,414**	**$ 192,316**	**$ 330,819**	**$ 388,866**	**$ 427,418**	**$ 448,198**	**$ 377,942**	**$ 353,433**	**$ 363,057**	**$ 331,953**	**$ 299,148**	**$ 861,455**	**$ 4,455,018**

		ASSETS		Beginning Bal													Ending Balance
8.1	NP	9111-9199	Other Cash Equivalents	$ (16,848)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (16,848)
8.2	NP	9200-9299	Receivables	$ (727,741)	$ (145,713)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (873,454)
8.3	NP	9300-9319	Temporary Loans / Due From	$ (29,664)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (29,664)
8.4	NP	9320-9499	Other Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recomp.)	$ (145,713)	$ 145,713	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		9111-9499	TOTAL ASSETS (excluding cash 9110)	$ (919,965)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (919,965)

		LIABILITIES & DEFERRED INFLOWS		Beginning Bal													Ending Balance
9.1	NP	9500-9599	Payables	$ 319,965	$ (200,665)	$ 7,326	$ (3,400)	$ (9,484)	$ 78,674	$ (55,635)	$ 25,053	$ (40,804)	$ 1,482	$ (8,589)	$ 814	$ -	$ 114,737
9.2	NP	9650-9659	Unearned Revenue	$ 39,191	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 39,191
9.3	NP	9690-9699	Deferred Inflows of Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -
9.4	M	95XX	Deferrals (Excl. Adj. & PY Recomp.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 46,185	$ 46,185
		9500-9699	TOTAL CURRENT LIABILITIES	$ 359,156	$ (200,665)	$ 7,326	$ (3,400)	$ (9,484)	$ 78,674	$ (55,635)	$ 25,053	$ (40,804)	$ 1,482	$ (8,589)	$ 814	$ 46,185	$ 200,113

		OTHER ACTIVITY		Beginning Bal													Ending Balance
10.1	NP	9793	Audit Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10.2	NP	9795	Other Restatements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10.3	NP	7999	Expense Suspense		$ (4,596)	$ (29,671)	$ (14,117)	$ 21,777	$ (32,401)	$ 37,927	$ 22,070	$ (44,491)	$ (3,778)	$ (2,732)	$ (3,015)	$ -	$ (53,027)
10.4	NP	8999	Revenue Suspense		$ 196,170	$ 18,260	$ 232,830	$ (447,260)	$ 20,514	$ 2,723	$ (23,237)	$ 16,203	$ 1,538	$ 142,313	$ -	$ -	$ 160,054
10.5	NP	9910	Payroll Suspense		$ (23,414)	$ 5,411	$ 23,905	$ 1,533	$ (2,101)	$ (251)	$ (42)	$ 274	$ 310	$ 1,984	$ (3,631)	$ -	$ 3,978
10.6	NP	Multiple	Treasury Reconciling Items														$ -
		9111-9499	TOTAL OTHER ACTIVITY		$ 168,160	$ (6,000)	$ 242,618	$ (423,950)	$ (13,987)	$ 40,399	$ (1,209)	$ (28,014)	$ (1,930)	$ 141,565	$ (6,646)	$ -	$ 111,005

			ENDING BALANCE SUBTOTAL Prior to Borrowing	$ 2,092,660	$ 2,213,208	$ 2,464,115	$ 2,476,069	$ 2,251,888	$ 2,217,564	$ 2,233,460	$ 1,988,902	$ 1,812,979	$ 2,191,277	$ 2,070,793	$ 1,416,389	$ 824,854

		BORROWING ACTIVITY		Beginning Bal													Ending Balance
11.1	M	9640	TRAN / TTF Principal Amounts		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11.2	M	8660	TRAN / TTF Premium		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11.3	M	5800	TRAN / TTF Issuance Cost & Interest		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11.4	M	9135&9640	TRAN / TTF Repayment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11.5	M	9600-9619	Temporary Loans / Due To	$ 30,726	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (30,726)	$ -
11.6	M	9629-9649	Other Liabilities (Excluding TRANs)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			TOTAL BORROWING ACTIVITY	$ 30,726	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (30,726)	$ -

			TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	$ (530,084)													$ (530,084)

			ENDING CASH BALANCE	9110	$ 2,123,385	$ 2,243,934	$ 2,494,841	$ 2,506,795	$ 2,282,614	$ 2,248,289	$ 2,264,186	$ 2,019,627	$ 1,843,705	$ 2,222,003	$ 2,101,518	$ 1,385,663	$ 1,385,663

* One-Time Funding ELO Grant Resources 3216 and 3217 should be obligated by 9/30/2023. Resources 3218 and 3219 should be obligated by 9/30/2024.

Code Legend:

D = District
C = County

Projection Calculation

A = 3 Year Average
S = Schedule
M = Manual Entry
O = Other
NP = No Projection

SELPA Administrator

San Diego Unified
Poway Unified

ENDING CASH BALANCE BY FISCAL YEAR	Year Count	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
24-25 Ending Cash Balance	1	2,155,068	2,305,608	2,308,346	2,314,103	2,110,026	2,089,537	2,124,623	1,935,048	2,157,188	2,388,727	2,226,366	1,936,733
23-24 Ending Cash Balance	2	2,031,332	2,150,207	2,223,823	2,381,416	2,159,119	2,251,831	2,328,231	2,138,699	1,917,160	2,090,415	1,903,545	1,915,965
22-23 Ending Cash Balance	3	1,453,794	1,590,272	1,746,880	1,558,877	1,538,352	1,855,252	1,841,321	1,651,382	1,437,310	1,897,311	1,783,984	1,690,589
21-22 Ending Cash Balance	4	1,078,067	1,318,809	1,328,810	1,323,896	1,135,580	1,254,075	1,421,966	1,284,197	1,055,355	1,251,880	1,150,559	1,285,111
20-21 Ending Cash Balance	5	1,444,992	1,597,005	1,803,371	1,785,655	1,557,433	1,631,122	1,533,760	1,344,321	1,154,445	1,064,769	1,128,124	831,070
19-20 Ending Cash Balance	6	1,861,550	1,978,266	1,978,300	1,933,781	1,570,572	1,710,223	1,823,756	1,601,656	1,372,617	1,609,928	1,501,929	1,306,360
18-19 Ending Cash Balance	7	1,786,652	1,971,282	1,961,075	2,082,352	1,916,310	2,136,052	2,319,197	3,134,660	1,992,738	2,070,370	1,896,374	1,794,588
17-18 Ending Cash Balance	8	1,117,539	1,371,878	1,349,479	1,455,844	1,328,072	1,561,496	1,758,835	1,705,453	1,724,996	1,721,288	1,743,989	1,868,237
16-17 Ending Cash Balance	9	630,668	819,449	856,834	898,241	722,979	888,962	1,025,230	729,338	780,538	863,648	897,244	906,055
15-16 Ending Cash Balance	10	594,451	780,160	938,287	932,124	873,597	1,160,265	1,184,986	947,276	896,180	754,659	706,805	477,062

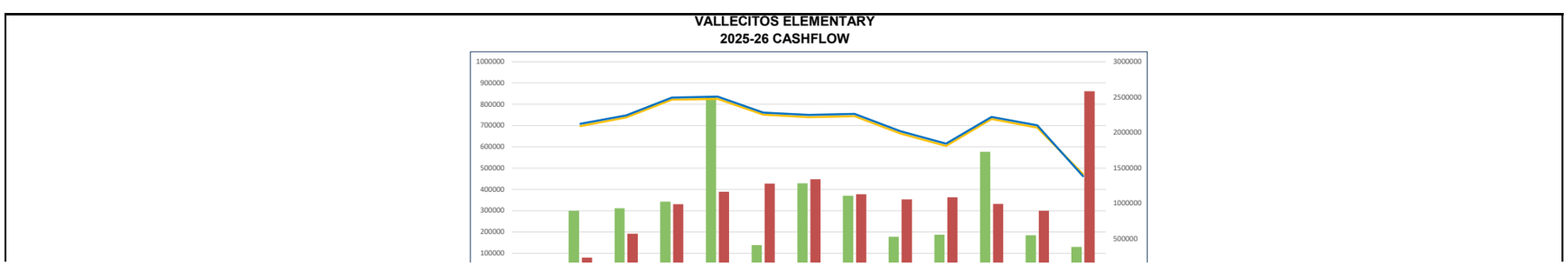
ENDING CASH BALANCE VERIFIED WITH COUNTY TREASURY	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
TREASURY ENDING CASH BALANCE:	$ 2,123,385.37	$ 2,243,933.77	$ 2,494,840.60	$ 2,506,795.09	$ 2,282,613.72	$ 2,248,289.44	$ 2,264,185.99	$ 2,019,627.31	$ 1,843,704.94	$ 2,222,002.97	$ 2,101,518.25	$ -
CASHFLOW ENDING BALANCE Obj. 9110:	$ 2,123,385.37	$ 2,243,933.77	$ 2,494,840.60	$ 2,506,795.09	$ 2,282,613.72	$ 2,248,289.44	$ 2,264,185.99	$ 2,019,627.31	$ 1,843,704.94	$ 2,222,002.97	$ 2,101,518.25	$ 1,385,662.97
DIFFERENCE:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IN BLANCE/NOT BALANCED (variance +/- .01):	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	No Data
NOTES:												

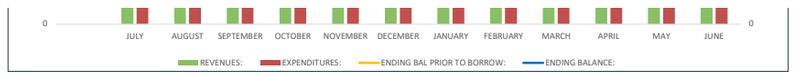
December Ending Cash Balance	Expenditures (excluding Payroll)	End Bal Prior to Property Taxes, PA and EPA	Property Taxes less: In-lieu PTX & Borrowing Activity	Balance After Net Property Taxes	Payroll Expenditures	Ending Balance Prior to PA and EPA	Principal Apportionment and EPA	EOM Ending Balance*
	$ (134,593)	$ 2,148,020	$ 343,372	$ 2,491,393	$ (313,604)	$ 2,177,788	$ 35,587	$ 2,213,375

*EOM Ending Balance does not include all projected revenues for December. This section is meant to analyze the district's ability to cover expenditures, considering the timing variance of Principal Apportionment and December payroll.

PAYMENT SCHEDULE FOR VARIOUS PROGRAMS														
Group	Line #	Principal Apport LCFF Type: B	July	August	September	October	November	December	January	February	March	April	May	June	Total
LCFF SOURCES	1.1,3.5, 4.1	Type 1 (A) Principal Apportionment - LCFF	5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%
	1.1,3.5, 4.2	Type 2 (B) Principal Apportionment - LCFF	15.00%	15.00%	15.00%	15.00%	0.00%	0.00%	6.00%	6.80%	6.80%	6.80%	6.80%	6.80%	100.00%
	1.2	Property Taxes *(Updated May 2025)*	0.5%	1.8%	0.6%	1.5%	7.9%	27.58%	13.92%	3.07%	2.57%	31.24%	4.92%	4.38%	100.00%
	1.3	EPA			25.0%			25.0%			25.0%			25.00%	100.00%
	1.4	RDA Residual Balance & CRD							50.0%					50.0%	100%
	1.6	Charter School In Lieu		6%	12%	8%	8%	8%	8%	8%	7%	7.0%	7.0%	7.0%	86.0%
	1.7	Special Education - Prop Tax Transfer							27.3%			24.8%		47.9%	100.0%
FEDERAL REVENUE	2.2	Federal Special Education													0%
	2.3	Assets - Pass Through					25%				25%			25%	75%
	2.4, 2.5, 2.6	Federal Cash Mgmt Title 1,2, & 3			25%			25%			25%			25%	100%
	2.9	One-Time Funding ESSER II (Federal Cash Mgmt)													
	2.11	One-Time Funding ESSER III (Federal Cash Mgmt)													
	2.12	One-Time Funding ELO Grant (Federal Cash Mgmt)													
OTHER STATE REVENUE	3.1	PA Sp. Ed. (SDUSD, Poway & Infant)	5%	5%	9%	9%	9%	9%	9%	9%	9%	9%	9%	12%	100%
	3.3	Mandate Block					100%								100%
	3.4	Lottery							25%			25%		25%	75%

cnt yrs	AVERAGE PERCENTAGE FOR YEARS 2022/23 TO 2024/25			Line	July %	August %	September %	October %	November %	December %	January %	February %	March %	April %	May %	June %	Sub-Total %
0	03700_1.7	Multiple	Other Revenue Sources	1.7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0	03700_2.1	8110	Impact Aid	2.1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0	03700_2.3	8285	Federal Pass Through	2.3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	03700_2.7	Multiple	Other Federal	2.7	0.00%	11.75%	0.00%	42.44%	0.00%	0.00%	20.58%	0.00%	0.26%	0.16%	3.16%	-3.87%	74.48%
3	03700_3.12	Multiple	Other State	3.12	0.00%	0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	100.00%
3	03700_4.2	Multiple	Other Local	4.2	0.07%	0.03%	0.02%	7.42%	0.06%	2.09%	3.20%	0.98%	1.75%	1.89%	32.00%	50.49%	100.00%
1	03700_5.1	8900-8998	Transfers In & Other Sources	5.1	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
3	03700_6.1	1000-1999	Certificated	6.1	1.41%	1.98%	9.07%	8.41%	8.97%	9.08%	9.26%	9.20%	9.30%	10.09%	9.48%	11.00%	97.25%
3	03700_6.2	2000-2999	Classified	6.2	5.32%	6.34%	6.99%	8.88%	8.10%	7.95%	7.91%	8.85%	8.14%	8.51%	9.50%	9.60%	96.09%
3	03700_6.3	3000-3999	Benefits	6.3	2.24%	1.89%	7.63%	7.84%	7.61%	8.52%	9.31%	8.75%	8.70%	8.93%	9.07%	7.98%	88.47%
3	03700_7.1	4000-4999	Supplies	7.1	4.40%	17.92%	7.90%	5.68%	4.19%	3.14%	3.90%	3.09%	3.08%	2.56%	3.47%	3.52%	62.85%
3	03700_7.2	5500-5599	Utilities	7.2	4.63%	12.53%	7.80%	8.96%	5.71%	5.08%	9.77%	2.15%	6.76%	6.25%	6.28%	5.83%	81.75%
3	03700_7.3	5000-5999	Other Services (Excl. Utilities)	7.3	3.47%	7.41%	2.06%	12.35%	4.61%	10.02%	8.21%	6.80%	6.82%	2.46%	12.82%	12.75%	89.78%
3	03700_7.4	6000-6999	Capital	7.4	0.00%	0.00%	0.00%	6.03%	0.00%	11.46%	0.00%	15.65%	0.35%	15.84%	28.13%	22.54%	100.00%
0	03700_7.5	7200-7299	Pass Through Revenues (June Only)	7.5	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	03700_7.6	7000-7998	Transfers Out, Other Uses & Outgo (Line 5.1 June	7.6	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	0.00%	0.00%	-0.08%	0.00%	0.00%	50.00%	50.00%





DESCRIPTION		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
REVENUES:		$ 299,572	$ 311,538	$ 342,508	$ 834,254	$ 138,550	$ 429,109	$ 369,994	$ 177,692	$ 187,583	$ 577,275	$ 184,495	$ 130,141
EXPENDITURES:		$ 80,414	$ 192,316	$ 330,819	$ 388,866	$ 427,418	$ 448,198	$ 377,942	$ 353,433	$ 363,057	$ 331,953	$ 299,148	$ 861,455
ENDING BAL PRIOR TO BORROW:		$ 2,092,660	$ 2,213,208	$ 2,464,115	$ 2,476,069	$ 2,251,888	$ 2,217,564	$ 2,233,460	$ 1,988,902	$ 1,812,979	$ 2,191,277	$ 2,070,793	$ 1,416,389
ENDING BALANCE:		$ 2,123,385	$ 2,243,934	$ 2,494,841	$ 2,506,795	$ 2,282,614	$ 2,248,289	$ 2,264,186	$ 2,019,627	$ 1,843,705	$ 2,222,003	$ 2,101,518	$ 1,385,663

Estimated Actuals 2025-26	July Accrual	August Accrual	Other Months	Fiscal Year 2025-26 Total	2025-26 NOTIFICATIONS
	ACCRUALS FY 2025-26				
					LCFF SOURCES
1,506,537	$ -			$ 1,506,537	
$ 1,249,776				$ 1,249,776	
41,243.00	$ -			$ 41,243	
$ -				$ -	
$ -	$ -			$ -	
$ 18,916	$ -			$ 18,916	
$ -	$ -			$ -	
$ 2,816,472	$ -	$ -	$ -	$ 2,816,472	
					FEDERAL REVENUE
$ -			$ -	$ -	
$ 46,423		$ -	$ (0)	$ 46,423	
$ -			$ -	$ -	
$ 61,163	$ -	$ -	$ -	$ 61,163	
$ 6,324	$ -	$ -	$ -	$ 6,324	
$ 20,394	$ -	$ -	$ -	$ 20,394	
$ 49,109			$ -	$ 49,109	
$ 512				$ 512	
$ 183,925	$ -	$ -	$ (0)	$ 183,925	
					OTHER STATE REVENUE
$ -	$ -	$ -	$ -	$ -	
$ -				$ -	
$ 7,242			$ -	$ 7,242	
$ 49,277	$ -		$ 0	$ 49,277	
				$ -	
$ 327,029				$ 327,029	
$ -				$ -	
$ -				$ -	
$ 32,617				$ 32,617	
$ -				$ -	
$ -				$ -	
$ 201,245			$ -	$ 201,245	
$ -				$ -	
$ 617,410	$ -	$ -	$ 0	$ 617,410	
					OTHER LOCAL REVENUE
$ -	$ -			$ -	
$ 364,905			$ -	$ 364,905	Actuals 0.00% More than Budget
$ 364,905	$ -	$ -	$ -	$ 364,905	
					OTHER FINANCING SOURCES
$ -	$ -			$ -	
$ -	$ -	$ -	$ -	$ -	
$ 3,982,712	$ -	$ -	$ 0	$ 3,982,712	
					SALARIES & BENEFITS
1,462,009.28	$ -			$ 1,462,010	Actuals 0.00% More than Budget
$ 631,567	$ -			$ 631,567	Actuals 0.00% More than Budget
$ 891,059.41	$ -			$ 891,059	Actuals 0.00% More than Budget
$ 128,564				$ 128,564	
$ -					
$ 3,113,200	$ -	$ -	$ -	$ 3,113,200	
					OTHER EXPENDITURES
$ 292,233	$ 0			$ 292,233	

$ 142,785	$ -			$ 142,785	Actuals 0.00% More than Budget
$ 760,522	$ 0			$ 760,522	
$ 146,278	$ 0			$ 146,278	
$ -	$ -			$ -	
$ -	$ -			$ -	
$ -					
$ 1,341,819	$ 1	$ -	$ -	$ 1,341,819	
$ 4,455,018	$ 1	$ -	$ -	$ 4,455,019	

2025-26 NOTIFICATIONS

	Deferrals / PY Revenues			
	July SY	August SY	Other Months SY	Totals
				100.00%
				100.00%
				100.00%
				100.00%
				100.00%
	14%			100.00%
				100.00%
			100%	100.00%
			25%	100.00%
				100.00%
				100.00%
				100.00%
			25%	100.00%

	Total Accrual %	Total %
	0.00%	0%
	0.00%	0%
	0.00%	0%
	25.52%	100%
	0.00%	100%
	0.00%	100%
	0.00%	100%
	2.75%	100%
	3.91%	100%
	11.53%	100%
	37.15%	100%
	18.25%	100%
	10.22%	100%
	0.00%	100%
	0.00%	0%
	50.00%	100%

VALLECITOS ELEMENTARY

2026-27 CASHFLOW

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
6/15/2026	MAY 2025-26	68437	03700	L. Wigg

District's authorizing signature

					JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th
				BEGINNING BALANCE:	$ 1,385,663	$ 1,514,544	$ 1,654,089	$ 1,680,347	$ 1,790,559	$ 1,607,040	$ 1,709,426	$ 1,681,867	$ 1,518,762	$ 1,386,839	$ 1,607,426	$ 1,528,656	
		LCFF SOURCES															
1.1	S	8011		LCFF	$ 222,709	$ 222,709	$ 222,709	$ 222,709	$ -	$ -	$ 89,084	$ 100,961	$ 100,961	$ 100,961	$ 100,961	$ 100,961	$ 1,484,727
1.2	S	8021-8046		Property Taxes	$ 6,226	$ 22,277	$ 7,464	$ 18,918	$ 99,106	$ 344,629	$ 173,976	$ 38,407	$ 32,090	$ 390,456	$ 61,429	$ 54,797	$ 1,249,776
1.3	S	8012		EPA	$ -	$ -	$ 8,873	$ -	$ -	$ 8,873	$ -	$ -	$ 8,873	$ -	$ -	$ 8,873	$ 35,490
1.4	S	8047		RDA Residual Balance & CRD	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1.5	S	8096		Charter In Lieu Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1.6	S	8097		Special Education - Prop Tax Transfer	$ -	$ -	$ -	$ -	$ 4,729	$ -	$ -	$ -	$ 4,729	$ -	$ -	$ 9,458	$ 18,916
1.7	A	Multiple		Other Revenue Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		8000-8099		TOTAL LCFF SOURCES	$ 228,935	$ 244,986	$ 239,046	$ 241,627	$ 103,835	$ 353,501	$ 263,060	$ 139,369	$ 146,653	$ 491,418	$ 162,391	$ 174,089	$ 2,788,909
		FEDERAL REVENUE															
2.1	A	8110		Impact Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2.2	S	8181&8182		Special Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,669	$ 42,669
2.3	S/A	8285	9010 roll-up	Federal Pass Through	$ -	$ -	$ -	$ -	$ 968	$ -	$ -	$ -	$ 968	$ -	$ -	$ 1,936	$ 3,873
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	$ -	$ -	$ 12,909	$ -	$ -	$ 12,909	$ -	$ -	$ 12,909	$ -	$ -	$ 12,909	$ 51,634
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	$ -	$ -	$ 1,579	$ -	$ -	$ 1,579	$ -	$ -	$ 1,579	$ -	$ -	$ 1,579	$ 6,314
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	$ -	$ -	$ 2,612	$ -	$ -	$ 2,612	$ -	$ -	$ 2,612	$ -	$ -	$ 2,612	$ 10,449
2.7	A	Multiple		Other Federal	$ -	$ 3,497	$ -	$ 12,630	$ -	$ -	$ 6,125	$ -	$ 77	$ 48	$ 940	$ 6,443	$ 29,760
2.8	M	8220&8290	Multiple	Other Federal (One-Time Funding)	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	$ 512	$ 512
		8100-8299		TOTAL FEDERAL REVENUE	$ -	$ 3,497	$ 17,099	$ 12,630	$ 968	$ 17,099	$ 6,125	$ -	$ 18,145	$ 48	$ 940	$ 68,659	$ 145,210
		OTHER STATE REVENUE															
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SELPA Administrator & Infant)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3.2	M	8311-8319		PA Recomputations CY & PY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3.3	S	8550		Mandate Block	$ -	$ -	$ -	$ -	$ 7,300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,300
3.4	S	8560		Lottery	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,319	$ -	$ -	$ 12,319	$ -	$ 24,638	$ 49,277
3.5	S	8590	0000	PA Home to School Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3.6	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	$ 44,853	$ 44,853	$ 44,853	$ 44,853	$ -	$ -	$ 17,941	$ 20,333	$ 20,333	$ 20,333	$ 20,333	$ 20,333	$ 299,020
3.7	S	8590	6546	PA Mental Health-Related Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3.8	S	8590	6547	PA SpEd Early Intervention Preschool Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3.9	S	8590	6770	PA Arts and Music in Schools (AMS) - (Prop 28)	$ 4,893	$ 4,893	$ 4,893	$ 4,893	$ -	$ -	$ 1,957	$ 2,218	$ 2,218	$ 2,218	$ 2,218	$ 2,218	$ 32,617
3.10	S	8590	7399	PA LCFF Equity Multiplier	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3.11	O	8590	7690	STRS On-Behalf - Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3.12	A	Multiple		Other State	$ -	$ -	$ -	$ 126,704	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,235	$ 168,938
3.13	M	8520&8590	Multiple	Other State (One-Time Funding)													$ -
		8300-8599		TOTAL OTHER STATE REVENUE	$ 49,746	$ 49,746	$ 49,746	$ 176,449	$ 7,300	$ -	$ 32,217	$ 22,551	$ 22,551	$ 34,871	$ 22,551	$ 89,424	$ 557,152
		OTHER LOCAL REVENUE															
4.1	S	8792	SPED	PA Special Education - Pass Through	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4.2	A	Multiple		Other Local	$ 252	$ 108	$ 72	$ 26,671	$ 216	$ 7,512	$ 11,502	$ 3,523	$ 6,290	$ 6,794	$ 115,023	$ 181,484	$ 359,446
		8600-8799		TOTAL OTHER LOCAL REVENUE	$ 252	$ 108	$ 72	$ 26,671	$ 216	$ 7,512	$ 11,502	$ 3,523	$ 6,290	$ 6,794	$ 115,023	$ 181,484	$ 359,446
		OTHER FINANCING SOURCES															
5.1	A	8900-8998		Transfers In & Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		8900-8998		TOTAL OTHER FINANCING SOURCES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		8000-8998		TOTAL REVENUE	$ 278,933	$ 298,336	$ 305,962	$ 457,377	$ 112,319	$ 378,113	$ 312,904	$ 165,442	$ 193,640	$ 533,129	$ 300,905	$ 513,656	$ 3,850,717
		SALARIES & BENEFITS															
6.1	A	1000-1999		Certificated	$ 20,735	$ 29,117	$ 133,379	$ 123,673	$ 131,908	$ 133,526	$ 136,173	$ 135,291	$ 136,761	$ 148,378	$ 139,408	$ 202,200	$ 1,470,549
6.2	A	2000-2999		Classified	$ 30,213	$ 36,006	$ 39,698	$ 50,431	$ 46,002	$ 45,150	$ 44,923	$ 50,261	$ 46,229	$ 48,330	$ 53,953	$ 76,726	$ 567,922
6.3	A	3000-3999		Benefits	$ 24,131	$ 20,361	$ 82,198	$ 84,460	$ 81,982	$ 91,785	$ 100,296	$ 94,263	$ 93,725	$ 96,202	$ 97,711	$ 210,180	$ 1,077,294
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)													$ -
		1000-3999		TOTAL SALARIES & BENEFITS	$ 75,080	$ 85,484	$ 255,274	$ 258,565	$ 259,892	$ 270,461	$ 281,392	$ 279,815	$ 276,714	$ 292,911	$ 291,071	$ 489,106	$ 3,115,764
		OTHER EXPENDITURES															
7.1	A	4000-4999		Supplies	$ 6,108	$ 24,877	$ 10,967	$ 7,885	$ 5,817	$ 4,359	$ 5,414	$ 4,290	$ 4,276	$ 3,554	$ 4,817	$ 56,460	$ 138,824

7.2	A	5500-5599		Utilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7.3	A	5000-5999		Other Services (Excl. Utilities)	$ 22,679	$ 48,429	$ 13,463	$ 80,715	$ 30,129	$ 65,487	$ 53,657	$ 44,442	$ 44,573	$ 16,078	$ 83,787	$ 150,123	$	**653,561**
7.4	A	6000-6999		Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7.5	O	7200-7299		Pass Through Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7.6	A	7000-7998		Transfers Out, Other Uses & Outgo	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7.7	M	4000-7998		Other Expenditures (One-Time Funding)													$	-
		4000-7998		**TOTAL OTHER EXPENDITURES**	**$ 28,787**	**$ 73,306**	**$ 24,430**	**$ 88,600**	**$ 35,946**	**$ 69,846**	**$ 59,072**	**$ 48,732**	**$ 48,849**	**$ 19,631**	**$ 88,604**	**$ 206,583**	**$**	**792,386**
		1000-7998		**TOTAL EXPENDITURES**	**$ 103,866**	**$ 158,790**	**$ 279,705**	**$ 347,165**	**$ 295,838**	**$ 340,307**	**$ 340,463**	**$ 328,547**	**$ 325,563**	**$ 312,542**	**$ 379,675**	**$ 695,689**	**$**	**3,908,150**

				Beginning Bal												Ending Balance
ASSETS																
8.1	NP	9111-9199	Other Cash Equivalents	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8.2	NP	9200-9299	Receivables	$ 0	$ -	$ -	$ -	$ -	$ -	$ 64,580	$ -	$ -	$ -	$ -	$ -	$ 64,580
8.3	NP	9300-9319	Temporary Loans / Due From	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8.4	NP	9320-9499	Other Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recomp.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		9111-9499	TOTAL ASSETS (excluding cash 9110)	$ 0	$ -	$ -	$ -	$ -	$ -	$ 64,580	$ -	$ -	$ -	$ -	$ -	$ 64,580
LIABILITIES & DEFERRED INFLOWS				*Beginning Bal*												*Ending Balance*
9.1	NP	9500-9599	Payables	$ 1	$ (1)	$ (0)	$ (0)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9.2	NP	9650-9659	Unearned Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9.4	M	95XX	Deferrals (Excl. Adj. & PY Recomp.)	$ 46,185	$ (46,185)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		9500-9699	TOTAL CURRENT LIABILITIES	$ 46,186	$ (46,186)	$ (0)	$ (0)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
OTHER ACTIVITY				*Beginning Bal*												*Ending Balance*
10.1	NP	9793	Audit Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10.2	NP	9795	Other Restatements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10.3	NP	7999	Expense Suspense		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10.4	NP	8999	Revenue Suspense		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10.5	NP	9910	Payroll Suspense		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10.6	NP	Multiple	Treasury Reconciling Items													$ -
		9111-9499	TOTAL OTHER ACTIVITY		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			ENDING BALANCE SUBTOTAL Prior to Borrowing		**$ 1,514,544**	**$ 1,654,089**	**$ 1,680,347**	**$ 1,790,559**	**$ 1,607,040**	**$ 1,709,426**	**$ 1,681,867**	**$ 1,518,762**	**$ 1,386,839**	**$ 1,607,426**	**$ 1,528,656**	**$ 1,346,623**	**$ 1,392,809**
BORROWING ACTIVITY				*Beginning Bal*												*Ending Balance*
11.1	M	9640	TRAN / TTF Principal Amounts		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11.2	M	8660	TRAN / TTF Premium		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11.3	M	5800	TRAN / TTF Issuance Cost & Interest		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11.4	M	9135&9640	TRAN / TTF Repayment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11.5	M	9600-9619	Temporary Loans / Due To	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11.6	M	9629-9649	Other Liabilities (Excluding TRANs)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			TOTAL BORROWING ACTIVITY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	**$ 46,186**												**$ 46,186**
			ENDING CASH BALANCE	**9110**	**$ 1,514,544**	**$ 1,654,089**	**$ 1,680,347**	**$ 1,790,559**	**$ 1,607,040**	**$ 1,709,426**	**$ 1,681,867**	**$ 1,518,762**	**$ 1,386,839**	**$ 1,607,426**	**$ 1,528,656**	**$ 1,346,623**	**$ 1,346,623**

Code Legend:

D = District
C = County

Projection Calculation

A = 3 Year Average
S = Schedule
M = Manual Entry
O = Other
NP = No Projection

SELPA Administrator

San Diego Unified
Poway Unified

ENDING CASH BALANCE BY FISCAL YEAR	Year Count	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
Projected 25-26 Ending Cash Balance	1	2,123,385	2,243,934	2,494,841	2,506,795	2,282,614	2,248,289	2,264,186	2,019,627	1,843,705	2,222,003	2,101,518	1,385,663
24-25 Ending Cash Balance	2	2,155,068	2,305,608	2,308,346	2,314,103	2,110,026	2,089,537	2,124,623	1,935,048	2,157,188	2,388,727	2,226,366	1,936,733
23-24 Ending Cash Balance	2	2,031,332	2,150,207	2,223,823	2,381,416	2,159,119	2,251,831	2,328,231	2,138,699	1,917,160	2,090,415	1,903,545	1,915,965
22-23 Ending Cash Balance	3	1,453,794	1,590,272	1,746,880	1,558,877	1,538,352	1,855,252	1,841,321	1,651,382	1,437,310	1,897,311	1,783,984	1,690,589
21-22 Ending Cash Balance	4	1,078,067	1,318,809	1,328,810	1,323,896	1,135,580	1,254,075	1,421,966	1,284,197	1,055,355	1,251,880	1,150,559	1,285,111
20-21 Ending Cash Balance	5	1,444,992	1,597,005	1,803,371	1,785,655	1,557,433	1,631,122	1,533,760	1,344,321	1,154,445	1,064,769	1,128,124	831,070
19-20 Ending Cash Balance	6	1,861,550	1,978,266	1,978,300	1,933,781	1,570,572	1,710,223	1,823,756	1,601,656	1,372,617	1,609,928	1,501,929	1,306,360
18-19 Ending Cash Balance	7	1,786,652	1,971,282	1,961,075	2,082,352	1,916,310	2,136,052	2,319,197	3,134,660	1,992,738	2,070,370	1,896,374	1,794,588
17-18 Ending Cash Balance	8	1,117,539	1,371,878	1,349,479	1,455,844	1,328,072	1,561,496	1,758,835	1,705,453	1,724,996	1,721,288	1,743,989	1,868,237
16-17 Ending Cash Balance	9	630,668	819,449	856,834	898,241	722,979	888,962	1,025,230	729,338	780,538	863,648	897,244	906,055

ENDING CASH BALANCE VERIFIED WITH COUNTY TREASURY	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
TREASURY ENDING CASH BALANCE:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CASHFLOW ENDING BALANCE Obj. 9110:	$ 1,514,543.62	$ 1,654,089.38	$ 1,680,346.95	$ 1,790,559.13	$ 1,607,040.20	$ 1,709,425.66	$ 1,681,866.53	$ 1,518,762.29	$ 1,386,838.85	$ 1,607,425.87	$ 1,528,656.26	$ 1,346,623.12
DIFFERENCE:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IN BLANCE/NOT BALANCED (variance +/- .01):	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data
NOTES:												

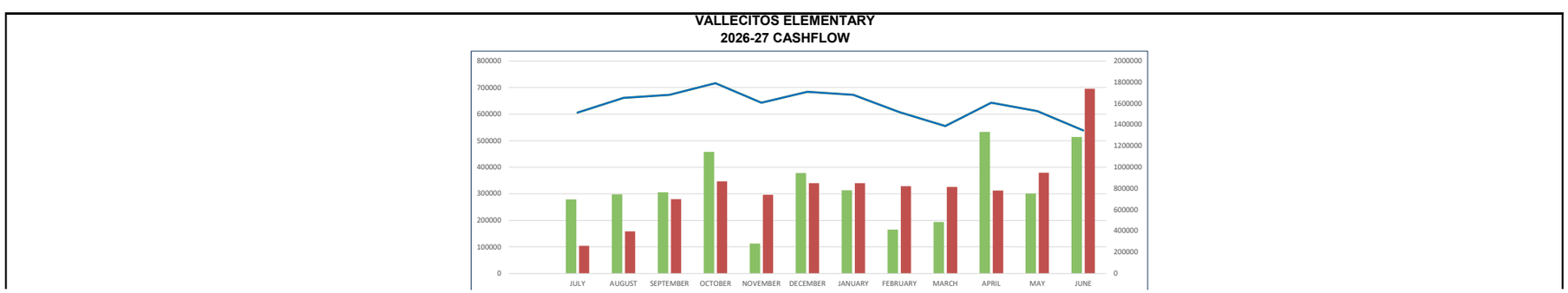
December Ending Cash Balance	Expenditures (excluding Payroll)	End Bal Prior to Property Taxes, PA and EPA	Property Taxes less: In-lieu PTX & Borrowing Activity	Balance After Net Property Taxes	Payroll Expenditures	Ending Balance Prior to PA and EPA	Principal Apportionment and EPA	EOM Ending Balance*
	$ (69,846)	$ 1,537,194	$ 344,629	$ 1,881,823	$ (270,461)	$ 1,611,362	$ 8,873	$ 1,620,234

*EOM Ending Balance does not include all projected revenues for December. This section is meant to analyze the district's ability to cover expenditures, considering the timing variance of Principal Apportionment and December payroll.

PAYMENT SCHEDULE FOR VARIOUS PROGRAMS

Group	Line #	Principal Apport LCFF Type: B	July	August	September	October	November	December	January	February	March	April	May	June	Total
LCFF SOURCES	1.1,3.5, 4.1	Type 1 (A) Principal Apportionment - LCFF	5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%
	1.1,3.5, 4.2	Type 2 (B) Principal Apportionment - LCFF	15.00%	15.00%	15.00%	15.00%	0.00%	0.00%	6.00%	6.80%	6.80%	6.80%	6.80%	6.80%	100.00%
	1.2	Property Taxes *(Updated May 2025)*	0.5%	1.8%	0.6%	1.5%	7.9%	27.58%	13.92%	3.07%	2.57%	31.24%	4.92%	4.38%	100.00%
	1.3	EPA			25.0%			25.0%			25.0%			25.00%	100.00%
	1.4	RDA Residual Balance & CRD							50.0%					50.0%	100%
	1.6	Charter School In Lieu		6%	12%	8%	8%	8%	8%	8%	7%	7.0%	7.0%	7.0%	86.0%
	1.7	Special Education - Prop Tax Transfer							27.3%			24.8%		47.9%	100.0%
FEDERAL REVENUE	2.2	Federal Special Education													0%
	2.3	Assets - Pass Through					25%				25%			25%	75%
	2.4, 2.5, 2.6	Federal Cash Mgmt Title 1,2, & 3			25%			25%			25%			25%	100%
	2.9	One-Time Funding ESSER II (Federal Cash Mgmt)													
	2.11	One-Time Funding ESSER III (Federal Cash Mgmt)													
	2.12	One-Time Funding ELO Grant (Federal Cash Mgmt)													
OTHER STATE REVENUE	3.1	PA Sp. Ed. (SDUSD, Poway & Infant)	5%	5%	9%	9%	9%	9%	9%	9%	9%	9%	9%	12%	100%
	3.3	Mandate Block					100%								100%
	3.4	Lottery							25%			25%		25%	75%

cnt yrs	AVERAGE PERCENTAGE FOR YEARS 2022/23 TO 2024/25			Line	July %	August %	September %	October %	November %	December %	January %	February %	March %	April %	May %	June %	Sub-Total %
0	03700_1.7	Multiple	Other Revenue Sources	1.7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0	03700_2.1	8110	Impact Aid	2.1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0	03700_2.3	8285	Federal Pass Through	2.3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	03700_2.7	Multiple	Other Federal	2.7	0.00%	11.75%	0.00%	42.44%	0.00%	0.00%	20.58%	0.00%	0.26%	0.16%	3.16%	-3.87%	74.48%
3	03700_3.12	Multiple	Other State	3.12	0.00%	0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	100.00%
3	03700_4.2	Multiple	Other Local	4.2	0.07%	0.03%	0.02%	7.42%	0.06%	2.09%	3.20%	0.98%	1.75%	1.89%	32.00%	50.49%	100.00%
1	03700_5.1	8900-8998	Transfers In & Other Sources	5.1	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
3	03700_6.1	1000-1999	Certificated	6.1	1.41%	1.98%	9.07%	8.41%	8.97%	9.08%	9.26%	9.20%	9.30%	10.09%	9.48%	11.00%	97.25%
3	03700_6.2	2000-2999	Classified	6.2	5.32%	6.34%	6.99%	8.88%	8.10%	7.95%	7.91%	8.85%	8.14%	8.51%	9.50%	9.60%	96.09%
3	03700_6.3	3000-3999	Benefits	6.3	2.24%	1.89%	7.63%	7.84%	7.61%	8.52%	9.31%	8.75%	8.70%	8.93%	9.07%	7.98%	88.47%
3	03700_7.1	4000-4999	Supplies	7.1	4.40%	17.92%	7.90%	5.68%	4.19%	3.14%	3.90%	3.09%	3.08%	2.56%	3.47%	3.52%	62.85%
3	03700_7.2	5500-5599	Utilities	7.2	4.63%	12.53%	7.80%	8.96%	5.71%	5.08%	9.77%	2.15%	6.76%	6.25%	6.28%	5.83%	81.75%
3	03700_7.3	5000-5999	Other Services (Excl. Utilities)	7.3	3.47%	7.41%	2.06%	12.35%	4.61%	10.02%	8.21%	6.80%	6.82%	2.46%	12.82%	12.75%	89.78%
3	03700_7.4	6000-6999	Capital	7.4	0.00%	0.00%	0.00%	6.03%	0.00%	11.46%	0.00%	15.65%	0.35%	15.84%	28.13%	22.54%	100.00%
0	03700_7.5	7200-7299	Pass Through Revenues (June Only)	7.5	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	03700_7.6	7000-7998	Transfers Out, Other Uses & Outgo (Line 5.1 June	7.6	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	0.00%	0.00%	-0.08%	0.00%	0.00%	50.00%	50.00%





DESCRIPTION		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
REVENUES:		$ 278,933	$ 298,336	$ 305,962	$ 457,377	$ 112,319	$ 378,113	$ 312,904	$ 165,442	$ 193,640	$ 533,129	$ 300,905	$ 513,656
EXPENDITURES:		$ 103,866	$ 158,790	$ 279,705	$ 347,165	$ 295,838	$ 340,307	$ 340,463	$ 328,547	$ 325,563	$ 312,542	$ 379,675	$ 695,689
ENDING BAL PRIOR TO BORROW:		$ 1,514,544	$ 1,654,089	$ 1,680,347	$ 1,790,559	$ 1,607,040	$ 1,709,426	$ 1,681,867	$ 1,518,762	$ 1,386,839	$ 1,607,426	$ 1,528,656	$ 1,346,623
ENDING BALANCE:		$ 1,514,544	$ 1,654,089	$ 1,680,347	$ 1,790,559	$ 1,607,040	$ 1,709,426	$ 1,681,867	$ 1,518,762	$ 1,386,839	$ 1,607,426	$ 1,528,656	$ 1,346,623

2026-27 Adopted Budget	July Accrual	August Accrual	Other Months	Fiscal Year 2026-27 Total	2026-27 NOTIFICATIONS	MYP - CALCULATION 2025-26 SECOND INTERIM PROJECTED GF	2025-26 % of CY Budget	KEY	2025-26 SECOND INTERIM MYP SY1	Allocated Final 2026-27 PROJECTION
	ACCRUALS FY 2026-27					*EXTERNAL LINK*	*EXTERNAL LINK*		*MYP Tab*	*Formula*
					LCFF SOURCES					
$ 1,484,727	$ -			$ 1,484,727		$ 1,504,763	53.50%			$ 1,469,987.91
$ 1,249,776				$ 1,249,776		$ 1,203,175	42.78%			$ 1,175,369.61
$ 35,490	$ -			$ 35,490		$ 87,844	3.12%			$ 85,813.92
$ -				$ -		$ -	0.00%			$ -
$ -	$ -			$ -		$ -	0.00%			$ -
$ 18,916	$ -			$ 18,916		$ 16,895	0.60%			$ 16,504.56
$ -	$ -			$ -		$ -	0.00%			$ -
$ 2,788,909	$ -	$ -	$ -	$ 2,788,909		$ 2,812,677	100.00%	03700_8000-8099	$ 2,747,676	$ 2,747,676.00
					FEDERAL REVENUE					
$ -			$ -	$ -		$ -	0.00%			$ -
$ 42,669		$ -	$ -	$ 42,669		$ 40,620	22.39%			$ 30,597.35
$ 3,873			$ 1	$ 3,873		$ -	0.00%			$ -
$ 51,634	$ -	$ -	$ -	$ 51,634		$ 63,699	35.12%			$ 47,981.80
$ 6,314	$ -	$ -	$ -	$ 6,314		$ 7,302	4.03%			$ 5,500.29
$ 10,449	$ -	$ -	$ -	$ 10,449		$ 20,650	11.38%			$ 15,554.78
$ 29,760			$ 0	$ 29,760		$ 49,109	27.08%			$ 36,991.76
$ 512				$ 512		$ -	0.00%			$ -
$ 145,211	$ -	$ -	$ 1	$ 145,211		$ 181,380	100.00%	03700_8100-8299	$ 136,626	$ 136,626.00
					OTHER STATE REVENUE					
$ -	$ -	$ -	$ -	$ -		$ -	0.00%			$ -
$ -				$ -		$ -	0.00%			$ -
$ 7,300			$ -	$ 7,300		$ 7,242	1.20%			$ 6,633.53
$ 49,277	$ -		$ 1	$ 49,277		$ 49,277	8.13%			$ 45,136.76
$ -				$ -		$ -	0.00%			$ -
$ 299,020				$ 299,020		$ 327,029	53.98%			$ 299,552.09
$ -				$ -		$ 15,724	2.60%			$ 14,402.87
$ -				$ -		$ 21,557	3.56%			$ 19,745.79
$ 32,617				$ 32,617		$ 37,912	6.26%			$ 34,726.64
$ -				$ -		$ -	0.00%			$ -
$ -				$ -		$ 128,564	21.22%			$ 117,762.08
$ 168,938			$ -	$ 168,938		$ 1,470	0.24%			$ 1,346.49
$ -				$ -		$ 17,100	2.82%			$ 15,663.26
$ 557,152	$ -	$ -	$ 1	$ 557,152		$ 605,875	100.00%	03700_8300-8599	$ 554,970	$ 554,969.50
					OTHER LOCAL REVENUE					
$ -	$ -			$ -		$ 143,518	38.61%			$ 131,624.54
$ 359,446			$ 0	$ 359,446		$ 228,193	61.39%			$ 209,282.46
$ 359,446	$ -	$ -	$ 0	$ 359,446		$ 371,711	100.00%	03700_8600-8799	$ 340,907	$ 340,907.00
					OTHER FINANCING SOURCES					
$ -	$ -			$ -		$ -	0.00%			$ -
$ -	$ -	$ -	$ -	$ -		$ -	0.00%	03700_8900-8998	$ -	$ -
$ 3,850,718	$ -	$ -	$ 1	$ 3,850,718		$ 3,971,643			$ 3,780,179	$ 3,780,178.50
					SALARIES & BENEFITS					
$ 1,470,549	$ 0			$ 1,470,549		$ 1,501,820		03700_1000-1999	$ 48,131	$ 1,549,951.00
$ 567,922	$ 0			$ 567,922		$ 662,359		03700_2000-2999	$ 18,226	$ 680,584.50
$ 1,077,294	$ 0			$ 1,077,294		$ 941,462		03700_3000-3999	$ 1,098,374	$ 980,611.92
$ -				$ -		$ 128,564				$ 117,762.08
$ -						$ -				
$ 3,115,765	$ 1	$ -	$ -	$ 3,115,765		$ 3,234,205	0.00%		$ 3,328,910	$ 3,328,909.50
					OTHER EXPENDITURES					
$ 138,824	$ -			$ 138,824	Actuals 0.00% More than Budget	$ 329,901		03700_4000-4999	$ 222,516	$ 222,516.00

$ -	$ -			$ -		$ 142,785	14.52%	03700_5000-5999		$ 142,905.20
$ 653,561	$ -			$ 653,561	Actuals 0.00% More than Budget	$ 840,666	85.48%	03700_5000-5999	$ 984,279	$ 841,373.80
$ -	$ -			$ -		$ 234,718		03700_6000-6999	$ -	$ -
$ -	$ -			$ -		$ -				$ -
$ -	$ -			$ -		$ -		03700_7000-7998	$ -	$ -
$ -						$ -				
$ 792,385	$ -	$ -	$ -	$ 792,386		$ 1,548,071	100.00%		$ 1,206,795	$ 1,206,795.00
$ 3,908,150	$ 1	$ -	$ -	$ 3,908,151		$ 4,782,276			$ 4,535,705	$ 4,535,704.50

2026-27 NOTIFICATIONS

	Deferrals / PY Revenues			
	July SY	August SY	Other Months SY	Totals
				100.00%
				100.00%
				100.00%
				100.00%
				100.00%
	14%			100.00%
				100.00%
			100%	100.00%
			25%	100.00%
				100.00%
				100.00%
				100.00%
			25%	100.00%

	Total Accrual %	Total %
	0.00%	0%
	0.00%	0%
	0.00%	0%
	25.52%	100%
	0.00%	100%
	0.00%	100%
	0.00%	100%
	2.75%	100%
	3.91%	100%
	11.53%	100%
	37.15%	100%
	18.25%	100%
	10.22%	100%
	0.00%	100%
	0.00%	0%
	50.00%	100%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	2,797,556.00	18,916.00	2,816,472.00	2,769,993.00	18,916.00	2,788,909.00	-1.0%
2) Federal Revenue		8100-8299	0.00	183,924.82	183,924.82	0.00	145,211.00	145,211.00	-21.0%
3) Other State Revenue		8300-8599	46,718.00	570,692.00	617,410.00	46,776.00	510,376.00	557,152.00	-9.8%
4) Other Local Revenue		8600-8799	67,779.00	297,126.00	364,905.00	67,820.00	291,626.00	359,446.00	-1.5%
5) TOTAL, REVENUES			2,912,053.00	1,070,658.82	3,982,711.82	2,884,589.00	966,129.00	3,850,718.00	-3.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,063,836.34	398,172.94	1,462,009.28	1,113,076.00	357,473.00	1,470,549.00	0.6%
2) Classified Salaries		2000-2999	467,684.99	163,882.00	631,566.99	430,682.00	137,240.16	567,922.16	-10.1%
3) Employee Benefits		3000-3999	646,587.47	373,035.94	1,019,623.41	708,953.00	368,341.00	1,077,294.00	5.7%
4) Books and Supplies		4000-4999	102,201.38	190,031.90	292,233.28	81,327.00	138,824.00	220,151.00	-24.7%
5) Services and Other Operating Expenditures		5000-5999	321,348.00	581,959.26	903,307.26	313,979.00	653,561.14	967,540.14	7.1%
6) Capital Outlay		6000-6999	36,778.00	109,500.23	146,278.23	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(31,882.00)	31,882.00	0.00	(20,660.00)	20,660.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,606,554.18	1,848,464.27	4,455,018.45	2,627,357.00	1,676,099.30	4,303,456.30	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			305,498.82	(777,805.45)	(472,306.63)	257,232.00	(709,970.30)	(452,738.30)	-4.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(423,653.06)	423,653.06	0.00	(490,024.30)	490,024.30	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(423,653.06)	423,653.06	0.00	(490,024.30)	490,024.30	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(118,154.24)	(354,152.39)	(472,306.63)	(232,792.30)	(219,946.00)	(452,738.30)	-4.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,268,638.09	1,198,178.17	2,466,816.26	1,156,322.85	838,186.78	1,994,509.63	-19.1%
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)			1,268,638.09	1,198,178.17	2,466,816.26	1,156,322.85	838,186.78	1,994,509.63	-19.1%
d) Other Restatements		9795	5,839.00	(5,839.00)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,274,477.09	1,192,339.17	2,466,816.26	1,156,322.85	838,186.78	1,994,509.63	-19.1%
2) Ending Balance, June 30 (E + F1e)			1,156,322.85	838,186.78	1,994,509.63	923,530.55	618,240.78	1,541,771.33	-22.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	849,871.08	849,871.08	0.00	629,930.08	629,930.08	-25.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,156,322.85	(11,684.30)	1,144,638.55	923,530.55	(11,689.30)	911,841.25	-20.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,506,537.00	0.00	1,506,537.00	1,484,727.00	0.00	1,484,727.00	-1.4%
Education Protection Account State Aid - Current Year		8012	41,243.00	0.00	41,243.00	35,490.00	0.00	35,490.00	-13.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	4,945.00	0.00	4,945.00	4,945.00	0.00	4,945.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,184,909.00	0.00	1,184,909.00	1,184,909.00	0.00	1,184,909.00	0.0%
Unsecured Roll Taxes		8042	38,699.00	0.00	38,699.00	38,699.00	0.00	38,699.00	0.0%
Prior Years' Taxes		8043	(785.00)	0.00	(785.00)	(785.00)	0.00	(785.00)	0.0%
Supplemental Taxes		8044	26,762.00	0.00	26,762.00	26,762.00	0.00	26,762.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,754.00)	0.00	(4,754.00)	(4,754.00)	0.00	(4,754.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,797,556.00	0.00	2,797,556.00	2,769,993.00	0.00	2,769,993.00	-1.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	18,916.00	18,916.00	0.00	18,916.00	18,916.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,797,556.00	18,916.00	2,816,472.00	2,769,993.00	18,916.00	2,788,909.00	-1.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	42,669.00	42,669.00	0.00	42,669.00	42,669.00	0.0%
Special Education Discretionary Grants		8182	0.00	3,754.00	3,754.00	0.00	3,873.00	3,873.00	3.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		61,162.56	61,162.56		51,634.00	51,634.00	-15.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		6,324.26	6,324.26		6,314.00	6,314.00	-0.2%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Immigrant Student Program	4201	8290		512.00	512.00		512.00	512.00	0.0%
Title III, English Learner Program	4203	8290		20,394.00	20,394.00		10,449.00	10,449.00	-48.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		49,109.00	49,109.00		29,760.00	29,760.00	-39.4%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	183,924.82	183,924.82	0.00	145,211.00	145,211.00	-21.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,242.00	0.00	7,242.00	7,300.00	0.00	7,300.00	0.8%
Lottery - Unrestricted and Instructional Materials		8560	34,476.00	14,801.00	49,277.00	34,476.00	14,801.00	49,277.00	0.0%
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		327,029.00	327,029.00		299,020.00	299,020.00	-8.6%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		32,617.00	32,617.00		32,617.00	32,617.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,000.00	196,245.00	201,245.00	5,000.00	163,938.00	168,938.00	-16.1%
TOTAL, OTHER STATE REVENUE			46,718.00	570,692.00	617,410.00	46,776.00	510,376.00	557,152.00	-9.8%
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	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	155,389.00	155,389.00	0.00	155,389.00	155,389.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,779.00	5,500.00	13,279.00	7,820.00	0.00	7,820.00	-41.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		136,237.00	136,237.00		136,237.00	136,237.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			67,779.00	297,126.00	364,905.00	67,820.00	291,626.00	359,446.00	-1.5%
TOTAL, REVENUES			2,912,053.00	1,070,658.82	3,982,711.82	2,884,589.00	966,129.00	3,850,718.00	-3.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	866,949.76	279,723.64	1,146,673.40	916,677.00	231,106.00	1,147,783.00	0.1%
Certificated Pupil Support Salaries		1200	3,188.40	68,960.00	72,148.40	3,200.00	126,367.00	129,567.00	79.6%
Certificated Supervisors' and Administrators' Salaries		1300	193,698.18	49,489.30	243,187.48	193,199.00	0.00	193,199.00	-20.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,063,836.34	398,172.94	1,462,009.28	1,113,076.00	357,473.00	1,470,549.00	0.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	169,244.00	70,604.00	239,848.00	146,882.00	60,305.00	207,187.00	-13.6%
Classified Support Salaries		2200	58,745.00	91,519.00	150,264.00	83,624.00	76,851.16	160,475.16	6.8%
Classified Supervisors' and Administrators' Salaries		2300	113,229.00	0.00	113,229.00	63,500.00	0.00	63,500.00	-43.9%
Clerical, Technical and Office Salaries		2400	75,985.99	175.00	76,160.99	86,176.00	0.00	86,176.00	13.1%
Other Classified Salaries		2900	50,481.00	1,584.00	52,065.00	50,500.00	84.00	50,584.00	-2.8%
TOTAL, CLASSIFIED SALARIES			467,684.99	163,882.00	631,566.99	430,682.00	137,240.16	567,922.16	-10.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	196,836.05	204,263.00	401,099.05	211,199.00	197,167.00	408,366.00	1.8%
PERS		3201-3202	115,852.00	38,877.42	154,729.42	105,628.00	35,707.00	141,335.00	-8.7%
OASDI/Medicare/Alternative		3301-3302	53,197.07	18,552.41	71,749.48	49,023.00	15,669.00	64,692.00	-9.8%
Health and Welfare Benefits		3401-3402	258,115.84	102,417.00	360,532.84	312,537.00	109,957.00	422,494.00	17.2%
Unemployment Insurance		3501-3502	1,556.04	607.71	2,163.75	3,053.00	979.00	4,032.00	86.3%
Workers' Compensation		3601-3602	21,030.47	8,318.40	29,348.87	27,513.00	8,862.00	36,375.00	23.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			646,587.47	373,035.94	1,019,623.41	708,953.00	368,341.00	1,077,294.00	5.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	549.00	9,398.00	9,947.00	2,000.00	2,219.00	4,219.00	-57.6%
Books and Other Reference Materials		4200	95.00	9,245.00	9,340.00	500.00	6,889.00	7,389.00	-20.9%
Materials and Supplies		4300	80,603.40	113,416.90	194,020.30	66,827.00	101,620.00	168,447.00	-13.2%
Noncapitalized Equipment		4400	20,953.98	54,591.00	75,544.98	12,000.00	28,096.00	40,096.00	-46.9%
Food		4700	0.00	3,381.00	3,381.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			102,201.38	190,031.90	292,233.28	81,327.00	138,824.00	220,151.00	-24.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	403,287.14	403,287.14	0.00	485,152.14	485,152.14	20.3%
Travel and Conferences		5200	2,769.00	18,476.56	21,245.56	4,760.00	12,820.00	17,580.00	-17.3%
Dues and Memberships		5300	12,727.00	439.00	13,166.00	11,753.00	432.00	12,185.00	-7.5%
Insurance		5400 - 5499	49,603.00	0.00	49,603.00	49,603.00	0.00	49,603.00	0.0%
Operations and Housekeeping Services		5500	135,109.00	25.00	135,134.00	139,500.00	0.00	139,500.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,096.00	25,981.00	34,077.00	7,325.00	22,171.00	29,496.00	-13.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	100,209.00	133,530.56	233,739.56	85,828.00	132,766.00	218,594.00	-6.5%
Communications		5900	12,835.00	220.00	13,055.00	15,210.00	220.00	15,430.00	18.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			321,348.00	581,959.26	903,307.26	313,979.00	653,561.14	967,540.14	7.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	36,778.00	109,500.23	146,278.23	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	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			36,778.00	109,500.23	146,278.23	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(31,882.00)	31,882.00	0.00	(20,660.00)	20,660.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(31,882.00)	31,882.00	0.00	(20,660.00)	20,660.00	0.00	0.0%
TOTAL, EXPENDITURES			2,606,554.18	1,848,464.27	4,455,018.45	2,627,357.00	1,676,099.30	4,303,456.30	-3.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(423,653.06)	423,653.06	0.00	(490,024.30)	490,024.30	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(423,653.06)	423,653.06	0.00	(490,024.30)	490,024.30	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(423,653.06)	423,653.06	0.00	(490,024.30)	490,024.30	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	2,797,556.00	18,916.00	2,816,472.00	2,769,993.00	18,916.00	2,788,909.00	-1.0%
2) Federal Revenue		8100-8299	0.00	183,924.82	183,924.82	0.00	145,211.00	145,211.00	-21.0%
3) Other State Revenue		8300-8599	46,718.00	570,692.00	617,410.00	46,776.00	510,376.00	557,152.00	-9.8%
4) Other Local Revenue		8600-8799	67,779.00	297,126.00	364,905.00	67,820.00	291,626.00	359,446.00	-1.5%
5) TOTAL, REVENUES			2,912,053.00	1,070,658.82	3,982,711.82	2,884,589.00	966,129.00	3,850,718.00	-3.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,611,490.55	795,959.54	2,407,450.09	1,698,826.00	789,868.99	2,488,694.99	3.4%
2) Instruction - Related Services	2000-2999		264,218.42	154,727.63	418,946.05	263,939.00	148,914.00	412,853.00	-1.5%
3) Pupil Services	3000-3999		36,319.77	382,945.87	419,265.64	9,474.00	349,254.31	358,728.31	-14.4%
4) Ancillary Services	4000-4999		14,976.00	215,734.00	230,710.00	17,526.00	261,719.00	279,245.00	21.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		389,637.92	40,395.00	430,032.92	340,874.00	27,660.00	368,534.00	-14.3%
8) Plant Services	8000-8999		289,911.52	258,702.23	548,613.75	296,718.00	98,683.00	395,401.00	-27.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,606,554.18	1,848,464.27	4,455,018.45	2,627,357.00	1,676,099.30	4,303,456.30	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			305,498.82	(777,805.45)	(472,306.63)	257,232.00	(709,970.30)	(452,738.30)	-4.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(423,653.06)	423,653.06	0.00	(490,024.30)	490,024.30	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(423,653.06)	423,653.06	0.00	(490,024.30)	490,024.30	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(118,154.24)	(354,152.39)	(472,306.63)	(232,792.30)	(219,946.00)	(452,738.30)	-4.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,268,638.09	1,198,178.17	2,466,816.26	1,156,322.85	838,186.78	1,994,509.63	-19.1%
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)			1,268,638.09	1,198,178.17	2,466,816.26	1,156,322.85	838,186.78	1,994,509.63	-19.1%
d) Other Restatements		9795	5,839.00	(5,839.00)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,274,477.09	1,192,339.17	2,466,816.26	1,156,322.85	838,186.78	1,994,509.63	-19.1%
2) Ending Balance, June 30 (E + F1e)			1,156,322.85	838,186.78	1,994,509.63	923,530.55	618,240.78	1,541,771.33	-22.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	849,871.08	849,871.08	0.00	629,930.08	629,930.08	-25.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,156,322.85	(11,684.30)	1,144,638.55	923,530.55	(11,689.30)	911,841.25	-20.3%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	86,797.91	190,186.91
5810	Other Restricted Federal	23,500.00	23,500.00
6019	Student Support and Professional Development Discretionary Block Grant	14,501.00	10,501.00
6300	Lottery: Instructional Materials	15,179.48	20,494.48
6332	CA Community Schools Partnership Act - Implementation Grant	59,838.43	.43
6546	Mental Health-Related Services	18,942.32	17,013.32
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	82,897.13	12,897.13
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	87,918.57	59,254.57
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1.83	1.83
7435	Learning Recovery Emergency Block Grant	261,681.88	97,467.88
7810	Other Restricted State	2,591.00	2,591.00
9010	Other Restricted Local	196,021.53	196,021.53
Total, Restricted Balance		849,871.08	629,930.08

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	175
District's ADA Standard Percentage Level:	**3.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	177	177		
Charter School				
Total ADA	**177**	**177**	**0.1%**	**Met**
Second Prior Year (2024-25)				
District Regular	176	185		
Charter School				
Total ADA	**176**	**185**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	185	185		
Charter School		0		
Total ADA	**185**	**185**	**0.0%**	**Met**
Budget Year (2026-27)				
District Regular	177			
Charter School	0			
Total ADA	**177**			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation: (required if NOT met)	N/A

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation: (required if NOT met)	N/A

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 175

District's Enrollment Standard Percentage Level: 3.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	190	190		
Charter School				
Total Enrollment	**190**	**190**	**0.0%**	**Met**
Second Prior Year (2024-25)				
District Regular	189	195		
Charter School				
Total Enrollment	**189**	**195**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	195	180		
Charter School				
Total Enrollment	**195**	**180**	**7.7%**	**Not Met**
Budget Year (2026-27)				
District Regular	180			
Charter School				
Total Enrollment	**180**			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

We lost 15 students over the summer, which was much more than we anticipated. Our prior enrollment numbers showed stable or increasing enrollments.

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation: (required if NOT met)

N/A

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	174	190	
Charter School		0	
Total ADA/Enrollment	**174**	**190**	**91.6%**
Second Prior Year (2024-25)			
District Regular	185	195	
Charter School	0		
Total ADA/Enrollment	**185**	**195**	**95.0%**
First Prior Year (2025-26)			
District Regular	175	180	
Charter School			
Total ADA/Enrollment	**175**	**180**	**97.0%**
		Historical Average Ratio:	94.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**95.0%**

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	175	180		
Charter School	0			
Total ADA/Enrollment	**175**	**180**	**97.0%**	**Not Met**
1st Subsequent Year (2027-28)				
District Regular	175	180		
Charter School	0	0		
Total ADA/Enrollment	**175**	**180**	**97.0%**	**Not Met**
2nd Subsequent Year (2028-29)				
District Regular	175	180		
Charter School				
Total ADA/Enrollment	**175**	**180**	**97.0%**	**Not Met**

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Our current, actual ADA to Census Enrollment is close to 97% and we are confident in our ability to maintain that ratio under current conditions.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	185.27	177.45	178.14	174.59
b.	Prior Year ADA (Funded)		185.27	177.45	178.14
c.	Difference (Step 1a minus Step 1b)		(7.82)	.69	(3.55)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(4.22%)	.39%	(1.99%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		2,769,933.00	2,902,704.00	2,940,153.00
b1.	COLA percentage		2.87%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)		79,497.08	95,789.23	90,850.73
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.87%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(1.35%)	3.69%	1.10%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**-2.35% to -0.35%**	**2.69% to 4.69%**	**0.10% to 2.10%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,249,776.00	1,249,776.00	1,269,364.00	1,287,731.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	**N/A**	**N/A**	**N/A**

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	2,797,556.00	2,769,993.00	2,921,620.00	2,959,069.00
District's Projected Change in LCFF Revenue:		(.99%)	5.47%	1.28%
LCFF Revenue Standard		**-2.35% to -0.35%**	**2.69% to 4.69%**	**0.10% to 2.10%**
Status:		Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

These are the results from the LCFF Calculator based on stable enrollment, ADA, and UPP inputs.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	2,278,495.40	2,524,108.69	90.3%
Second Prior Year (2024-25)	2,091,298.54	2,432,289.04	86.0%
First Prior Year (2025-26)	2,178,108.80	2,606,554.18	83.6%
		Historical Average Ratio:	86.6%

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**81.6% to 91.6%**	**81.6% to 91.6%**	**81.6% to 91.6%**

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form MYP, Lines B1-B3)	Budget - Unrestricted (Resources 0000-1999) Total Expenditures (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	2,252,711.00	2,627,357.00	85.7%	Met
1st Subsequent Year (2027-28)	2,419,266.27	2,763,306.27	87.5%	Met
2nd Subsequent Year (2028-29)	2,558,008.55	2,929,478.55	87.3%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

N/A

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.35%)	3.69%	1.10%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-11.35% to 8.65%**	**-6.31% to 13.69%**	**-8.90% to 11.10%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.35% to 3.65%	-1.31% to 8.69%	-3.90% to 6.10%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	183,924.82		
Budget Year (2026-27)	145,211.00	(21.05%)	Yes
1st Subsequent Year (2027-28)	141,165.00	(2.79%)	Yes
2nd Subsequent Year (2028-29)	141,165.00	0.00%	No

Explanation: (required if Yes) Reduction in carryover/expiring funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	617,410.00		
Budget Year (2026-27)	557,152.00	(9.76%)	Yes
1st Subsequent Year (2027-28)	556,156.00	(.18%)	No
2nd Subsequent Year (2028-29)	556,156.00	0.00%	No

Explanation: (required if Yes) Reduction of state grants.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	364,905.00		
Budget Year (2026-27)	359,446.00	(1.50%)	No
1st Subsequent Year (2027-28)	359,537.00	.03%	No
2nd Subsequent Year (2028-29)	359,446.00	(.03%)	No

Explanation: (required if Yes) N/A

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

First Prior Year (2025-26)	292,233.28		
Budget Year (2026-27)	220,151.00	(24.67%)	Yes
1st Subsequent Year (2027-28)	171,638.00	(22.04%)	Yes
2nd Subsequent Year (2028-29)	197,281.00	14.94%	Yes

Explanation: (required if Yes) Expiring grants and carryover.

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

First Prior Year (2025-26)	903,307.26		
Budget Year (2026-27)	967,540.14	7.11%	Yes
1st Subsequent Year (2027-28)	988,903.00	2.21%	No
2nd Subsequent Year (2028-29)	994,637.00	.58%	No

Explanation: (required if Yes) Increased SPED costs.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	1,166,239.82		
Budget Year (2026-27)	1,061,809.00	(8.95%)	Met
1st Subsequent Year (2027-28)	1,056,858.00	(.47%)	Met
2nd Subsequent Year (2028-29)	1,056,767.00	(.01%)	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2025-26)	1,195,540.54		
Budget Year (2026-27)	1,187,691.14	(.66%)	Met
1st Subsequent Year (2027-28)	1,160,541.00	(2.29%)	Met
2nd Subsequent Year (2028-29)	1,191,918.00	2.70%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — No

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	4,174,892.30			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	4,174,892.30	125,246.77	57,636.00	Not Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation: (required if NOT met and Other is marked) — N/A

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	569,272.76	599,159.56	617,159.56
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	972,927.31	1,258,638.09	1,156,322.85
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(5,839.00)	(5,845.00)	(11,684.30)
	e. Available Reserves (Lines 1a through 1d)	1,536,361.07	1,851,952.65	1,761,798.11
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	4,275,841.90	4,224,300.20	4,455,018.45
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	4,275,841.90	4,224,300.20	4,455,018.45
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	35.9%	43.8%	39.5%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**12.0%**	**14.6%**	**13.2%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	51,730.52	2,550,666.81	N/A	Met
Second Prior Year (2024-25)	285,710.78	2,432,289.04	N/A	Met
First Prior Year (2025-26)	(118,154.24)	2,606,554.18	4.5%	Met
Budget Year (2026-27) (Information only)	(232,792.30)	2,627,357.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

N/A

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):	175
District's Fund Balance Standard Percentage Level:	**1.7%**

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	565,432.61	931,196.79	N/A	Met
Second Prior Year (2024-25)	667,409.19	982,927.31	N/A	Met
First Prior Year (2025-26)	820,129.98	1,274,477.09	N/A	Met
Budget Year (2026-27) (Information only)	1,156,322.85			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation: (required if NOT met)	N/A

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	1,346,623.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation: (required if NOT met)	N/A

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or $90,000 (greater of)	0 to 300
4% or $90,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

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

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	175	175	175
District's Reserve Standard Percentage Level:	**5%**	**5%**	**5%**

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? — No

2. If you are the SELPA AU and are excluding special education pass-through funds:

   a. Enter the name(s) of the SELPA(s): N/A

   N/A

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	4,303,456.30	4,301,174.43	4,382,214.71
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	4,303,456.30	4,301,174.43	4,382,214.71

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	215,172.82	215,058.72	219,110.74
6.	Reserve Standard - by Amount ($90,000 for districts with 0 to 1,000 ADA, else 0)	90,000.00	90,000.00	90,000.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**215,172.82**	**215,058.72**	**219,110.74**

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	681,506.28	301,029.73
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	923,530.55	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(11,689.30)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	634,159.56	634,159.56	634,159.56
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	1,546,000.81	1,315,665.84	935,189.29
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	35.92%	30.59%	21.34%
	District's Reserve Standard (Section 10B, Line 7):	**215,172.82**	**215,058.72**	**219,110.74**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)	N/A

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

1b. If Yes, identify the liabilities and how they may impact the budget:

N/A

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — Yes

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

Expenditures in CCSPP will shift to the unrestricted general fund.

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

N/A

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

N/A

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% or -$20,000 to +$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(423,653.06)			
Budget Year (2026-27)	(490,024.30)	66,371.24	15.7%	Not Met
1st Subsequent Year (2027-28)	(496,018.00)	5,993.70	1.2%	Met
2nd Subsequent Year (2028-29)	(505,747.00)	9,729.00	2.0%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)

Projected increases to SPED Costs

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: N/A
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: N/A
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information: N/A
(required if YES) N/A

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — No

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund		293,780
Other Long-term Commitments (do not include OPEB):				
TOTAL:				293,780

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2025-26)?		**No**	**No**	**No**

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes to increase in total annual payments)

N/A

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

N/A

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

N/A

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) — No

2. For the district's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

N/A

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability	
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	

5. OPEB Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	
b. Unfunded liability for self-insurance programs	

4. Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	15.00	14.00	14.00	14.00

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2025-2026 / 2026-2027

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	13,923		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	197,400	197,400	197,400
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	29,785	30,272	31,255
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	9.00	9.00	9.00	9.00

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2025-2026 / 2026-2027

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	5,851

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	179,728	179,728	179,728
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	16,642	17,038	17,549
3. Percent change in step & column over prior year	3.0%	3.0%	3.0%

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	3.38	2.75	3.00	3.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits	

4. Amount included for any tentative salary schedule increases	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 30, 2026

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments: (optional)	We pay 100% of the premium for employees only.

End of School District Budget Criteria and Standards Review

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	174.59	174.59	185.27	174.59	174.59	177.45
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	174.59	174.59	185.27	174.59	174.59	177.45
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	174.59	174.59	185.27	174.59	174.59	177.45
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Annual Certification Regarding Self-Insured Workers' Compensation Claims

Pursuant to *Education Code* Section 42141, if a school district, either individually or as a member of a joint powers agency (JPA), is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

○ This district is self-insured for workers' compensation claims as defined in *Education Code* Section 42141(a):

- Total liabilities actuarially determined: $ _____
- Less: Amount of total liabilities reserved in budget: $ _____
- Estimated accrued but unfunded liabilities: $ 0.00

◉ This school district is self-insured for workers' compensation claims through the JPA identified below:

San Diego County JPA

○ This school district is not self-insured for workers' compensation claims.

Signature (Original signature required)

	06/23/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Ritsa Chanthabandith	Clerk
Printed Name	Title

For additional information on this certification, please contact:

Meliton Sanchez	Superintendent
Name	Title
msanchez@vallecitossd.net	(760) 728-7092
Email	Telephone

LCFF CALCULATOR

68437	5 digit District code or 7 digit School code *(from the CDS code)*	LEA:	Vallecitos Elementary
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title:	2025-2026 Estimated Actuals / 2026-2027 Adopted Budget
District	Projection Type	Created by:	Meliton Sanchez
		Email:	msanchez@vallecitossd.net
6/5/2026	Projection Date	Phone:	(760) 728-7092

DATA ONLY - NO CALCULATIONS

Vallecitos Elementary (68437)	2020-21	2021-22	2022-23	PY3 2023-24	PY2 2024-25	PY1 2025-26	CY 2026-27	CY1 2027-28	CY2 2028-29	CY3 2029-30	CY4 2030-31
(1) UNIVERSAL ASSUMPTIONS											
Supplemental Grant %				*20.00%*	*20.00%*	*20.00%*	*20.00%*	*20.00%*	*20.00%*	*20.00%*	*20.00%*
Concentration Grant (>55% population)				*65.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*
Statutory COLA & Augmentation/Suspension *(prefilled as calculated by the Department of Finance, DOF)*				8.22%	1.07%	2.30%	2.87%	3.30%	3.09%	3.11%	3.12%
Statutory COLA				*8.22%*	*1.07%*	*2.30%*	*2.87%*	*3.30%*	*3.09%*	*3.11%*	*3.12%*
Augmentation/(COLA Suspension)				*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Base Grant Proration Factor (deficit)				*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor				*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Transitional Kindergarten Add-on (*2022-23 forward*)				$ 3,044	# #	$ 5,545	$ 5,704	$ 5,892	$ 6,074	$ 6,263	$ 6,458
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)				21.98880689%	49.68656772%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	0.00000000%	0.00000000%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)				22.03836064%	50.54446491%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	0.00000000%	0.00000000%
Local EPA Accrual				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPA Miscellaneous Adjustments (P-2 Certification only)						$ -					
Proposed NSS Augmentation per 2026-27 Governor's Budget Education Omnibus Trailer Bill (Amends EC 42282, 42284, & 42287) — *School Districts only*							0.00000000%				

Vallecitos Elementary (68437)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF												
NEW CHARTER SCHOOLS					**New Charter School Name:**		*N/A*					
					Year that charter starts operation (select from drop down list):							
(a) TRANSFER OF IN-LIEU PROPERTY TAX					**Note: Charter schools should contact sponsoring district(s) for In-lieu estimate**							
I-4	**In-Lieu of Property Tax**				-	-	-	-	-	-	-	-
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)												
A-1, A-2, A-3	**Enrollment**		-	-	-	-	-	-	-	-	-	-
B-1, B-2, B-3	**Unduplicated Pupil Count**		-	-	-	-	-	-	-	-	-	-
	Single Year Unduplicated Pupil Percentage				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location												
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.												
D-3	**Unduplicated Pupil Percentage (%)**				**0.00%**	**0.00%**	**0.00%**	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)												
ADA used for the Transitional Kindergarten Add-on ONLY:												
G-4	**TK** (NEW beginning 2022-23)				-	-	-	-	-	-	-	-
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year												
B-1	**Grades TK-3**				-	-	-	-	-	-	-	-
B-2	**Grades 4-6**				-	-	-	-	-	-	-	-
B-3	**Grades 7-8**				-	-	-	-	-	-	-	-
B-4	**Grades 9-12**				-	-	-	-	-	-	-	-
	SUBTOTAL ADA				-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment				-	-	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS												
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative. **Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.**												
H-2	Miscellaneous Adjustments				$ -	$ -	$ -					
J-4	Minimum State Aid Adjustments				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Vallecitos Elementary (68437)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF												
(a) GENERAL QUESTIONS												
	Is your district required to transfer in-lieu taxes to a charter school?							**NO**				
	Does your district have a necessary small school?							**NO**				
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION												
	Did your district meet the requirements of funding?				YES	YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES												
C-1	**Estimated Property Taxes (excluding RDA)**				**$ 1,154,861**	**$ 1,201,648**	**$ 1,249,776**	**$ 1,249,776**	**$ 1,269,364**	**$ 1,287,731**	**$ -**	**$ -**
B-5	**Redevelopment Agency Local Revenue**				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Less In-Lieu Property Tax Transfer				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Local Revenue				$ 1,154,861	$ 1,201,648	$ 1,249,776	$ 1,249,776	$ 1,269,364	$ 1,287,731	$ -	$ -
(d) OTHER LCFF ADJUSTMENTS												
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.												
H-2	**Miscellaneous Adjustments**				**$ -**	**$ -**	**$ -**					
J-5	**Minimum State Aid Adjustments**				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
(e) UNDUPLICATED PUPIL PERCENTAGE												
A-1 / A-3	**District Enrollment**		**178**	**181**	**184**	**195**	**180**	**180**	**180**	**180**	**-**	**-**
A-2 / A-4	**COE Enrollment**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Total Enrollment		178	181	184	195	180	180	180	180	-	-
B-1 / B-3	**District Unduplicated Pupil Count**		**153**	**152**	**159**	**162**	**157**	**157**	**157**	**157**	**-**	**-**
B-2 / B-4	**COE Unduplicated Pupil Count**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Total Unduplicated Pupil Count		153	152	159	162	157	157	157	157	-	-
	Single Year Unduplicated Pupil Percentage				86.41%	83.08%	87.22%	87.22%	87.22%	87.22%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage				85.45%	84.46%	85.51%	85.77%	87.22%	87.22%	0.00%	0.00%

Vallecitos Elementary (68437)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
(f) AVERAGE DAILY ATTENDANCE (ADA)											
ADA used for the Transitional Kindergarten Add-on ONLY:											
G-10 **TK (Commencing in 2022-23)**				0.04	11.70	7.72	8.00	8.00	8.00	-	-
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.											
Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)											
Grades TK-3	82.00	81.02	79.16	66.72	71.46	80.97	81.40	81.40	81.40	-	-
B-1, D-5 **Grades 4-6**	62.14	49.85	58.89	61.86	69.34	55.32	54.57	54.57	54.57	-	-
Grades 7-8	42.01	39.06	36.56	43.92	44.47	38.30	38.62	38.62	38.62	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT YEAR ADA	186.15	169.93	174.61	172.50	185.27	174.59	174.59	174.59	174.59	-	-
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)											
Grades TK-3				-	-	-	-	-	-	-	-
D-9, E-1 **Grades 4-6**				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
TOTAL NPS-CDS (Annual)				-	-	-	-	-	-	-	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).				-	-	-	-	-	-	-	-
DISTRICT TOTAL				172.50	185.27	174.59	174.59	174.59	174.59	-	-
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)											
Grades TK-3				-	-	-	-	-	-	-	-
E-2, E-3 **Grades 4-6**				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
COUNTY TOTAL				-	-	-	-	-	-	-	-
RATIO: District ADA-to-Enrollment				93.75%	95.01%	96.99%	96.99%	96.99%	96.99%	0.00%	0.00%
RATIO: County ADA-to-Enrollment				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(g) CHARTER SHIFT ADJUSTMENTS FOR ADA PRIOR YEAR GUARANTEES

If applicable, enter prior year ADA for students transferring into or out of district schools and **district-sponsored** charter schools. **Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s).** **NOTE: *Legislative requirements for the charter shift adjustment were suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.**

Prior year **Source:** Principal Apportionment Data Collection, P-2 Attendance School District Form	2019-20 ADA shift (no data reported in 2020-21)*	2020-21 ADA shift (no data reported in 2021-22)*	2022-23 ADA shift reported in 2023-24 PADC ADA report	2023-24 ADA shift reported in 2024-25 PADC ADA report	2024-25 ADA shift reported in 2025-26 PADC ADA report	2025-26 ADA shift reported in 2026-27 PADC ADA report	2026-27 ADA shift reported in 2027-28 PADC ADA report	2027-28 ADA shift reported in 2028-29 PADC ADA report	2028-29 ADA shift reported in 2029-30 PADC ADA report	2029-30 ADA shift reported in 2030-31 PADC ADA report
Grades TK-3	-	-	-	-	-	-	-	-	-	-
A-20 **Grades 4-6** Prior year **Charter School Shift Decrease** of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Grades TK-3	-	-	-	-	-	-	-	-	-	-
A-19 **Grades 4-6** Prior year **Charter School Shift Increase** of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year	-	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Net increase/(decrease) to prior year ADA	-	-	-	-	-	-	-	-	-	-

Vallecitos Elementary (68437)			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
(4) NECESSARY SMALL SCHOOLS ADA													
For each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated, enter ADA and FTE for the current and three prior years.													
1 **NSS #1**												**School Code:**	
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-	-	-	-	-	-
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-	-	-	-	-	-
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-	-	-	-	-	-
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE** (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-	-
	Is this school eligible for NSS funding?					Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school					Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
2 **NSS #2**												**School Code:**	
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-	-	-	-	-	-
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-	-	-	-	-	-
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-	-	-	-	-	-
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE** (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-	-
	Is this school eligible for NSS funding?					Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school					Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
3 **NSS #3**												**School Code:**	
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-	-	-	-	-	-
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-	-	-	-	-	-
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-	-	-	-	-	-
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE** (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-	-
	Is this school eligible for NSS funding?					Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school					Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

Vallecitos Elementary (68437)			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
4	**NSS #4**												**School Code:**
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-	-	-	-	-	-
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-	-	-	-	-	-
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-	-	-	-	-	-
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE** (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-	-
	Is this school eligible for NSS funding?					Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school					Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
5	**NSS #5**												**School Code:**
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-	-	-	-	-	-
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-	-	-	-	-	-
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-	-	-	-	-	-
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE** (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-	-
	Is this school eligible for NSS funding?					Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school					Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

Vallecitos Elementary (68437)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS											
Complete either section (a) or (b)											
(a) ALTERNATIVE CALCULATION TOOL											
Use this section to override the calculated in-lieu of property tax results.											
1. Clear the prepopulated number '1' from the box located to the right				1							
2. Local calculation of total in-lieu property taxes				-	-	-	-	-	-	-	-
(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)											
Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.											
1 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
2 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
3 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
4 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-

Vallecitos Elementary (68437)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
5 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
6 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
7 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
8 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
9 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-

Vallecitos Elementary (68437)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
10 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
11 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
12 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
13 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
14 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-

Vallecitos Elementary (68437)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
15 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
16 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
17 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
18 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-		-
19 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-

Vallecitos Elementary (68437)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
20 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
21 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
22 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
23 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
24 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-

Vallecitos Elementary (68437)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
25 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
26 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
27 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
28 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
29 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-

Vallecitos Elementary (68437)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
30 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
31 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
32 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
33 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
34 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-

Vallecitos Elementary (68437)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
35 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
36 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
37 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
38 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
39 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-

Vallecitos Elementary (68437)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
40 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
41 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
42 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
43 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
44 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-

Vallecitos Elementary (68437)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
45 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
46 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
47 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
48 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-
49 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-

Vallecitos Elementary (68437)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
50 **Charter Name**				N/A							
Charter ADA by grade span											
Grades K-3				-	-	-	-	-	-	-	-
Grades 4-6				-	-	-	-	-	-	-	-
Grades 7-8				-	-	-	-	-	-	-	-
Grades 9-12				-	-	-	-	-	-	-	-
Total ADA				-	-	-	-	-	-	-	-

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget				6/5/2026				
DETAILED ADA CALCULATION	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	82.00	81.02	79.16	66.72	71.46	80.97	81.40	81.40
Grades 4-6	62.14	49.85	58.89	61.86	69.34	55.32	54.57	54.57
Grades 7-8	42.01	39.06	36.56	43.92	44.47	38.30	38.62	38.62
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	186.15	169.93	174.61	172.50	185.27	174.59	174.59	174.59
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	186.15	169.93	174.61	172.50	185.27	174.59	174.59	174.59
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA
Grades TK-3	81.02	79.16	66.72	71.46	80.97	81.40	81.40	81.40
Grades 4-6	49.85	58.89	61.86	69.34	55.32	54.57	54.57	54.57
Grades 7-8	39.06	36.56	43.92	44.47	38.30	38.62	38.62	38.62
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	169.93	174.61	172.50	185.27	174.59	174.59	174.59	174.59
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	169.93	174.61	172.50	185.27	174.59	174.59	174.59	174.59
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA	2029-30 ADA
Grades TK-3	79.16	66.72	71.46	80.97	81.40	81.40	81.40	-
Grades 4-6	58.89	61.86	69.34	55.32	54.57	54.57	54.57	-
Grades 7-8	36.56	43.92	44.47	38.30	38.62	38.62	38.62	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	174.61	172.50	185.27	174.59	174.59	174.59	174.59	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	174.61	172.50	185.27	174.59	174.59	174.59	174.59	-
Net Adjustment to Prior Year ADA for Charter Shift								
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift		-	-	-	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Second prior year charter school shift percentage		-	-	-	-	-	-	-
Prior year charter school shift percentage		0%	0%	0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3	80.73	75.63	72.45	73.05	77.94	81.26	81.40	54.27
Grades 4-6	56.96	56.87	63.36	62.17	59.74	54.82	54.57	36.38
Grades 7-8	39.21	39.85	41.65	42.23	40.46	38.51	38.62	25.75
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	176.90	172.35	177.46	177.45	178.14	174.59	174.59	116.40
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	176.90	172.35	177.46	177.45	178.14	174.59	174.59	116.40
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	66.72	71.46	80.97	81.40	81.40	81.40	-	-
Grades 4-6	61.86	69.34	55.32	54.57	54.57	54.57	-	-
Grades 7-8	43.92	44.47	38.30	38.62	38.62	38.62	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	172.50	185.27	174.59	174.59	174.59	174.59	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	172.50	185.27	174.59	174.59	174.59	174.59	-	-
Change in LCFF ADA (excludes NSS ADA)	(2.11) Decline	12.77 Increase	(10.68) Decline	- No Change	- No Change	- No Change	(174.59) Decline	- No Change

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget				6/5/2026				
DETAILED ADA CALCULATION	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	80.73	71.46	71.46	73.05	77.94	81.40	81.40	54.27
Grades 4-6	56.96	69.34	69.34	62.17	59.74	54.57	54.57	36.38
Grades 7-8	39.21	44.47	44.47	42.23	40.46	38.62	38.62	25.75
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	176.90	185.27	185.27	177.45	178.14	174.59	174.59	116.40
	3PY Average	*Current Year*	*Prior Year*	*3PY Average*	*3PY Average*	*Current Year*	*Prior Year*	*3PY Average*
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
ACTUAL ADA *(Current Year Only)*								
Grades TK-3	66.72	71.46	80.97	81.40	81.40	81.40	-	-
Grades 4-6	61.86	69.34	55.32	54.57	54.57	54.57	-	-
Grades 7-8	43.92	44.47	38.30	38.62	38.62	38.62	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	172.50	185.27	174.59	174.59	174.59	174.59	-	-
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	80.73	71.46	71.46	73.05	77.94	81.40	81.40	54.27
Grades 4-6	56.96	69.34	69.34	62.17	59.74	54.57	54.57	36.38
Grades 7-8	39.21	44.47	44.47	42.23	40.46	38.62	38.62	25.75
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	**176.90**	**185.27**	**185.27**	**177.45**	**178.14**	**174.59**	**174.59**	**116.40**
Funded Difference (Funded ADA less Actual ADA)	*4.40*	*-*	*10.68*	*2.86*	*3.55*	*-*	*174.59*	*116.40*
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	0.04	11.70	7.72	8.00	8.00	8.00	-	-

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Bu v27.1c						PY3	v27.1c						6/5/2026	PY2
LOCAL CONTROL FUNDING FORMULA						**2023-24**								**2024-25**
LCFF ENTITLEMENT CALCULATION														
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
Calculation Factors		8.22%	0.00%	85.45%	85.45%			1.07%	0.00%	84.46%	84.46%		
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	80.73	$ 9,919	$ 1,032	$ 1,872	$ 2,167	$ 1,210,142	71.46	$ 10,025	$ 1,043	$ 1,870	$ 2,119	$ 1,075,974		
Grades 4-6	56.96	10,069		1,721	1,993	785,062	69.34	10,177		1,719	1,949	960,004		
Grades 7-8	39.21	10,367		1,772	2,052	556,414	44.47	10,478		1,770	2,006	633,892		
Grades 9-12	-	12,015	312	2,107	2,440	-	-	12,144	316	2,105	2,386	-		
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-		
Total Base, Supplemental, and Concentration Grant		$ 1,780,781	$ 83,313	$ 318,573	$ 368,951	$ 2,551,618		$ 1,888,017	$ 74,532	$ 331,513	$ 375,808	$ 2,669,870		
NSS Allowance		-				-		-				-		
TOTAL BASE	176.90	$ 1,780,781	$ 83,313	$ 318,573	$ 368,951	$ 2,551,618	185.27	$ 1,888,017	$ 74,532	$ 331,513	$ 375,808	$ 2,669,870		
ADD ONS:														
Targeted Instructional Improvement Block Grant						$ 5,515						$ 5,515		
Home-to-School Transportation (COLA added commencing 2023-24)						-						-		
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-		
Transitional Kindergarten (Commencing 2022-23)	TK ADA	0.04	TK Add-on rate	$ 3,044.00		122	TK ADA	11.70	TK Add-on rate	$ 3,077.00		36,001		
ECONOMIC RECOVERY TARGET PAYMENT						-						-		
LCFF Entitlement Before Adjustments						$ 2,557,255						$ 2,711,386		
Miscellaneous Adjustments						-						-		
ADJUSTED LCFF ENTITLEMENT						**$ 2,557,255**						**$ 2,711,386**		
Local Revenue (including RDA)						(1,154,861)						(1,201,648)		
Gross State Aid						**$ 1,402,394**						**$ 1,509,738**		
Education Protection Account Entitlement						(37,362)						(60,347)		
Net State Aid						**$ 1,365,032**						**$ 1,449,391**		
MINIMUM STATE AID CALCULATION														
		12-13 Rate	2023-24 ADA			N/A		12-13 Rate	2024-25 ADA			N/A		
2012-13 RL/Charter Gen BG adjusted for ADA		$ 5,039.33	176.90			$ 891,457		$ 5,039.33	185.27			$ 933,637		
2012-13 NSS Allowance (deficited)		$ -				-		$ -				-		
Minimum State Aid Adjustments						-						-		
Less Current Year Property Taxes/In-Lieu						(1,154,861)						(1,201,648)		
Less Education Protection Account Entitlement						(37,362)						(60,347)		
Subtotal State Aid for Historical RL/Charter General BG						**$ -**						**$ -**		
Categorical Minimum State Aid						328,577						328,577		
Charter School Categorical Block Grant adjusted for ADA		-	-			-		-	-			-		
Minimum State Aid Guarantee Before Proration Factor						**$ 328,577**						**$ 328,577**		
Proration Factor												0.00%		
Minimum State Aid Guarantee						**$ 328,577**						**$ 328,577**		
CHARTER SCHOOL MINIMUM STATE AID OFFSET														
LCFF Entitlement						-						-		
Minimum State Aid plus Property Taxes including RDA						-						-		
Offset						-						-		
Minimum State Aid Prior to Offset						-						-		
Total Minimum State Aid with Offset						-						-		
State Aid Before Additional State Aid						**$ 1,365,032**						**$ 1,449,391**		
ADDITIONAL STATE AID						**$ -**						**$ -**		
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 1,365,032**						**$ 1,449,391**		
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						**$ 2,557,255**						**$ 2,711,386**		
Change Over Prior Year									6.03%	154,131				
LCFF Entitlement Per ADA (excluding Categorical MSA)						$ 14,456						14,635		
Per-ADA Change Over Prior Year									1.24%	179				
Basic Aid Status (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*		
LCFF SOURCES INCLUDING EXCESS TAXES														
						2023-24				Increase		2024-25		
State Aid						$ 1,365,032			6.18%	84,359		$ 1,449,391		
Education Protection Account						37,362						60,347		
Property Taxes Net of In-Lieu Transfers						1,154,861			4.05%	46,787		1,201,648		
Charter In-Lieu Taxes						-			0.00%	-		-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						**$ 2,557,255**			5.13%	131,146		**$ 2,711,386**		

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Bu	v27.1c						PY1	v27.1c	6/5/2026					CY
LOCAL CONTROL FUNDING FORMULA							**2025-26**							**2026-27**
LCFF ENTITLEMENT CALCULATION														
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage					COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
Calculation Factors		2.30%	0.00%	85.51%	85.51%				2.87%	0.00%	85.77%	85.77%		
	Prior Year ADA	Base	Grade Span	Supplemental	Concentration	Total		3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	71.46	$ 10,256	$ 1,067	$ 1,936	$ 2,246	$ 1,107,986		73.05	$ 10,550	$ 1,097	$ 1,998	$ 2,329	$ 1,166,929	
Grades 4-6	69.34	10,411		1,780	2,065	988,521		62.17	10,710		1,837	2,142	913,230	
Grades 7-8	44.47	10,719		1,833	2,126	652,727		42.23	11,027		1,892	2,205	638,687	
Grades 9-12	-	12,423	323	2,180	2,528	-		-	12,780	332	2,249	2,622	-	
Subtract Necessary Small School ADA and Funding	-	-	-			-		-	-	-			-	
Total Base, Supplemental, and Concentration Grant		$ 1,931,467	$ 76,248	$ 343,359	$ 398,160	$ 2,749,234			$ 1,902,189	$ 80,135	$ 340,048	$ 396,474	$ 2,718,846	
NSS Allowance		-				-			-				-	
TOTAL BASE	185.27	$ 1,931,467	$ 76,248	$ 343,359	$ 398,160	$ 2,749,234		177.45	$ 1,902,189	$ 80,135	$ 340,048	$ 396,474	$ 2,718,846	
ADD ONS:														
Targeted Instructional Improvement Block Grant						$ 5,515							$ 5,515	
Home-to-School Transportation (COLA added commencing 2023-24)						-							-	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-							-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	7.72	TK Add-on rate	$ 5,545.00		42,807		TK ADA	8.00	TK Add-on rate	$ 5,704.00		45,632	
ECONOMIC RECOVERY TARGET PAYMENT						-							-	
LCFF Entitlement Before Adjustments						$ 2,797,556							$ 2,769,993	
Miscellaneous Adjustments						-							-	
ADJUSTED LCFF ENTITLEMENT						**$ 2,797,556**							**$ 2,769,993**	
Local Revenue (including RDA)						(1,249,776)							(1,249,776)	
Gross State Aid						**$ 1,547,780**							**$ 1,520,217**	
Education Protection Account Entitlement						(41,243)							(35,490)	
Net State Aid						**$ 1,506,537**							**$ 1,484,727**	
MINIMUM STATE AID CALCULATION														
			12-13 Rate	2025-26 ADA		N/A				12-13 Rate	2026-27 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,039.33	185.27		$ 933,637				$ 5,039.33	177.45		$ 894,229	
2012-13 NSS Allowance (deficited)			$ -			-				$ -			-	
Minimum State Aid Adjustments						-							-	
Less Current Year Property Taxes/In-Lieu						(1,249,776)							(1,249,776)	
Less Education Protection Account Entitlement						(41,243)							(35,490)	
Subtotal State Aid for Historical RL/Charter General BG						**$ -**							**$ -**	
Categorical Minimum State Aid						328,577							328,577	
Charter School Categorical Block Grant adjusted for ADA			-	-		-				-	-		-	
Minimum State Aid Guarantee Before Proration Factor						**$ 328,577**							**$ 328,577**	
Proration Factor						0.00%							0.00%	
Minimum State Aid Guarantee						**$ 328,577**							**$ 328,577**	
CHARTER SCHOOL MINIMUM STATE AID OFFSET														
LCFF Entitlement						-							-	
Minimum State Aid plus Property Taxes including RDA						-							-	
Offset						-							-	
Minimum State Aid Prior to Offset						-							-	
Total Minimum State Aid with Offset						-							-	
State Aid Before Additional State Aid						**$ 1,506,537**							**$ 1,484,727**	
ADDITIONAL STATE AID						**$ -**							**$ -**	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 1,506,537**							**$ 1,484,727**	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple						**$ 2,797,556**							**$ 2,769,993**	
Change Over Prior Year			3.18%	86,170						-0.99%	(27,563)			
LCFF Entitlement Per ADA (excluding Categorical MSA)						15,100							15,610	
Per-ADA Change Over Prior Year			3.18%	465						3.38%	510			
Basic Aid Status (school districts only)						*Non-Basic Aid*							*Non-Basic Aid*	
LCFF SOURCES INCLUDING EXCESS TAXES														
				Increase		2025-26					Increase		2026-27	
State Aid			3.94%	57,146		$ 1,506,537				-1.45%	(21,810)		$ 1,484,727	
Education Protection Account						41,243							35,490	
Property Taxes Net of In-Lieu Transfers			4.01%	48,128		1,249,776				0.00%	-		1,249,776	
Charter In-Lieu Taxes			0.00%	-		-				0.00%	-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			3.88%	105,274		**$ 2,797,556**				-0.78%	(21,810)		**$ 2,769,993**	

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Bu	v27.1c						CY1	v27.1c						CY2
LOCAL CONTROL FUNDING FORMULA							**2027-28**							**2028-29**
LCFF ENTITLEMENT CALCULATION														
			COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage					COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors			3.30%	0.00%	87.22%	87.22%				3.09%	0.00%	87.22%	87.22%	
	3PY Average ADA		Base	Grade Span	Supplemental	Concentration	Total	Current Year ADA		Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	77.94	$	10,898	$ 1,133	$ 2,099	$ 2,520	$ 1,297,650	81.40	$	11,235	$ 1,168	$ 2,164	$ 2,598	$ 1,397,160
Grades 4-6	59.74		11,063		1,930	2,317	914,605	54.57		11,405		1,989	2,389	861,280
Grades 7-8	40.46		11,391		1,987	2,386	637,798	38.62		11,743		2,048	2,459	627,606
Grades 9-12	-		13,202	343	2,363	2,837	-	-		13,610	354	2,436	2,924	-
Subtract Necessary Small School ADA and Funding	-		-	-			-	-		-	-			-
Total Base, Supplemental, and Concentration Grant		$	1,971,174	$ 88,306	$ 359,256	$ 431,317	$ 2,850,053		$	1,990,415	$ 95,075	$ 363,792	$ 436,764	$ 2,886,046
NSS Allowance			-				-			-				-
TOTAL BASE	178.14	$	1,971,174	$ 88,306	$ 359,256	$ 431,317	$ 2,850,053	174.59	$	1,990,415	$ 95,075	$ 363,792	$ 436,764	$ 2,886,046
ADD ONS:														
Targeted Instructional Improvement Block Grant							$ 5,515							$ 5,515
Home-to-School Transportation (COLA added commencing 2023-24)							-							-
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-							-
Transitional Kindergarten (Commencing 2022-23)	TK ADA		8.00	TK Add-on rate	$ 5,892.00		47,136	TK ADA		8.00	TK Add-on rate	$ 6,074.00		48,592
ECONOMIC RECOVERY TARGET PAYMENT							-							-
LCFF Entitlement Before Adjustments							$ 2,902,704							$ 2,940,153
Miscellaneous Adjustments							-							-
ADJUSTED LCFF ENTITLEMENT							**$ 2,902,704**							**$ 2,940,153**
Local Revenue (including RDA)							(1,269,364)							(1,287,731)
Gross State Aid							**$ 1,633,340**							**$ 1,652,422**
Education Protection Account Entitlement							(49,738)							(45,031)
Net State Aid							**$ 1,583,602**							**$ 1,607,391**
MINIMUM STATE AID CALCULATION														
				12-13 Rate	2027-28 ADA		N/A				12-13 Rate	2028-29 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA				$ 5,039.33	178.14		$ 897,706				$ 5,039.33	174.59		$ 879,817
2012-13 NSS Allowance (deficited)				$ -			-				$ -			-
Minimum State Aid Adjustments							-							-
Less Current Year Property Taxes/In-Lieu							(1,269,364)							(1,287,731)
Less Education Protection Account Entitlement							(49,738)							(45,031)
Subtotal State Aid for Historical RL/Charter General BG							**$ -**							**$ -**
Categorical Minimum State Aid							328,577							328,577
Charter School Categorical Block Grant adjusted for ADA				-	-		-				-	-		-
Minimum State Aid Guarantee Before Proration Factor							**$ 328,577**							**$ 328,577**
Proration Factor							0.00%							0.00%
Minimum State Aid Guarantee							**$ 328,577**							**$ 328,577**
CHARTER SCHOOL MINIMUM STATE AID OFFSET														
LCFF Entitlement							-							-
Minimum State Aid plus Property Taxes including RDA							-							-
Offset							-							-
Minimum State Aid Prior to Offset							-							-
Total Minimum State Aid with Offset							-							-
State Aid Before Additional State Aid							**$ 1,583,602**							**$ 1,607,391**
ADDITIONAL STATE AID							**$ -**							**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee							**$ 1,583,602**							**$ 1,607,391**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple							**$ 2,902,704**							**$ 2,940,153**
Change Over Prior Year				4.79%	132,711						1.29%	37,449		
LCFF Entitlement Per ADA (excluding Categorical MSA)							16,295							16,840
Per-ADA Change Over Prior Year				4.39%	685						3.34%	545		
Basic Aid Status (school districts only)							*Non-Basic Aid*							*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES														
					Increase		2027-28					Increase		2028-29
State Aid				6.66%	98,875		$ 1,583,602				1.50%	23,789		$ 1,607,391
Education Protection Account							49,738							45,031
Property Taxes Net of In-Lieu Transfers				1.57%	19,588		1,269,364				1.45%	18,367		1,287,731
Charter In-Lieu Taxes				0.00%	-		-				0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				4.28%	118,463		**$ 2,902,704**				1.45%	42,156		**$ 2,940,153**

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Bu	v27.1c					CY3	v27.1c					CY4
LOCAL CONTROL FUNDING FORMULA						**2029-30**						**2030-31**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		3.11%	0.00%	0.00%	0.00%			3.12%	0.00%	0.00%	0.00%	
	Prior Year ADA	Base	Grade Span	Supplemental	Concentration	Total	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	81.40	$ 11,584	$ 1,205	$ -	$ -	$ 1,041,025	54.27	$ 11,945	$ 1,242	$ -	$ -	$ 715,658
Grades 4-6	54.57	11,760		-	-	641,743	36.38	12,127		-	-	441,180
Grades 7-8	38.62	12,108		-	-	467,611	25.75	12,486		-	-	321,515
Grades 9-12	-	14,033	365	-	-	-	-	14,471	376	-	-	-
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 2,052,292	$ 98,087	$ -	$ -	$ 2,150,379		$ 1,410,950	$ 67,403	$ -	$ -	$ 1,478,353
NSS Allowance		-				-		-				-
TOTAL BASE	174.59	$ 2,052,292	$ 98,087	$ -	$ -	$ 2,150,379	116.40	$ 1,410,950	$ 67,403	$ -	$ -	$ 1,478,353
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ 5,515						$ 5,515
Home-to-School Transportation (COLA added commencing 2023-24)						-						-
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	$ 6,263.00		-	TK ADA	-	TK Add-on rate	$ 6,458.00		-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 2,155,894						$ 1,483,868
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 2,155,894**						**$ 1,483,868**
Local Revenue (including RDA)						-						-
Gross State Aid						**$ 2,155,894**						**$ 1,483,868**
Education Protection Account Entitlement						(34,918)						(23,280)
Net State Aid						**$ 2,120,976**						**$ 1,460,588**
MINIMUM STATE AID CALCULATION												
		12-13 Rate	2029-30 ADA			N/A		12-13 Rate	2030-31 ADA			N/A
2012-13 RL/Charter Gen BG adjusted for ADA		$ 5,039.33	174.59			$ 879,817		$ 5,039.33	116.40			$ 586,578
2012-13 NSS Allowance (deficited)		$ -				-		$ -				-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						-						-
Less Education Protection Account Entitlement						(34,918)						(23,280)
Subtotal State Aid for Historical RL/Charter General BG						**$ 844,899**						**$ 563,298**
Categorical Minimum State Aid						328,577						328,577
Charter School Categorical Block Grant adjusted for ADA		-	-			-		-	-			-
Minimum State Aid Guarantee Before Proration Factor						**$ 1,173,476**						**$ 891,875**
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						**$ 1,173,476**						**$ 891,875**
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
State Aid Before Additional State Aid						**$ 2,120,976**						**$ 1,460,588**
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 2,120,976**						**$ 1,460,588**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple						**$ 2,155,894**						**$ 1,483,868**
Change Over Prior Year		-26.67%	(784,259)					-31.17%	(672,026)			
LCFF Entitlement Per ADA (excluding Categorical MSA)						12,348						12,748
Per-ADA Change Over Prior Year		-26.67%	(4,492)					3.24%	400			
Basic Aid Status (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase			2029-30			Increase			2030-31
State Aid		31.95%	513,585			$ 2,120,976		-31.14%	(660,388)			$ 1,460,588
Education Protection Account						34,918						23,280
Property Taxes Net of In-Lieu Transfers		-100.00%	(1,287,731)			-		0.00%	-			-
Charter In-Lieu Taxes		0.00%	-			-		0.00%	-			-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		-26.33%	(774,146)			**$ 2,155,894**		-22.75%	(660,388)			**$ 1,483,868**

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-d Budget

6/5/26

EDUCATION PROTECTION ACCOUNT

		Calculated* 2023-24	CDE P-2 Certification* 2024-25	Calculated* 2024-25	Estimated P-2 2025-26	Calculated* 2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1	Total ADA for EPA Minimum	176.90	185.27	185.27	185.27	185.27	177.45	178.14	174.59	174.59	116.40
A-2	Minimum Funding per ADA	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	*$ 35,380*	$ 37,054	$ 37,054	$ 37,054	$ 37,054	$ 35,490	$ 35,628	$ 34,918	$ 34,918	$ 23,280
EPA PROPORTIONATE SHARE CAP											
B3,B7	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	$ 6,672.69		$ 6,744.09	$ 6,899.20	$ 6,899.20	$ 7,097.21	$ 7,331.42	$ 7,557.96	$ 7,793.01	$ 8,036
B4, B8	Current Year Funded ADA, excluding NSS	176.90		185.27	185.27	185.27	177.45	178.14	174.59	174.59	116.40
B-11	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	$ 66.84		$ 67.56	$ 69.11	$ 69.11	$ 71.09	$ 73.44	$ 75.71	$ 78.06	$ 80.50
B-12	Current Year Funded ADA, including NSS	176.90		185.27	185.27	185.27	177.45	178.14	174.59	174.59	116.40
B9+B13	*Adjusted Total Revenue Limit*	*$ 1,192,223*		*$ 1,261,995*	*$ 1,291,019*	*$ 1,291,019*	*$ 1,272,015*	*$ 1,319,102*	*$ 1,332,762*	*$ 1,374,210*	*$ 944,778*
B14	*Current Year Adjusted NSS Allowance*	*$ -*		*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	*$ 1,192,223*	*$ 1,261,995*	$ 1,261,995	$ 1,291,019	$ 1,291,019	$ 1,272,015	$ 1,319,102	$ 1,332,762	$ 1,374,210	$ 944,778
B-17	Local Revenue/In-Lieu of Property Taxes	$ 1,154,861	$ 1,203,175	$ 1,201,648	$ 1,249,776	$ 1,249,776	$ 1,249,776	$ 1,269,364	$ 1,287,731	$ -	$ -
B-18	EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	*$ 37,362*	$ 58,820	$ 60,347	$ 41,243	$ 41,243	$ 22,239	$ 49,738	$ 45,031	$ 1,374,210	$ 944,778
EPA PROPORTIONATE SHARE											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$1,192,223	*$ 1,261,995*	$1,261,995	$1,291,019	$1,291,019	$1,272,015	$1,319,102	$1,332,762	$1,374,210	$944,778
C-2	Statewide EPA Proportionate Share Ratio *(as of P-2 certification)*		49.68656772%		36.06588113%		36.06588113%	36.06588113%	36.06588113%	0.00000000%	0.00000000%
C-3	EPA Proportionate Share (C-1 * C-2)	*$ 262,746*	$ 627,042	*$ 637,869*	$ 465,617	*$ 465,617*	$ 458,763	$ 475,746	$ 480,672	$ -	$ -
EPA ENTITLEMENT											
D-1	EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	*$ 37,362*	$ 58,820	$ 60,347	$ 41,243	$ 41,243	$ 35,490	$ 49,738	$ 45,031	$ 34,918	$ 23,280
D-2	Miscellaneous Adjustments**	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	$-	$-	$-	$-	$-
D-3	Adjusted EPA Entitlement (D-1 + D-2+D-2a)	*37,362*	58,820	60,347	41,243	41,243	35,490	49,738	45,031	34,918	23,280
D-4	Prior Year Annual Adjustment	*(5,319)*	*$ (5,618)*	*(5,618)*	*$ 1,527*	*1,527*	-				
D-5	P2 Entitlement Net of PY Adjustment	*32,043*	*$ 53,202*	*54,729*	$ 42,770	*42,770*	35,490	49,738	45,031	34,918	23,280
C-2	Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	22.03836064%	50.54446491%	50.54446491%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	36.06588113%	0.00000000%	0.00000000%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		*$ 60,347*		*$ 41,243*		*35,490*	*49,738*	*45,031*	*34,918*	*23,280*

**CDE P-2 Certification and Calculated columns can be compared to determine accruals ents. Enter accrual information on Data Entry tab.*
***A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of iso an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.*

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget	6/5/2026							
	2023-24	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
General Assumptions								
COLA & Augmentation	8.22%	1.07%	2.30%	2.87%	3.30%	3.09%	3.11%	3.12%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	184	195	180	180	180	180	-	-
Unduplicated Pupil Count (UPC)	159	162	157	157	157	157	-	-
Unduplicated Pupil Percentage (UPP)	85.45%	84.46%	85.51%	85.77%	87.22%	87.22%	0.00%	0.00%
Current Year LCFF Average Daily Attendance (ADA)	172.50	185.27	174.59	174.59	174.59	174.59	-	-
Funded LCFF ADA	176.90	185.27	185.27	177.45	178.14	174.59	174.59	116.40
LCFF ADA Funding Method	3PY Average	Current Year	Prior Year	3PY Average	3PY Average	Current Year	Prior Year	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
LCFF Entitlement Summary								
Base Grant	$1,780,781	$1,888,017	$1,931,467	$1,902,189	$1,971,174	$1,990,415	$2,052,292	$1,410,950
Grade Span Adjustment	83,313	74,532	76,248	80,135	88,306	95,075	98,087	67,403
Adjusted Base Grant	$1,864,094	$1,962,549	$2,007,715	$1,982,324	$2,059,480	$2,085,490	$2,150,379	$1,478,353
Supplemental Grant	318,573	331,513	343,359	340,048	359,256	363,792	-	-
Concentration Grant	368,951	375,808	398,160	396,474	431,317	436,764	-	-
Total Base, Supplemental and Concentration Grant	$2,551,618	$2,669,870	$2,749,234	$2,718,846	$2,850,053	$2,886,046	$2,150,379	$1,478,353
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	5,515	5,515	5,515	5,515	5,515	5,515	5,515	5,515
Add-on: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	122	36,001	42,807	45,632	47,136	48,592	-	-
Total Allowance and Add-On Amounts	$5,637	$41,516	$48,322	$51,147	$52,651	$54,107	$5,515	$5,515
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$2,557,255**	**$2,711,386**	**$2,797,556**	**$2,769,993**	**$2,902,704**	**$2,940,153**	**$2,155,894**	**$1,483,868**
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 2,557,255**	**$ 2,711,386**	**$ 2,797,556**	**$ 2,769,993**	**$ 2,902,704**	**$ 2,940,153**	**$ 2,155,894**	**$ 1,483,868**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 14,456	$ 14,635	$ 15,100	$ 15,610	$ 16,295	$ 16,840	$ 12,348	$ 12,748
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	2,557,255	2,711,386	2,797,556	2,769,993	2,902,704	2,940,153	2,155,894	1,483,868
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$ 1,154,861*	*$ 1,201,648*	*$ 1,249,776*	*$ 1,249,776*	*$ 1,269,364*	*$ 1,287,731*	$ -	$ -
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 37,362	$ 60,347	$ 41,243	$ 35,490	$ 49,738	$ 45,031	$ 34,918	$ 23,280
Net State Aid *(excludes Additional State Aid)*	$ 1,365,032	$ 1,449,391	$ 1,506,537	$ 1,484,727	$ 1,583,602	$ 1,607,391	$ 2,120,976	$ 1,460,588
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 2,557,255**	**$ 2,711,386**	**$ 2,797,556**	**$ 2,769,993**	**$ 2,902,704**	**$ 2,940,153**	**$ 2,155,894**	**$ 1,483,868**

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget	6/5/2026							
	2023-24	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	$ 1,365,032	$ 1,449,391	$ 1,506,537	$ 1,484,727	$ 1,583,602	$ 1,607,391	$ 2,120,976	$ 1,460,588
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 37,362	$ 60,347	$ 41,243	$ 35,490	$ 49,738	$ 45,031	$ 34,918	$ 23,280
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ (5,319)	$ (5,618)	$ 1,527	$ -	$ -	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 1,154,861	$ 1,201,648	$ 1,249,776	$ 1,249,776	$ 1,269,364	$ 1,287,731	$ -	$ -
% Change		4.0513%	4.0052%	0.0000%	1.5673%	1.4469%	-100.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	$ 2,557,255	$ 2,711,386	$ 2,797,556	$ 2,769,993	$ 2,902,704	$ 2,940,153	$ 2,155,894	$ 1,483,868
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	$ 2,557,255	$ 2,711,386	$ 2,797,556	$ 2,769,993	$ 2,902,704	$ 2,940,153	$ 2,155,894	$ 1,483,868
LCAP Percentage to Increase or Improve Services Calculation								
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 1,864,216	$ 1,998,550	$ 2,050,522	$ 2,027,956	$ 2,106,616	$ 2,134,082	$ 2,150,379	$ 1,478,353
Supplemental and Concentration Grant funding in the LCAP year	$ 687,524	$ 707,321	$ 741,519	$ 736,522	$ 790,573	$ 800,556	$ -	$ -
Projected Additional 15% Concentration Grant funding in the LCAP year	$ 85,143	$ 86,725	$ 91,882	$ 91,493	$ 99,534	$ 100,792	$ -	$ -
Percentage to Increase or Improve Services	36.88%	35.39%	36.16%	36.32%	37.53%	37.51%	0.00%	0.00%

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget	6/5/2026							
	2023-24	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
Necessary Small School Allowance by School								
District Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
District Funded NSS ADA	-	-	-	-	-	-	-	-
District NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NSS #1								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NSS #2								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NSS #3	*312.00*	*316.00*						
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NSS #4								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NSS #5	-	-						
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget	6/5/2026							
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 14,990.00	$ 15,057.02	$ 15,504.98	$ 15,974.38	$ 16,649.34	$ 17,164.14	$ 12,789.00	$ 13,187.00
Grades 4-6	$ 13,782.70	$ 13,844.89	$ 14,256.15	$ 14,689.25	$ 15,309.75	$ 15,783.04	$ 11,760.00	$ 12,127.00
Grades 7-8	$ 14,190.61	$ 14,254.38	$ 14,677.90	$ 15,124.03	$ 15,763.66	$ 16,250.79	$ 12,108.00	$ 12,486.00
Grades 9-12	$ 16,873.51	$ 16,950.71	$ 17,453.54	$ 17,983.70	$ 18,744.52	$ 19,324.36	$ 14,398.00	$ 14,847.00
Base Grants								
Grades TK-3	$ 9,919	$ 10,025	$ 10,256	$ 10,550	$ 10,898	$ 11,235	$ 11,584	$ 11,945
Grades 4-6	$ 10,069	$ 10,177	$ 10,411	$ 10,710	$ 11,063	$ 11,405	$ 11,760	$ 12,127
Grades 7-8	$ 10,367	$ 10,478	$ 10,719	$ 11,027	$ 11,391	$ 11,743	$ 12,108	$ 12,486
Grades 9-12	$ 12,015	$ 12,144	$ 12,423	$ 12,780	$ 13,202	$ 13,610	$ 14,033	$ 14,471
Grade Span Adjustment								
Grades TK-3	$ 1,032	$ 1,043	$ 1,067	$ 1,097	$ 1,133	$ 1,168	$ 1,205	$ 1,242
Grades 9-12	$ 312	$ 316	$ 323	$ 332	$ 343	$ 354	$ 365	$ 376
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 10,951	$ 11,068	$ 11,323	$ 11,647	$ 12,031	$ 12,403	$ 12,789	$ 13,187
Grades 4-6	$ 10,069	$ 10,177	$ 10,411	$ 10,710	$ 11,063	$ 11,405	$ 11,760	$ 12,127
Grades 7-8	$ 10,367	$ 10,478	$ 10,719	$ 11,027	$ 11,391	$ 11,743	$ 12,108	$ 12,486
Grades 9-12	$ 12,327	$ 12,460	$ 12,746	$ 13,112	$ 13,545	$ 13,964	$ 14,398	$ 14,847
Prorated Base Grants								
Grades TK-3	$ 9,919	$ 10,025	$ 10,256	$ 10,550	$ 10,898	$ 11,235	$ 11,584	$ 11,945
Grades 4-6	$ 10,069	$ 10,177	$ 10,411	$ 10,710	$ 11,063	$ 11,405	$ 11,760	$ 12,127
Grades 7-8	$ 10,367	$ 10,478	$ 10,719	$ 11,027	$ 11,391	$ 11,743	$ 12,108	$ 12,486
Grades 9-12	$ 12,015	$ 12,144	$ 12,423	$ 12,780	$ 13,202	$ 13,610	$ 14,033	$ 14,471
Prorated Grade Span Adjustment								
Grades TK-3	$ 1,032	$ 1,043	$ 1,067	$ 1,097	$ 1,133	$ 1,168	$ 1,205	$ 1,242
Grades 9-12	$ 312	$ 316	$ 323	$ 332	$ 343	$ 354	$ 365	$ 376
Supplemental Grant	20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 2,190	$ 2,214	$ 2,265	$ 2,329	$ 2,406	$ 2,481	$ 2,558	$ 2,637
Grades 4-6	$ 2,014	$ 2,035	$ 2,082	$ 2,142	$ 2,213	$ 2,281	$ 2,352	$ 2,425
Grades 7-8	$ 2,073	$ 2,096	$ 2,144	$ 2,205	$ 2,278	$ 2,349	$ 2,422	$ 2,497
Grades 9-12	$ 2,465	$ 2,492	$ 2,549	$ 2,622	$ 2,709	$ 2,793	$ 2,880	$ 2,969
Actual - 1.00 ADA, Local UPP as follows:	*85.45%*	*84.46%*	*85.51%*	*85.77%*	*87.22%*	*87.22%*	*0.00%*	*0.00%*
Grades TK-3	$ 1,872	$ 1,870	$ 1,936	$ 1,998	$ 2,099	$ 2,164	$ -	$ -
Grades 4-6	$ 1,721	$ 1,719	$ 1,780	$ 1,837	$ 1,930	$ 1,989	$ -	$ -
Grades 7-8	$ 1,772	$ 1,770	$ 1,833	$ 1,892	$ 1,987	$ 2,048	$ -	$ -
Grades 9-12	$ 2,107	$ 2,105	$ 2,180	$ 2,249	$ 2,363	$ 2,436	$ -	$ -
Concentration Grant (>55% population)	65%	65%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 7,118	$ 7,194	$ 7,360	$ 7,571	$ 7,820	$ 8,062	$ 8,313	$ 8,572
Grades 4-6	$ 6,545	$ 6,615	$ 6,767	$ 6,962	$ 7,191	$ 7,413	$ 7,644	$ 7,883
Grades 7-8	$ 6,739	$ 6,811	$ 6,967	$ 7,168	$ 7,404	$ 7,633	$ 7,870	$ 8,116
Grades 9-12	$ 8,013	$ 8,099	$ 8,285	$ 8,523	$ 8,804	$ 9,077	$ 9,359	$ 9,651
Actual - 1.00 ADA, Local UPP >55% as follows:	*30.4500%*	*29.4600%*	*30.5100%*	*30.7700%*	*32.2200%*	*32.2200%*	*0.0000%*	*0.0000%*
Grades TK-3	$ 2,167	$ 2,119	$ 2,246	$ 2,329	$ 2,520	$ 2,598	$ -	$ -
Grades 4-6	$ 1,993	$ 1,949	$ 2,065	$ 2,142	$ 2,317	$ 2,389	$ -	$ -
Grades 7-8	$ 2,052	$ 2,006	$ 2,126	$ 2,205	$ 2,386	$ 2,459	$ -	$ -
Grades 9-12	$ 2,440	$ 2,386	$ 2,528	$ 2,622	$ 2,837	$ 2,924	$ -	$ -

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA
1. Property Taxes per ADA
2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.
1. Property taxes per ADA x District of Residence ADA
2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Local Property Taxes (w/out RDA)	$ 1,154,861	$ 1,201,648	$ 1,249,776	$ 1,249,776	$ 1,269,364	$ 1,287,731	$ -	$ -
District LCFF ADA	176.90	185.27	185.27	177.45	178.14	174.59	174.59	116.40
Total Charter LCFF ADA	-	-	-	-	-	-	-	-
Total LCFF ADA	176.90	185.27	185.27	177.45	178.14	174.59	174.59	116.40
Property Taxes per ADA	$ 6,528.33	$ 6,485.93	$ 6,745.70	$ 7,042.98	$ 7,125.65	$ 7,375.74	$ -	$ -
Funding Method:								
Property Taxes per ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	-	-	-	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Prior Year Basic Aid Status		*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*
1 N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 In-Lieu at LCFF Adj Base grant/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 In-Lieu at LCFF Adj Base grant/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3 N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 In-Lieu at LCFF Adj Base grant/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4 N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 In-Lieu at LCFF Adj Base grant/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5 N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2 In-Lieu at LCFF Adj Base grant/ADA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

RATES 2023-24

ADA	Level / # FTE	Allowance	12/13 deficited rate
Elementary			
1 - 24	1	268,348	151,414
25 - 48	2	531,045	302,829
49 - 72	3	793,973	454,243
73 - 96	4	1,056,670	605,656
High School			
1 - 19	1	226,141	122,901
1 - 19	2	322,421	245,803
1 - 19	3	716,202	545,921
20 - 38	4	877,412	668,822
39 - 57	5	1,038,623	791,725
58 - 71	6	1,199,833	914,626
72 - 86	7	1,361,044	1,037,527
87 - 100	8	1,522,254	1,160,429
101 - 114	9	1,683,465	1,283,330
115 - 129	10	1,844,675	1,406,231
130 - 143	11	2,005,886	1,529,133
144 - 171	12	2,167,097	1,652,035
172 - 210	13	2,594,792	1,774,936
211 - 248	14	3,063,276	1,897,838
249 - 286	15	3,531,767	2,020,739
NSS Add-on per ADA			
		335.30	-

The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

Funded COLA 2023-24	8.22%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	9,919	1,032	1,872	2,167
Grades 4-6	10,069	-	1,721	1,993
Grades 7-8	10,367	-	1,772	2,052
Grades 9-12	12,015	312	2,107	2,440

ADA & NSS FTE **2023-24**

		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	NPS, CDS, & COE operated
Third PY ADA (net of charter shift)								
2020-21	Grades TK-3	82.00	-	-	-	-	-	
	Grades 4-6	62.14	-	-	-	-	-	
	Grades 7-8	42.01	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Third PRIOR YEAR ADA	186.15	-	-	-	-	-	
Third PY NUMBER OF FTE			0.0	0.0	0.0	0.0	0.0	
Second PY ADA (net of charter shift)								
2021-22	Grades TK-3	81.02	-	-	-	-	-	
	Grades 4-6	49.85	-	-	-	-	-	
	Grades 7-8	39.06	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Second PRIOR YEAR ADA	169.93	-	-	-	-	-	
Second PY NUMBER OF FTE			0.0	0.0	0.0	0.0	0.0	
PRIOR YEAR ADA (net of charter shift)								
2022-23	Grades TK-3	79.16	-	-	-	-	-	
	Grades 4-6	58.89	-	-	-	-	-	
	Grades 7-8	36.56	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	PRIOR YEAR ADA	174.61	-	-	-	-	-	
	PRIOR YEAR NUMBER OF FTE		0.0	0.0	0.0	0.0	0.0	
THREE PRIOR YEAR AVERAGE (net of charter shift)								
	Grades TK-3	80.73	-	-	-	-	-	
	Grades 4-6	56.96	-	-	-	-	-	
	Grades 7-8	39.21	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	3 PY AVERAGE ADA	176.90	-	-	-	-	-	
3 PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
CURRENT YEAR ADA (before charter shift)								
2023-24	Grades TK-3	66.72	-	-	-	-	-	-
	Grades 4-6	61.86	-	-	-	-	-	-
	Grades 7-8	43.92	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-
	CURRENT YEAR ADA	172.50	-	-	-	-	-	
	CURRENT YEAR NUMBER OF FTE		0.0	0.0	0.0	0.0	0.0	

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

NSS FUNDING CALCULATIONS		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5
Eligibility as a NSS		Eligible	Eligible	Eligible	Eligible	Eligible
Type of NSS school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
NSS Allowance if funded as NSS & on prior year						
NSS allowance level using PY		-	-	-	-	-
NSS Allowance using PY		-	-	-	-	-
NSS Add-on using PY		-	-	-	-	-
Total NSS Allowance using PY		-	-	-	-	-
NSS Allowance if funded as NSS & on 3 PY average		Eligible	Eligible	Eligible	Eligible	Eligible
NSS allowance level using 3 PY average		-	-	-	-	-
NSS Allowance using 3 PY average		-	-	-	-	-
NSS Add-on using 3 PY average		-	-	-	-	-
Total NSS Allowance using 3 PY average		-	-	-	-	-
NSS Allowance if funded as NSS & on current year						
NSS allowance level using CY		-	-	-	-	-
NSS Allowance using CY		-	-	-	-	-
NSS Add-on using CY		-	-	-	-	-
Total NSS Allowance using CY		-	-	-	-	-
NSS allowance level >0?		NO	NO	NO	NO	NO
NSS Allowance if funded as NSS is based on		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
NSS Funding		-	-	-	-	-
NSS ADA	Grades TK-3	-	-	-	-	-
	Grades 4-6	-	-	-	-	-
	Grades 7-8	-	-	-	-	-
	Grades 9-12	-	-	-	-	-
	Total	-	-	-	-	-
NSS allowance Level		-	-	-	-	-

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

2023-24

							2023-24					
	Funded P2 NSS ADA and NSS Allowances						NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	TOTAL
	Best funding option calculated is:						LCFF	LCFF	LCFF	LCFF	LCFF	
	Selected funding method:						LCFF	LCFF	LCFF	LCFF	LCFF	
	NSS Allowance											
	Third Prior Year	2020-21										
		NSS ADA										
		Grades TK-3					-	-	-	-	-	-
		Grades 4-6					-	-	-	-	-	-
		Grades 7-8					-	-	-	-	-	-
		Grades 9-12					-	-	-	-	-	-
		P2 NSS ADA					-	-	-	-	-	-
	Second Prior Year	2021-22										
		NSS ADA										
		Grades TK-3					-	-	-	-	-	-
		Grades 4-6					-	-	-	-	-	-
		Grades 7-8					-	-	-	-	-	-
		Grades 9-12					-	-	-	-	-	-
		P2 NSS ADA					-	-	-	-	-	-
	Prior Year	2022-23										
		NSS ADA										
		Grades TK-3					-	-	-	-	-	-
		Grades 4-6					-	-	-	-	-	-
		Grades 7-8					-	-	-	-	-	-
		Grades 9-12					-	-	-	-	-	-
		P2 NSS ADA					-	-	-	-	-	-
		NSS Allowances					-	-	-	-	-	-
	Current Year	2023-24										
		NSS ADA										
		Grades TK-3					-	-	-	-	-	-
		Grades 4-6					-	-	-	-	-	-
		Grades 7-8					-	-	-	-	-	-
		Grades 9-12					-	-	-	-	-	-
		P2 NSS ADA					-	-	-	-	-	-
		NSS Allowances					-	-	-	-	-	-
	Funded	**NSS allowance Level**					-	-	-	-	-	-
		NSS ADA										
		Grades TK-3					-	-	-	-	-	-
		Grades 4-6					-	-	-	-	-	-
		Grades 7-8					-	-	-	-	-	-
		Grades 9-12					-	-	-	-	-	-
		P2 NSS ADA					-	-	-	-	-	-
		NSS Allowances					-	-	-	-	-	-
	Exclude: LCFF Adjusted Base Funding for NSS ADA						NSS ADA	Rates		Amounts		Total
								Base	**Grade Span**	**Base**	**Grade Span**	
		Grades TK-3					-	9,919	1,032	-	-	-
		Grades 4-6					-	10,069	-	-	-	-
		Grades 7-8					-	10,367	-	-	-	-
		Grades 9-12					-	12,015	312	-	-	-
	Total Exclusion: LCFF Adjusted Base Funding for NSS ADA						-			-	-	-
	Adjusted NSS Allowance (Deficited) for EPA						NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
	Funding at 12-13 levels (deficited)											
	NSS Allowances						-	-	-	-	-	-
	NSS Add-on											
	NSS Add-on per ADA						-	-	-	-	-	
	Funded ADA						-	-	-	-	-	
	NSS Add-on						-	-	-	-	-	-
	TOTAL Adjusted NSS Allowance (Deficited) for EPA											-

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

RATES 2024-25 ADA	Level / # FTE	Allowance	12/13 deficited rate
Elementary			
1 - 24	1	271,219	153,034
25 - 48	2	536,727	306,069
49 - 72	3	802,469	459,103
73 - 96	4	1,067,976	612,137
High School			
1 - 19	1	228,561	124,216
1 - 19	2	325,871	248,433
1 - 19	3	723,865	551,762
20 - 38	4	886,800	675,978
39 - 57	5	1,049,736	800,196
58 - 71	6	1,212,671	924,412
72 - 86	7	1,375,607	1,048,629
87 - 100	8	1,538,542	1,172,846
101 - 114	9	1,701,478	1,297,062
115 - 129	10	1,864,413	1,421,278
130 - 143	11	2,027,349	1,545,495
144 - 171	12	2,190,285	1,669,712
172 - 210	13	2,622,556	1,793,928
211 - 248	14	3,096,053	1,918,145
249 - 286	15	3,569,557	2,042,361
NSS Add-on per ADA		338.89	-

The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

Funded COLA 2024-25	1.07%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	10,025	1,043	1,870	2,119
Grades 4-6	10,177	-	1,719	1,949
Grades 7-8	10,478	-	1,770	2,006
Grades 9-12	12,144	316	2,105	2,386

ADA & NSS FTE — 2024-25

		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	NPS, CDS, & COE operated
Third PY ADA (net of charter shift)								
2021-22	Grades TK-3	81.02	-	-	-	-	-	
	Grades 4-6	49.85	-	-	-	-	-	
	Grades 7-8	39.06	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Third PRIOR YEAR ADA	169.93	-	-	-	-	-	
Third PY NUMBER OF FTE			-	-	-	-	-	
Second PY ADA (net of charter shift)								
2022-23	Grades TK-3	79.16	-	-	-	-	-	
	Grades 4-6	58.89	-	-	-	-	-	
	Grades 7-8	36.56	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Second PRIOR YEAR ADA	174.61	-	-	-	-	-	
Second PY NUMBER OF FTE			-	-	-	-	-	
PRIOR YEAR ADA (net of charter shift)								
2023-24	Grades TK-3	66.72	-	-	-	-	-	
	Grades 4-6	61.86	-	-	-	-	-	
	Grades 7-8	43.92	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	PRIOR YEAR ADA	172.50	-	-	-	-	-	
	PRIOR YEAR NUMBER OF FTE		-	-	-	-	-	
THREE PRIOR YEAR AVERAGE (net of charter shift)								
	Grades TK-3	75.63	-	-	-	-	-	
	Grades 4-6	56.87	-	-	-	-	-	
	Grades 7-8	39.85	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	3 PY AVERAGE ADA	172.35	-	-	-	-	-	
3 PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
CURRENT YEAR ADA (before charter shift)								
2024-25	Grades TK-3	71.46	-	-	-	-	-	-
	Grades 4-6	69.34	-	-	-	-	-	-
	Grades 7-8	44.47	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-
	CURRENT YEAR ADA	185.27	-	-	-	-	-	-
	CURRENT YEAR NUMBER OF FTE		-	-	-	-	-	

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

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NSS FUNDING CALCULATIONS		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5
Eligibility as a NSS		Eligible	Eligible	Eligible	Eligible	Eligible
Type of NSS school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
NSS Allowance if funded as NSS & on prior year						
NSS allowance level using PY		-	-	-	-	-
NSS Allowance using PY		-	-	-	-	-
NSS Add-on using PY		-	-	-	-	-
Total NSS Allowance using PY		-	-	-	-	-
NSS Allowance if funded as NSS & on 3 PY average		Eligible	Eligible	Eligible	Eligible	Eligible
NSS allowance level using 3 PY average		-	-	-	-	-
NSS Allowance using 3 PY average		-	-	-	-	-
NSS Add-on using 3 PY average		-	-	-	-	-
Total NSS Allowance using 3 PY average		-	-	-	-	-
NSS Allowance if funded as NSS & on current year						
NSS allowance level using CY		-	-	-	-	-
NSS Allowance using CY		-	-	-	-	-
NSS Add-on using CY		-	-	-	-	-
Total NSS Allowance using CY		-	-	-	-	-
NSS allowance level >0?		NO	NO	NO	NO	NO
NSS Allowance if funded as NSS is based on		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
NSS Funding		-	-	-	-	-
NSS ADA	Grades TK-3	-	-	-	-	-
	Grades 4-6	-	-	-	-	-
	Grades 7-8	-	-	-	-	-
	Grades 9-12	-	-	-	-	-
	Total	-	-	-	-	-
NSS allowance Level		-	-	-	-	-

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

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2024-25

Funded P2 NSS ADA and NSS Allowances			NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	TOTAL
Best funding option calculated is:			LCFF	LCFF	LCFF	LCFF	LCFF	
Selected funding method:			LCFF	LCFF	LCFF	LCFF	LCFF	
NSS Allowance								
Third Prior Year	2021-22							
	NSS ADA							
	Grades TK-3		-	-	-	-	-	-
	Grades 4-6		-	-	-	-	-	-
	Grades 7-8		-	-	-	-	-	-
	Grades 9-12		-	-	-	-	-	-
	P2 NSS ADA		-	-	-	-	-	-
Second Prior Year	2022-23							
	NSS ADA							
	Grades TK-3		-	-	-	-	-	-
	Grades 4-6		-	-	-	-	-	-
	Grades 7-8		-	-	-	-	-	-
	Grades 9-12		-	-	-	-	-	-
	P2 NSS ADA		-	-	-	-	-	-
Prior Year	2023-24							
	NSS ADA							
	Grades TK-3		-	-	-	-	-	-
	Grades 4-6		-	-	-	-	-	-
	Grades 7-8		-	-	-	-	-	-
	Grades 9-12		-	-	-	-	-	-
	P2 NSS ADA		-	-	-	-	-	-
	NSS Allowances		-	-	-	-	-	-
Current Year	2024-25							
	NSS ADA							
	Grades TK-3		-	-	-	-	-	-
	Grades 4-6		-	-	-	-	-	-
	Grades 7-8		-	-	-	-	-	-
	Grades 9-12		-	-	-	-	-	-
	P2 NSS ADA		-	-	-	-	-	-
	NSS Allowances		-	-	-	-	-	-
Funded	**NSS allowance Level**		-	-	-	-	-	
	NSS ADA							
	Grades TK-3		-	-	-	-	-	-
	Grades 4-6		-	-	-	-	-	-
	Grades 7-8		-	-	-	-	-	-
	Grades 9-12		-	-	-	-	-	-
	P2 NSS ADA		-	-	-	-	-	-
	NSS Allowances		-	-	-	-	-	-

Exclude: LCFF Adjusted Base Funding for NSS ADA	NSS ADA	Rates		Amounts		Total
		Base	**Grade Span**	**Base**	**Grade Span**	
Grades TK-3	-	10,025	1,043	-	-	-
Grades 4-6	-	10,177	-	-	-	-
Grades 7-8	-	10,478	-	-	-	-
Grades 9-12	-	12,144	316	-	-	-
Total Exclusion: LCFF Adjusted Base Funding for NSS ADA	-			-	-	-

Adjusted NSS Allowance (Deficited) for EPA	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Funding at 12-13 levels (deficited)						
NSS Allowances	-	-	-	-	-	-
NSS Add-on						
NSS Add-on per ADA	-	-	-	-	-	
Funded ADA	-	-	-	-	-	
NSS Add-on	-	-	-	-	-	-
TOTAL Adjusted NSS Allowance (Deficited) for EPA						-

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

RATES	2025-26		12/13 deficited rate (adj. for COLA)
ADA	Level / # FTE	Allowance	
Elementary			
1 - 24	1	277,457	156,554
25 - 48	2	549,072	313,109
49 - 72	3	820,926	469,662
73 - 96	4	1,092,539	626,216
High School			
1 - 19	1	233,818	127,073
1 - 19	2	333,366	254,147
1 - 19	3	740,514	564,453
20 - 38	4	907,196	691,525
39 - 57	5	1,073,880	818,601
58 - 71	6	1,240,562	945,673
72 - 86	7	1,407,246	1,072,747
87 - 100	8	1,573,928	1,199,821
101 - 114	9	1,740,612	1,326,894
115 - 129	10	1,907,294	1,453,967
130 - 143	11	2,073,978	1,581,041
144 - 171	12	2,240,662	1,708,115
172 - 210	13	2,682,875	1,835,188
211 - 248	14	3,167,262	1,962,262
249 - 286	15	3,651,657	2,089,335
NSS Add-on per ADA		346.68	-

The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

Funded COLA 2025-26	2.30%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	10,256	1,067	1,936	2,246
Grades 4-6	10,411	-	1,780	2,065
Grades 7-8	10,719	-	1,833	2,126
Grades 9-12	12,423	323	2,180	2,528

	A	B	C	D	E	F	G	H	I	J	K	L
1	Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget											
2	**NECESSARY SMALL SCHOOLS (NSS)**											
3	*The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded*											
4	*under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants*											
5	*generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and*											
	Concentration grants are not affected by this calculation.											
338	**ADA & NSS FTE**							**2025-26**				NPS, CDS, & COE
339						DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	operated
340	Third PY ADA (net of charter shift)											
341	2022-23			Grades TK-3		79.16	-	-	-	-	-	
342				Grades 4-6		58.89	-	-	-	-	-	
343				Grades 7-8		36.56	-	-	-	-	-	
344				Grades 9-12		-	-	-	-	-	-	
345				Third PRIOR YEAR ADA		174.61	-	-	-	-	-	
346	Third PY NUMBER OF FTE						-	-	-	-	-	
347	Second PY ADA (net of charter shift)											
348	2023-24			Grades TK-3		66.72	-	-	-	-	-	
349				Grades 4-6		61.86	-	-	-	-	-	
350				Grades 7-8		43.92	-	-	-	-	-	
351				Grades 9-12		-	-	-	-	-	-	
352				Second PRIOR YEAR ADA		172.50	-	-	-	-	-	
353	Second PY NUMBER OF FTE						-	-	-	-	-	
354	PRIOR YEAR ADA (net of charter shift)											
355		0		Grades TK-3		71.46	-	-	-	-	-	
356				Grades 4-6		69.34	-	-	-	-	-	
357				Grades 7-8		44.47	-	-	-	-	-	
358				Grades 9-12		-	-	-	-	-	-	
359				PRIOR YEAR ADA		185.27	-	-	-	-	-	
360	PRIOR YEAR NUMBER OF FTE						-	-	-	-	-	
361	THREE PRIOR YEAR AVERAGE (net of charter shift)											
362				Grades TK-3		72.45	-	-	-	-	-	
363				Grades 4-6		63.36	-	-	-	-	-	
364				Grades 7-8		41.65	-	-	-	-	-	
365				Grades 9-12		-	-	-	-	-	-	
366				3 PY AVERAGE ADA		177.46	-	-	-	-	-	
367	3 PRIOR YEAR NUMBER OF FTE						-	-	-	-	-	
368	CURRENT YEAR ADA (before charter shift)											
369	2025-26			Grades TK-3		80.97	-	-	-	-	-	-
370				Grades 4-6		55.32	-	-	-	-	-	-
371				Grades 7-8		38.30	-	-	-	-	-	-
372				Grades 9-12		-	-	-	-	-	-	-
373				CURRENT YEAR ADA		174.59	-	-	-	-	-	-
374	CURRENT YEAR NUMBER OF FTE						-	-	-	-	-	

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

NSS FUNDING CALCULATIONS		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5
Eligibility as a NSS		Eligible	Eligible	Eligible	Eligible	Eligible
Type of NSS school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
NSS Allowance if funded as NSS & on prior year						
NSS allowance level using PY		-	-	-	-	-
NSS Allowance using PY		-	-	-	-	-
NSS Add-on using PY		-	-	-	-	-
Total NSS Allowance using PY		-	-	-	-	-
NSS Allowance if funded as NSS & on 3 PY average		Eligible	Eligible	Eligible	Eligible	Eligible
NSS allowance level using 3 PY average		-	-	-	-	-
NSS Allowance using 3 PY average		-	-	-	-	-
NSS Add-on using 3 PY average		-	-	-	-	-
Total NSS Allowance using 3 PY average		-	-	-	-	-
NSS Allowance if funded as NSS & on current year						
NSS allowance level using CY		-	-	-	-	-
NSS Allowance using CY		-	-	-	-	-
NSS Add-on using CY		-	-	-	-	-
Total NSS Allowance using CY		-	-	-	-	-
NSS allowance level >0?		NO	NO	NO	NO	NO
NSS Allowance if funded as NSS is based on		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
NSS Funding		-	-	-	-	-
NSS ADA	Grades TK-3	-	-	-	-	-
	Grades 4-6	-	-	-	-	-
	Grades 7-8	-	-	-	-	-
	Grades 9-12	-	-	-	-	-
	Total	-	-	-	-	-
NSS allowance Level		-	-	-	-	-

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

2025-26

Funded P2 NSS ADA and NSS Allowances			NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	TOTAL
Best funding option calculated is:			LCFF	LCFF	LCFF	LCFF	LCFF	
Selected funding method:			LCFF	LCFF	LCFF	LCFF	LCFF	
NSS Allowance								
Third Prior Year	2022-23							
	NSS ADA							
	Grades TK-3		-	-	-	-	-	-
	Grades 4-6		-	-	-	-	-	-
	Grades 7-8		-	-	-	-	-	-
	Grades 9-12		-	-	-	-	-	-
	P2 NSS ADA		-	-	-	-	-	-
Second Prior Year	2023-24							
	NSS ADA							
	Grades TK-3		-	-	-	-	-	-
	Grades 4-6		-	-	-	-	-	-
	Grades 7-8		-	-	-	-	-	-
	Grades 9-12		-	-	-	-	-	-
	P2 NSS ADA		-	-	-	-	-	-
Prior Year	2024-25							
	NSS ADA							
	Grades TK-3		-	-	-	-	-	-
	Grades 4-6		-	-	-	-	-	-
	Grades 7-8		-	-	-	-	-	-
	Grades 9-12		-	-	-	-	-	-
	P2 NSS ADA		-	-	-	-	-	-
	NSS Allowances		-	-	-	-	-	-
Current Year	2025-26							
	NSS ADA							
	Grades TK-3		-	-	-	-	-	-
	Grades 4-6		-	-	-	-	-	-
	Grades 7-8		-	-	-	-	-	-
	Grades 9-12		-	-	-	-	-	-
	P2 NSS ADA		-	-	-	-	-	-
	NSS Allowances		-	-	-	-	-	-
Funded	**NSS allowance Level**		-	-	-	-	-	
	NSS ADA							
	Grades TK-3		-	-	-	-	-	-
	Grades 4-6		-	-	-	-	-	-
	Grades 7-8		-	-	-	-	-	-
	Grades 9-12		-	-	-	-	-	-
	P2 NSS ADA		-	-	-	-	-	-
	NSS Allowances		-	-	-	-	-	-

Exclude: LCFF Adjusted Base Funding for NSS ADA	NSS ADA	Rates		Amounts		Total
		Base	**Grade Span**	**Base**	**Grade Span**	
Grades TK-3	-	10,256	1,067	-	-	-
Grades 4-6	-	10,411	-	-	-	-
Grades 7-8	-	10,719	-	-	-	-
Grades 9-12	-	12,423	323	-	-	-
Total Exclusion: LCFF Adjusted Base Funding for NSS ADA	-			-	-	-

Adjusted NSS Allowance (Deficited) for EPA	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Funding at 12-13 levels (deficited)						
NSS Allowances	-	-	-	-	-	-
NSS Add-on						
NSS Add-on per ADA	-	-	-	-	-	
Funded ADA	-	-	-	-	-	
NSS Add-on	-	-	-	-	-	-
TOTAL Adjusted NSS Allowance (Deficited) for EPA						-

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

RATES	2026-27		12/13 def. rate + COLA for EPA
ADA	Level / # FTE	Allowance	
Elementary			
1 - 24	1	285,420	161,047
25 - 48	2	564,830	322,095
49 - 72	3	844,487	483,141
73 - 96	4	1,123,895	644,188
High School			
1 - 19	1	240,529	130,720
1 - 19	2	342,934	261,441
1 - 19	3	761,767	580,653
20 - 38	4	933,233	711,372
39 - 57	5	1,104,700	842,095
58 - 71	6	1,276,166	972,814
72 - 86	7	1,447,634	1,103,535
87 - 100	8	1,619,100	1,234,256
101 - 114	9	1,790,568	1,364,976
115 - 129	10	1,962,033	1,495,696
130 - 143	11	2,133,501	1,626,417
144 - 171	12	2,304,969	1,757,138
172 - 210	13	2,759,874	1,887,858
211 - 248	14	3,258,162	2,018,579
249 - 286	15	3,756,460	2,149,299
NSS Add-on per ADA		356.63	-

The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

Funded COLA 2026-27	2.87%
Proration Factor	0.00%
Proposed NSS Augmentation	**0.00%**

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	10,550	1,097	1,998	2,329
Grades 4-6	10,710	-	1,837	2,142
Grades 7-8	11,027	-	1,892	2,205
Grades 9-12	12,780	332	2,249	2,622

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

ADA & NSS FTE		2026-27						
		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	NPS, CDS, & COE operated
Third PY ADA (net of charter shift)								
2023-24	Grades TK-3	66.72	-	-	-	-	-	
	Grades 4-6	61.86	-	-	-	-	-	
	Grades 7-8	43.92	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Third PRIOR YEAR ADA	172.50	-	-	-	-	-	
Third PY NUMBER OF FTE			-	-	-	-	-	
Second PY ADA (net of charter shift)								
2024-25	Grades TK-3	71.46	-	-	-	-	-	
	Grades 4-6	69.34	-	-	-	-	-	
	Grades 7-8	44.47	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Second PRIOR YEAR ADA	185.27	-	-	-	-	-	
Second PY NUMBER OF FTE			-	-	-	-	-	
PRIOR YEAR ADA (net of charter shift)								
2025-26	Grades TK-3	80.97	-	-	-	-	-	
	Grades 4-6	55.32	-	-	-	-	-	
	Grades 7-8	38.30	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	PRIOR YEAR ADA	174.59	-	-	-	-	-	
PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
THREE PRIOR YEAR AVERAGE (net of charter shift)								
	Grades TK-3	73.05	-	-	-	-	-	
	Grades 4-6	62.17	-	-	-	-	-	
	Grades 7-8	42.23	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	3 PY AVERAGE ADA	177.45	-	-	-	-	-	
3 PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
CURRENT YEAR ADA (before charter shift)								
2026-27	Grades TK-3	81.40	-	-	-	-	-	-
	Grades 4-6	54.57	-	-	-	-	-	-
	Grades 7-8	38.62	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-
	CURRENT YEAR ADA	174.59	-	-	-	-	-	-
CURRENT YEAR NUMBER OF FTE			-	-	-	-	-	

NSS FUNDING CALCULATIONS		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5
Eligibility as a NSS		Eligible	Eligible	Eligible	Eligible	Eligible
Type of NSS school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
NSS Allowance if funded as NSS & on prior year						
	NSS allowance level using PY	-	-	-	-	-
	NSS Allowance using PY	-	-	-	-	-
	NSS Add-on using PY	-	-	-	-	-
	Total NSS Allowance using PY	-	-	-	-	-
NSS Allowance if funded as NSS & on 3 PY average		Eligible	Eligible	Eligible	Eligible	Eligible
	NSS allowance level using 3 PY average	-	-	-	-	-
	NSS Allowance using 3 PY average	-	-	-	-	-
	NSS Add-on using 3 PY average	-	-	-	-	-
	Total NSS Allowance using 3 PY average	-	-	-	-	-
NSS Allowance if funded as NSS & on current year						
	NSS allowance level using CY	-	-	-	-	-
	NSS Allowance using CY	-	-	-	-	-
	NSS Add-on using CY	-	-	-	-	-
	Total NSS Allowance using CY	-	-	-	-	-
	NSS allowance level >0?	NO	NO	NO	NO	NO
NSS Allowance if funded as NSS is based on		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
	NSS Funding	-	-	-	-	-
	NSS ADA Grades TK-3	-	-	-	-	-
	Grades 4-6	-	-	-	-	-
	Grades 7-8	-	-	-	-	-
	Grades 9-12	-	-	-	-	-
	Total	-	-	-	-	-
	NSS allowance Level	-	-	-	-	-

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

2026-27

| **Funded P2 NSS ADA and NSS Allowances** | | |

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

RATES 2027-28 ADA	Level / # FTE	Allowance	12/13 def. rate + COLA for EPA
Elementary			
1 - 24	1	294,839	166,362
25 - 48	2	583,469	332,724
49 - 72	3	872,355	499,085
73 - 96	4	1,160,984	665,446
High School			
1 - 19	1	248,466	135,034
1 - 19	2	354,251	270,069
1 - 19	3	786,905	599,815
20 - 38	4	964,030	734,847
39 - 57	5	1,141,155	869,884
58 - 71	6	1,318,279	1,004,917
72 - 86	7	1,495,406	1,139,952
87 - 100	8	1,672,530	1,274,986
101 - 114	9	1,849,657	1,410,020
115 - 129	10	2,026,780	1,545,054
130 - 143	11	2,203,907	1,680,089
144 - 171	12	2,381,033	1,815,124
172 - 210	13	2,850,950	1,950,157
211 - 248	14	3,365,681	2,085,192
249 - 286	15	3,880,423	2,220,226
NSS Add-on per ADA		368.40	-

The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

Funded COLA 2027-28	3.30%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	10,898	1,133	2,099	2,520
Grades 4-6	11,063	-	1,930	2,317
Grades 7-8	11,391	-	1,987	2,386
Grades 9-12	13,202	343	2,363	2,837

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

ADA & NSS FTE		2027-28						
		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	NPS, CDS, & COE operated
Third PY ADA (net of charter shift)								
2024-25	Grades TK-3	71.46	-	-	-	-	-	
	Grades 4-6	69.34	-	-	-	-	-	
	Grades 7-8	44.47	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Third PRIOR YEAR ADA	185.27	-	-	-	-	-	
Third PY NUMBER OF FTE			-	-	-	-	-	
Second PY ADA (net of charter shift)								
2025-26	Grades TK-3	80.97	-	-	-	-	-	
	Grades 4-6	55.32	-	-	-	-	-	
	Grades 7-8	38.30	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Second PRIOR YEAR ADA	174.59	-	-	-	-	-	
Second PY NUMBER OF FTE			-	-	-	-	-	
PRIOR YEAR ADA (net of charter shift)								
2026-27	Grades TK-3	81.40	-	-	-	-	-	
	Grades 4-6	54.57	-	-	-	-	-	
	Grades 7-8	38.62	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	PRIOR YEAR ADA	174.59	-	-	-	-	-	
PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
THREE PRIOR YEAR AVERAGE (net of charter shift)								
	Grades TK-3	77.94	-	-	-	-	-	
	Grades 4-6	59.74	-	-	-	-	-	
	Grades 7-8	40.46	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	3 PY AVERAGE ADA	178.14	-	-	-	-	-	
3 PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
CURRENT YEAR ADA (before charter shift)								
2027-28	Grades TK-3	81.40	-	-	-	-	-	-
	Grades 4-6	54.57	-	-	-	-	-	-
	Grades 7-8	38.62	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-
	CURRENT YEAR ADA	174.59	-	-	-	-	-	-
CURRENT YEAR NUMBER OF FTE			-	-	-	-	-	

NSS FUNDING CALCULATIONS		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5
Eligibility as a NSS		Eligible	Eligible	Eligible	Eligible	Eligible
Type of NSS school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
NSS Allowance if funded as NSS & on prior year						
	NSS allowance level using PY	-	-	-	-	-
	NSS Allowance using PY	-	-	-	-	-
	NSS Add-on using PY	-	-	-	-	-
	Total NSS Allowance using PY	-	-	-	-	-
NSS Allowance if funded as NSS & on 3 PY average		Eligible	Eligible	Eligible	Eligible	Eligible
	NSS allowance level using 3 PY average	-	-	-	-	-
	NSS Allowance using 3 PY average	-	-	-	-	-
	NSS Add-on using 3 PY average	-	-	-	-	-
	Total NSS Allowance using 3 PY average	-	-	-	-	-
NSS Allowance if funded as NSS & on current year						
	NSS allowance level using CY	-	-	-	-	-
	NSS Allowance using CY	-	-	-	-	-
	NSS Add-on using CY	-	-	-	-	-
	Total NSS Allowance using CY	-	-	-	-	-
	NSS allowance level >0?	NO	NO	NO	NO	NO
NSS Allowance if funded as NSS is based on		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
	NSS Funding	-	-	-	-	-
	NSS ADA Grades TK-3	-	-	-	-	-
	Grades 4-6	-	-	-	-	-
	Grades 7-8	-	-	-	-	-
	Grades 9-12	-	-	-	-	-
	Total	-	-	-	-	-
	NSS allowance Level	-	-	-	-	-

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

2027-28

Funded P2 NSS ADA and NSS Allowances	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	TOTAL
Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF	LCFF	
Selected funding method:	LCFF	LCFF	LCFF	LCFF	LCFF	
NSS Allowance						
Third Prior Year 2024-25						
NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
P2 NSS ADA	-	-	-	-	-	-
Second Prior Year 2025-26						
NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
P2 NSS ADA	-	-	-	-	-	-
Prior Year 2026-27						
NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
P2 NSS ADA	-	-	-	-	-	-
NSS Allowances	-	-	-	-	-	-
Current Year 2027-28						
NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
P2 NSS ADA	-	-	-	-	-	-
NSS Allowances	-	-	-	-	-	-
Funded NSS allowance Level	-	-	-	-	-	
NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
P2 NSS ADA	-	-	-	-	-	-
NSS Allowances	-	-	-	-	-	-

Exclude: LCFF Adjusted Base Funding for NSS ADA	NSS ADA	Rates		Amounts		Total
		Base	**Grade Span**	**Base**	**Grade Span**	
Grades TK-3	-	10,898	1,133	-	-	-
Grades 4-6	-	11,063	-	-	-	-
Grades 7-8	-	11,391	-	-	-	-
Grades 9-12	-	13,202	343	-	-	-
Total Exclusion: LCFF Adjusted Base Funding for NSS ADA	-			-	-	-

Adjusted NSS Allowance (Deficited) for EPA	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Funding at 12-13 levels (deficited)						
NSS Allowances	-	-	-	-	-	-
NSS Add-on						
NSS Add-on per ADA	-	-	-	-	-	
Funded ADA	-	-	-	-	-	
NSS Add-on	-	-	-	-	-	-
TOTAL Adjusted NSS Allowance (Deficited) for EPA						-

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

RATES 2028-29 ADA	Level / # FTE	Allowance	12/13 def. rate + COLA for EPA
Elementary			
1 - 24	1	303,950	171,503
25 - 48	2	601,498	343,005
49 - 72	3	899,311	514,507
73 - 96	4	1,196,858	686,008
High School			
1 - 19	1	256,144	139,207
1 - 19	2	365,197	278,414
1 - 19	3	811,220	618,349
20 - 38	4	993,819	757,554
39 - 57	5	1,176,417	896,763
58 - 71	6	1,359,014	1,035,969
72 - 86	7	1,541,614	1,175,177
87 - 100	8	1,724,211	1,314,383
101 - 114	9	1,906,811	1,453,590
115 - 129	10	2,089,408	1,592,796
130 - 143	11	2,272,008	1,732,004
144 - 171	12	2,454,607	1,871,211
172 - 210	13	2,939,044	2,010,417
211 - 248	14	3,469,681	2,149,624
249 - 286	15	4,000,328	2,288,831
NSS Add-on per ADA		379.78	-

The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

Funded COLA 2028-29	3.09%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	11,235	1,168	2,164	2,598
Grades 4-6	11,405	-	1,989	2,389
Grades 7-8	11,743	-	2,048	2,459
Grades 9-12	13,610	354	2,436	2,924

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

ADA & NSS FTE		**2028-29**						
		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	NPS, CDS, & COE operated
Third PY ADA (net of charter shift)								
2025-26	Grades TK-3	80.97	-	-	-	-	-	
	Grades 4-6	55.32	-	-	-	-	-	
	Grades 7-8	38.30	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Third PRIOR YEAR ADA	174.59	-	-	-	-	-	
Third PY NUMBER OF FTE			-	-	-	-	-	
Second PY ADA (net of charter shift)								
2026-27	Grades TK-3	81.40	-	-	-	-	-	
	Grades 4-6	54.57	-	-	-	-	-	
	Grades 7-8	38.62	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Second PRIOR YEAR ADA	174.59	-	-	-	-	-	
Second PY NUMBER OF FTE			-	-	-	-	-	
PRIOR YEAR ADA (net of charter shift)								
2027-28	Grades TK-3	81.40	-	-	-	-	-	
	Grades 4-6	54.57	-	-	-	-	-	
	Grades 7-8	38.62	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	PRIOR YEAR ADA	174.59	-	-	-	-	-	
PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
THREE PRIOR YEAR AVERAGE (net of charter shift)								
	Grades TK-3	81.26	-	-	-	-	-	
	Grades 4-6	54.82	-	-	-	-	-	
	Grades 7-8	38.51	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	3 PY AVERAGE ADA	174.59	-	-	-	-	-	
3 PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
CURRENT YEAR ADA (before charter shift)								
2028-29	Grades TK-3	81.40	-	-	-	-	-	-
	Grades 4-6	54.57	-	-	-	-	-	-
	Grades 7-8	38.62	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-
	CURRENT YEAR ADA	174.59	-	-	-	-	-	-
CURRENT YEAR NUMBER OF FTE			-	-	-	-	-	

NSS FUNDING CALCULATIONS			NSS 1	NSS 2	NSS 3	NSS 4	NSS 5
Eligibility as a NSS			Eligible	Eligible	Eligible	Eligible	Eligible
Type of NSS school			Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
NSS Allowance if funded as NSS & on prior year							
	NSS allowance level using PY		-	-	-	-	-
	NSS Allowance using PY		-	-	-	-	-
	NSS Add-on using PY		-	-	-	-	-
	Total NSS Allowance using PY		-	-	-	-	-
NSS Allowance if funded as NSS & on 3 PY average			Eligible	Eligible	Eligible	Eligible	Eligible
	NSS allowance level using 3 PY average		-	-	-	-	-
	NSS Allowance using 3 PY average		-	-	-	-	-
	NSS Add-on using 3 PY average		-	-	-	-	-
	Total NSS Allowance using 3 PY average		-	-	-	-	-
NSS Allowance if funded as NSS & on current year							
	NSS allowance level using CY		-	-	-	-	-
	NSS Allowance using CY		-	-	-	-	-
	NSS Add-on using CY		-	-	-	-	-
	Total NSS Allowance using CY		-	-	-	-	-
	NSS allowance level >0?		NO	NO	NO	NO	NO
NSS Allowance if funded as NSS is based on			Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
	NSS Funding		-	-	-	-	-
	NSS ADA	Grades TK-3	-	-	-	-	-
		Grades 4-6	-	-	-	-	-
		Grades 7-8	-	-	-	-	-
		Grades 9-12	-	-	-	-	-
		Total	-	-	-	-	-
	NSS allowance Level		-	-	-	-	-

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

2028-29

Funded P2 NSS ADA and NSS Allowances							2028-29 NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	TOTAL
Best funding option calculated is:							LCFF	LCFF	LCFF	LCFF	LCFF	
Selected funding method:							LCFF	LCFF	LCFF	LCFF	LCFF	
NSS Allowance												
Third Prior Year	2025-26											
	NSS ADA											
	Grades TK-3						-	-	-	-	-	-
	Grades 4-6						-	-	-	-	-	-
	Grades 7-8						-	-	-	-	-	-
	Grades 9-12						-	-	-	-	-	-
	P2 NSS ADA						-	-	-	-	-	-
Second Prior Year	2026-27											
	NSS ADA											
	Grades TK-3						-	-	-	-	-	-
	Grades 4-6						-	-	-	-	-	-
	Grades 7-8						-	-	-	-	-	-
	Grades 9-12						-	-	-	-	-	-
	P2 NSS ADA						-	-	-	-	-	-
Prior Year	2027-28											
	NSS ADA											
	Grades TK-3						-	-	-	-	-	-
	Grades 4-6						-	-	-	-	-	-
	Grades 7-8						-	-	-	-	-	-
	Grades 9-12						-	-	-	-	-	-
	P2 NSS ADA						-	-	-	-	-	-
	NSS Allowances						-	-	-	-	-	-
Current Year	2028-29											
	NSS ADA											
	Grades TK-3						-	-	-	-	-	-
	Grades 4-6						-	-	-	-	-	-
	Grades 7-8						-	-	-	-	-	-
	Grades 9-12						-	-	-	-	-	-
	P2 NSS ADA						-	-	-	-	-	-
	NSS Allowances						-	-	-	-	-	-
Funded	**NSS allowance Level**						-	-	-	-	-	
	NSS ADA											
	Grades TK-3						-	-	-	-	-	-
	Grades 4-6						-	-	-	-	-	-
	Grades 7-8						-	-	-	-	-	-
	Grades 9-12						-	-	-	-	-	-
	P2 NSS ADA						-	-	-	-	-	-
	NSS Allowances						-	-	-	-	-	-

Exclude: LCFF Adjusted Base Funding for NSS ADA	NSS ADA	Rates		Amounts		Total
		Base	**Grade Span**	**Base**	**Grade Span**	
Grades TK-3	-	11,235	1,168	-	-	-
Grades 4-6	-	11,405	-	-	-	-
Grades 7-8	-	11,743	-	-	-	-
Grades 9-12	-	13,610	354	-	-	-
Total Exclusion: LCFF Adjusted Base Funding for NSS ADA	-			-	-	-

Adjusted NSS Allowance (Deficited) for EPA	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Funding at 12-13 levels (deficited)						
NSS Allowances	-	-	-	-	-	-
NSS Add-on						
NSS Add-on per ADA	-	-	-	-	-	
Funded ADA	-	-	-	-	-	
NSS Add-on	-	-	-	-	-	-
TOTAL Adjusted NSS Allowance (Deficited) for EPA						-

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

RATES 2029-30 ADA	Level / # FTE	Allowance	12/13 def. rate + COLA for EPA
Elementary			
1 - 24	1	313,403	176,837
25 - 48	2	620,205	353,672
49 - 72	3	927,280	530,508
73 - 96	4	1,234,080	707,343
High School			
1 - 19	1	264,110	143,536
1 - 19	2	376,555	287,073
1 - 19	3	836,449	637,580
20 - 38	4	1,024,727	781,114
39 - 57	5	1,213,004	924,652
58 - 71	6	1,401,279	1,068,188
72 - 86	7	1,589,558	1,211,725
87 - 100	8	1,777,834	1,355,260
101 - 114	9	1,966,113	1,498,797
115 - 129	10	2,154,389	1,642,332
130 - 143	11	2,342,667	1,785,869
144 - 171	12	2,530,945	1,929,406
172 - 210	13	3,030,448	2,072,941
211 - 248	14	3,577,588	2,216,477
249 - 286	15	4,124,738	2,360,014
NSS Add-on per ADA		391.59	-

The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

Funded COLA 2029-30	3.11%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	11,584	1,205	-	-
Grades 4-6	11,760	-	-	-
Grades 7-8	12,108	-	-	-
Grades 9-12	14,033	365	-	-

ADA & NSS FTE — 2029-30

		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	NPS, CDS, & COE operated
Third PY ADA (net of charter shift)								
2026-27	Grades TK-3	81.40	-	-	-	-	-	
	Grades 4-6	54.57	-	-	-	-	-	
	Grades 7-8	38.62	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Third PRIOR YEAR ADA	174.59	-	-	-	-	-	
Third PY NUMBER OF FTE			-	-	-	-	-	
Second PY ADA (net of charter shift)								
2027-28	Grades TK-3	81.40	-	-	-	-	-	
	Grades 4-6	54.57	-	-	-	-	-	
	Grades 7-8	38.62	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Second PRIOR YEAR ADA	174.59	-	-	-	-	-	
Second PY NUMBER OF FTE			-	-	-	-	-	
PRIOR YEAR ADA (net of charter shift)								
2028-29	Grades TK-3	81.40	-	-	-	-	-	
	Grades 4-6	81.40	-	-	-	-	-	
	Grades 7-8	81.40	-	-	-	-	-	
	Grades 9-12	81.40	-	-	-	-	-	
	PRIOR YEAR ADA	325.60	-	-	-	-	-	
PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
THREE PRIOR YEAR AVERAGE (net of charter shift)								
	Grades TK-3	81.40	-	-	-	-	-	
	Grades 4-6	63.51	-	-	-	-	-	
	Grades 7-8	52.88	-	-	-	-	-	
	Grades 9-12	27.13	-	-	-	-	-	
	3 PY AVERAGE ADA	224.92	-	-	-	-	-	
3 PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
CURRENT YEAR ADA (before charter shift)								
2029-30	Grades TK-3	-	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-
	CURRENT YEAR ADA	-	-	-	-	-	-	-
CURRENT YEAR NUMBER OF FTE			-	-	-	-	-	

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

NSS FUNDING CALCULATIONS		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5
Eligibility as a NSS		Eligible	Eligible	Eligible	Eligible	Eligible
Type of NSS school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
NSS Allowance if funded as NSS & on prior year						
NSS allowance level using PY		-	-	-	-	-
NSS Allowance using PY		-	-	-	-	-
NSS Add-on using PY		-	-	-	-	-
Total NSS Allowance using PY		-	-	-	-	-
NSS Allowance if funded as NSS & on 3 PY average		Eligible	Eligible	Eligible	Eligible	Eligible
NSS allowance level using 3 PY average		-	-	-	-	-
NSS Allowance using 3 PY average		-	-	-	-	-
NSS Add-on using 3 PY average		-	-	-	-	-
Total NSS Allowance using 3 PY average		-	-	-	-	-
NSS Allowance if funded as NSS & on current year						
NSS allowance level using CY		-	-	-	-	-
NSS Allowance using CY		-	-	-	-	-
NSS Add-on using CY		-	-	-	-	-
Total NSS Allowance using CY		-	-	-	-	-
NSS allowance level >0?		NO	NO	NO	NO	NO
NSS Allowance if funded as NSS is based on		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
NSS Funding		-	-	-	-	-
NSS ADA	Grades TK-3	-	-	-	-	-
	Grades 4-6	-	-	-	-	-
	Grades 7-8	-	-	-	-	-
	Grades 9-12	-	-	-	-	-
	Total	-	-	-	-	-
NSS allowance Level		-	-	-	-	-

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

2029-30

| **Funded P2 NSS ADA and NSS Allowances** | | |

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

RATES 2030-31 ADA	Level / # FTE	Allowance	12/13 def. rate + COLA for EPA
Elementary			
1 - 24	1	323,181	182,354
25 - 48	2	639,555	364,707
49 - 72	3	956,211	547,060
73 - 96	4	1,272,583	729,412
High School			
1 - 19	1	272,350	148,014
1 - 19	2	388,304	296,030
1 - 19	3	862,546	657,472
20 - 38	4	1,056,698	805,485
39 - 57	5	1,250,850	953,501
58 - 71	6	1,444,999	1,101,515
72 - 86	7	1,639,152	1,249,531
87 - 100	8	1,833,302	1,397,544
101 - 114	9	2,027,456	1,545,559
115 - 129	10	2,221,606	1,693,573
130 - 143	11	2,415,758	1,841,588
144 - 171	12	2,609,910	1,989,603
172 - 210	13	3,124,998	2,137,617
211 - 248	14	3,689,209	2,285,631
249 - 286	15	4,253,430	2,433,646
NSS Add-on per ADA		403.81	-

The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

Funded COLA 2030-31	3.12%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	11,945	1,242	-	-
Grades 4-6	12,127	-	-	-
Grades 7-8	12,486	-	-	-
Grades 9-12	14,471	376	-	-

ADA & NSS FTE — 2030-31

		DISTRICT	NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	NPS, CDS, & COE operated
Third PY ADA (net of charter shift)								
2027-28	Grades TK-3	81.40	-	-	-	-	-	
	Grades 4-6	54.57	-	-	-	-	-	
	Grades 7-8	38.62	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Third PRIOR YEAR ADA	174.59	-	-	-	-	-	
Third PY NUMBER OF FTE			-	-	-	-	-	
Second PY ADA (net of charter shift)								
2028-29	Grades TK-3	81.40	-	-	-	-	-	
	Grades 4-6	54.57	-	-	-	-	-	
	Grades 7-8	38.62	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	Second PRIOR YEAR ADA	174.59	-	-	-	-	-	
Second PY NUMBER OF FTE			-	-	-	-	-	
PRIOR YEAR ADA (net of charter shift)								
2029-30	Grades TK-3	-	-	-	-	-	-	
	Grades 4-6	-	-	-	-	-	-	
	Grades 7-8	-	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	PRIOR YEAR ADA	-	-	-	-	-	-	
PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
THREE PRIOR YEAR AVERAGE (net of charter shift)								
	Grades TK-3	54.27	-	-	-	-	-	
	Grades 4-6	36.38	-	-	-	-	-	
	Grades 7-8	25.75	-	-	-	-	-	
	Grades 9-12	-	-	-	-	-	-	
	3 PY AVERAGE ADA	116.40	-	-	-	-	-	
3 PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
CURRENT YEAR ADA (before charter shift)								
2030-31	Grades TK-3	-	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-
	CURRENT YEAR ADA	-	-	-	-	-	-	-
CURRENT YEAR NUMBER OF FTE			-	-	-	-	-	

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

NSS FUNDING CALCULATIONS		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5
Eligibility as a NSS		Eligible	Eligible	Eligible	Eligible	Eligible
Type of NSS school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
NSS Allowance if funded as NSS & on prior year						
NSS allowance level using PY		-	-	-	-	-
NSS Allowance using PY		-	-	-	-	-
NSS Add-on using PY		-	-	-	-	-
Total NSS Allowance using PY		-	-	-	-	-
NSS Allowance if funded as NSS & on 3 PY average		Eligible	Eligible	Eligible	Eligible	Eligible
NSS allowance level using 3 PY average		-	-	-	-	-
NSS Allowance using 3 PY average		-	-	-	-	-
NSS Add-on using 3 PY average		-	-	-	-	-
Total NSS Allowance using 3 PY average		-	-	-	-	-
NSS Allowance if funded as NSS & on current year						
NSS allowance level using CY		-	-	-	-	-
NSS Allowance using CY		-	-	-	-	-
NSS Add-on using CY		-	-	-	-	-
Total NSS Allowance using CY		-	-	-	-	-
NSS allowance level >0?		NO	NO	NO	NO	NO
NSS Allowance if funded as NSS is based on		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
NSS Funding		-	-	-	-	-
NSS ADA	Grades TK-3	-	-	-	-	-
	Grades 4-6	-	-	-	-	-
	Grades 7-8	-	-	-	-	-
	Grades 9-12	-	-	-	-	-
	Total	-	-	-	-	-
NSS allowance Level		-	-	-	-	-

	A	B	C	D	E	F	G	H	I	J	K	L
1		Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget										
2		**NECESSARY SMALL SCHOOLS (NSS)**										
3		*The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded*										
4		*under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants*										
5		*generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and*										
		Concentration grants are not affected by this calculation.										
1170	2030-31								2030-31			
1171		**Funded P2 NSS ADA and NSS Allowances**					NSS 1 #	NSS 2 #	NSS 3 #	NSS 4 #	NSS 5 #	TOTAL
1172		Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF	
1173		Selected funding method:					LCFF	LCFF	LCFF	LCFF	LCFF	
1174		**NSS Allowance**										
1175		**Third Prior Year** 2027-28										
1176		**NSS ADA**										
1177		Grades TK-3					-	-	-	-	-	-
1178		Grades 4-6					-	-	-	-	-	-
1179		Grades 7-8					-	-	-	-	-	-
1180		Grades 9-12					-	-	-	-	-	-
1181		**P2 NSS ADA**					-	-	-	-	-	-
1182		**Second Prior Year** 2028-29										
1183		**NSS ADA**										
1184		Grades TK-3					-	-	-	-	-	-
1185		Grades 4-6					-	-	-	-	-	-
1186		Grades 7-8					-	-	-	-	-	-
1187		Grades 9-12					-	-	-	-	-	-
1188		**P2 NSS ADA**					-	-	-	-	-	-
1189		**Prior Year** 2029-30										
1190		**NSS ADA**										
1191		Grades TK-3					-	-	-	-	-	-
1192		Grades 4-6					-	-	-	-	-	-
1193		Grades 7-8					-	-	-	-	-	-
1194		Grades 9-12					-	-	-	-	-	-
1195		**P2 NSS ADA**					-	-	-	-	-	-
1196		**NSS Allowances**					-	-	-	-	-	-
1197		**Current Year** 2030-31										
1198		**NSS ADA**										
1199		Grades TK-3					-	-	-	-	-	-
1200		Grades 4-6					-	-	-	-	-	-
1201		Grades 7-8					-	-	-	-	-	-
1202		Grades 9-12					-	-	-	-	-	-
1203		**P2 NSS ADA**					-	-	-	-	-	-
1204		**NSS Allowances**					-	-	-	-	-	-
1205		**Funded NSS allowance Level**					-	-	-	-	-	
1206		**NSS ADA**										
1207		Grades TK-3					-	-	-	-	-	-
1208		Grades 4-6					-	-	-	-	-	-
1209		Grades 7-8					-	-	-	-	-	-
1210		Grades 9-12					-	-	-	-	-	-
1211		**P2 NSS ADA**					-	-	-	-	-	-
1212		**NSS Allowances**					-	-	-	-	-	-
1213		**Exclude: LCFF Adjusted Base Funding for NSS ADA**					NSS ADA	Rates		Amounts		Total
1214								**Base**	**Grade Span**	**Base**	**Grade Span**	
1215		Grades TK-3					-	11,945	1,242	-	-	-
1216		Grades 4-6					-	12,127	-	-	-	-
1217		Grades 7-8					-	12,486	-	-	-	-
1218		Grades 9-12					-	14,471	376	-	-	-
1219		**Total Exclusion: LCFF Adjusted Base Funding for NSS ADA**					-			-	-	-
1220		**Adjusted NSS Allowance (Deficited) for EPA**					NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
1221		Funding at 12-13 levels (deficited)										
1222		NSS Allowances					-	-	-	-	-	-
1223		NSS Add-on										
1224		NSS Add-on per ADA					-	-	-	-	-	
1225		Funded ADA					-	-	-	-	-	
1226		NSS Add-on					-	-	-	-	-	-
1227		**TOTAL Adjusted NSS Allowance (Deficited) for EPA**										-

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

Charts and Graphs

Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). **The Graphs tab remains unprotected to allow editing for local standards.**

2026-27

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

lement Factors for Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-202

Usage Notes: The following chart is provided as informational and should be locally verified for accuracy. Minor rounding differences may exist due to additional rounding applied to each of the allocation categories. Based on SSC's LCFF Funding Factors chart.

Grade Span	Grades TK-3	Grades 4-6	Grades 7-8	Grades 9-12
2025-26 Base Grant per ADA	$10,256	$10,411	$10,719	$12,423
Statutory COLA - 2.87%	$294	$299	$308	
Additional LCFF Investment - 0.00%	$0	$0	$0	
2026-27 Base Grant per ADA	$10,550	$10,710	$11,027	$12,423
Grade Span Adjustment (GSA)	$1,097	-	-	$332
2026-27 Adjusted Base Grant per ADA	$11,647	$10,710	$11,027	$12,755
20% Supplemental Grant per ADA	$1,998	$1,837	$1,892	$2,249
65% Concentration Grant per ADA	$2,329	$2,142	$2,205	$2,622
TK Add-on per ADA (inclusive of statutory COLA)	$5,704	-	-	-

FF Changes by Entitlement Components and Key Factors for Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adop

Usage Notes:
The following chart is provided for informational purposes and should be locally verified for accuracy. It has been designed in detail for internal use and should be summarized before being communicated externally.
Minor rounding differences may exist due to additional rounding applied to each of the allocation categories.
The table reflects a detailed breakdown of LCFF changes by entitlement components and key factors (e.g., ADA, UPP, COLA and augmentations). These calculations occur prior to the determination of additional state aid.
This table is a component of the total LCFF entitlement calculation and does not factor in funding sources. Although the LCFF entitlement is changing, LEAs that receive additional state aid and/or community funded school districts may not receive actual additional funding.

Entitlement Component (A)	Prior Year Entitlement (B)	Change Due to Funded ADA Increase (Decrease) (C)	Change Due to UPP Increase (Decrease) (D)	Change Due to Statutory COLA (E)	Change Due to Augmentation Increase (Suspension Decrease) (F)	Total Change from Key Factors (C+D+E+F) (G)	Prior Year Entitlement + Total Change (B+G) (H)	Current Year Entitlement (I)
Change Factor:		-7.82 ADA -4.22%	0.2600% UPP 0.3041%	$75,797 2.87%	$0 0.00%	-$30,387 -1.11%		
Total Base, Supplemental and Concentration Grant	**$2,749,234**	**($110,443)**	**$4,259**	**$75,797**	**-**	**($30,387)**	**$2,718,847**	**$2,718,847**
Grades TK-3	1,107,986	24,653	1,828	32,463	-	58,944	1,166,930	1,166,930
Grades 4-6	988,521	(102,217)	1,431	25,495	-	(75,291)	913,230	913,230
Grades 7-8	652,727	(32,879)	1,000	17,839	-	(14,040)	638,687	638,687
Grades 9-12	-	-	-	-	-	-	-	-
Base Grants (excludes NSS funding)	**1,931,467**	**(82,351)**	**-**	**53,073**	**-**	**(29,278)**	**1,902,189**	**1,902,189**
Grades TK-3	732,894	16,307	-	21,477	-	37,784	770,678	770,678
Grades 4-6	721,899	(74,647)	-	18,589	-	(56,058)	665,841	665,841
Grades 7-8	476,674	(24,011)	-	13,007	-	(11,004)	465,670	465,670
Grades 9-12	-	-	-	-	-	-	-	-

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

Charts and Graphs

Grade Span Adjustment (excludes NSS funding)	76,248	1,697	-	2,191	-	3,888	80,136	80,136
Grades TK-3	76,248	1,697	-	2,191	-	3,888	80,136	80,136
Grades 9-12	-	-	-	-	-	-	-	-
Supplemental Grant	343,359	(13,793)	1,002	9,480	-	(3,311)	340,048	340,048
Grades TK-3	138,379	3,079	430	4,061	-	7,570	145,949	145,949
Grades 4-6	123,459	(12,766)	337	3,188	-	(9,241)	114,218	114,218
Grades 7-8	81,521	(4,106)	235	2,231	-	(1,640)	79,881	79,881
Grades 9-12	-	-	-	-	-	-	-	-
Concentration Grant	398,160	(15,996)	3,257	11,053	-	(1,686)	396,474	396,474
Grades TK-3	160,465	3,570	1,398	4,734	-	9,702	170,167	170,167
Grades 4-6	143,163	(14,804)	1,094	3,718	-	(9,992)	133,171	133,171
Grades 7-8	94,532	(4,762)	765	2,601	-	(1,396)	93,136	93,136
Grades 9-12	-	-	-	-	-	-	-	-

Entitlement Component (A)	Prior Year Entitlement (B)	Change Due to Funded ADA Increase (Decrease) (C)	Change Due to UPP Increase (Decrease) (D)	Change Due to Statutory COLA (E)	Change Due to Augmentation Increase (Suspension Decrease) (F)	Total Change from Key Factors (C+D+E+F) (G)	Prior Year Entitlement + Total Change (B+G) (H)	Current Year Entitlement (I)
Change Factor:				2.87%	0.00%			
Miscellaneous Add-Ons								
Add-on: Targeted Instructional Improvement Block Grant	5,515	-	-	-	-	-	5,515	5,515
Add-on: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	42,807	1,553	-	1,272	-	2,825	45,632	45,632

Entitlement Component (A)	Prior Year Entitlement (B)	Change Due to Funded ADA Increase (Decrease) (C)	Change Due to UPP Increase (Decrease) (D)	Change Due to Statutory COLA (E)	Change Due to Augmentation Increase (Suspension Decrease) (F)	Total Change from Key Factors (C+D+E+F) (G)	Prior Year Entitlement + Total Change (B+G) (H)	Current Year Entitlement (I)
Change Factor:			0.00 ADA	2.87%	0.00%			
Necessary Small Schools (NSS) Add-on	-	-	-	-	-	-	-	-
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
NSS 1 #: NSS #1	-	-	-	-	-	-	-	-
NSS 2 #: NSS #2	-	-	-	-	-	-	-	-
NSS 3 #: NSS #3	-	-	-	-	-	-	-	-
NSS 4 #: NSS #4	-	-	-	-	-	-	-	-
NSS 5 #: NSS #5	-	-	-	-	-	-	-	-
NSS Add-On per ADA	-	-	-	-	-	-	-	-
NSS 1 #: NSS #1	-	-	-	-	-	-	-	-
NSS 2 #: NSS #2	-	-	-	-	-	-	-	-
NSS 3 #: NSS #3	-	-	-	-	-	-	-	-
NSS 4 #: NSS #4	-	-	-	-	-	-	-	-
NSS 5 #: NSS #5	-	-	-	-	-	-	-	-

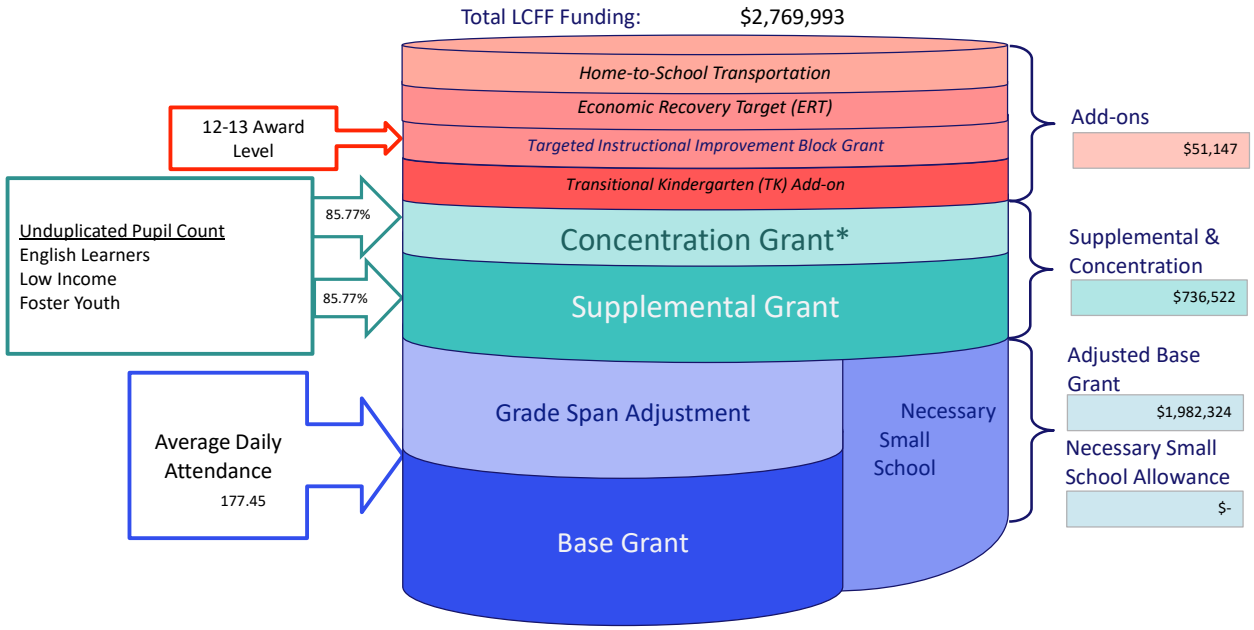
Components of LCFF Entitlement

		2026-27		
Base Grant	$	1,902,189	177.45	ADA
Grade Span Adjustment	$	80,135	$ 1,982,324	Adjusted Base Grant

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

Charts and Graphs

Supplemental Grant	$ 340,048	85.77%			
Concentration Grant	$ 396,474	85.77%	$ 736,522	Supplemental & Concentration	
Allowance: Necessary Small School	$ -		$ -	Allowance	
Add-on: Targeted Instructional Improvement Block Grant	$ 5,515				
Add-on: Home-to-School Transportation	$ -				
Add-on: Small School District Bus Replacement Program	$ -		$ 51,147	Add-ons	
Add-on Economic Recovery Target	$ -				
Add-on: Transitional Kindergarten	$ 45,632				
Total	$ 2,769,993		$ 2,769,993		



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Supplemental Grant Calculation-EC 42238.02 (e)

2026-27	Base Grant	Grade Span Adjustment	Supplemental Grant Factor	Maximum Supplemental Grant Rate per ADA (100% UPP)	Unduplicated Pupil Percentage	Effective Supplemental Grant Rate	ADA	Supplemental Grant
	a	*b*	*c*	*d = (a+b) x c*	*e*	*f = (a+b) x c x e*	*g*	*h = f x g*
*Grades TK-3	$ 10,550	$ 1,097	20.00%	$ 2,329.40	85.77%	**$ 1,997.93**	73.05	**145,949**
Grades 4-6	$ 10,710	$ -	20.00%	$ 2,142.00	85.77%	**$ 1,837.19**	62.17	**114,218**
Grades 7-8	$ 11,027	$ -	20.00%	$ 2,205.40	85.77%	**$ 1,891.57**	42.23	**79,881**
*Grades 9-12	$ 12,780	$ 332	20.00%	$ 2,622.40	85.77%	**$ 2,249.23**	-	-
*Base Grant + Grade Span								**$ 340,048**

Concentration Grant Calculation-EC 42238.02 (f)

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

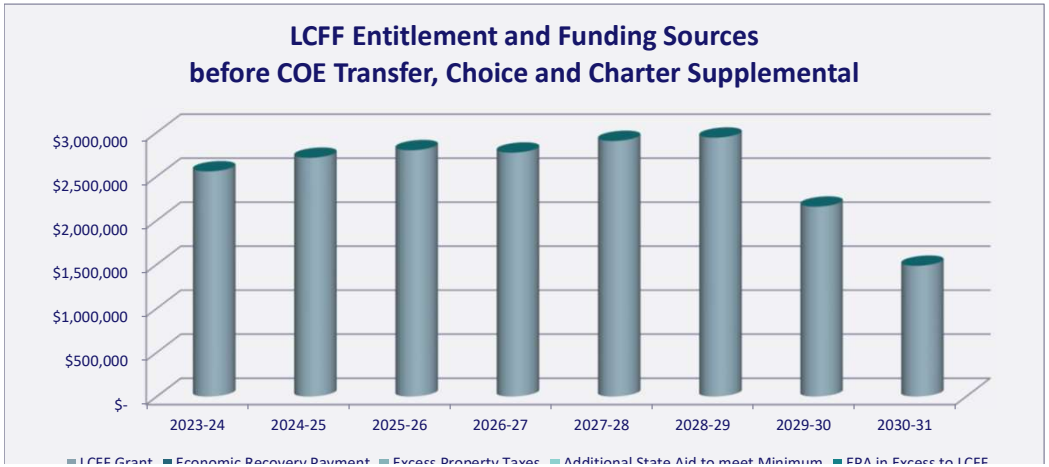
Charts and Graphs

2026-27	Base Grant	Grade Span Adjustment	Concentration Grant Factor	Maximum Concentration Grant Rate per ADA (100% UPP)	Unduplicated Pupil Percentage greater than 55%	Effective Concentration Grant Rate	ADA	Concentration Grant
	a	*b*	*c*	*d = (a+b) x c x 45%*	*e = UPP - 55%*	*f = (a+b) x c x e*	*g*	*h = f x g*
*Grades TK-3	$ 10,550	$ 1,097	65.00%	$ 3,406.75	30.77%	**$ 2,329.46**	73.05	**170,167**
Grades 4-6	$ 10,710	$ -	65.00%	$ 3,132.68	30.77%	**$ 2,142.05**	62.17	**133,171**
Grades 7-8	$ 11,027	$ -	65.00%	$ 3,225.40	30.77%	**$ 2,205.46**	42.23	**93,136**
*Grades 9-12	$ 12,780	$ 332	65.00%	$ 3,835.26	30.77%	**$ 2,622.47**	-	-
**Base Grant + Grade Span*								**$ 396,474**

Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

Charts and Graphs

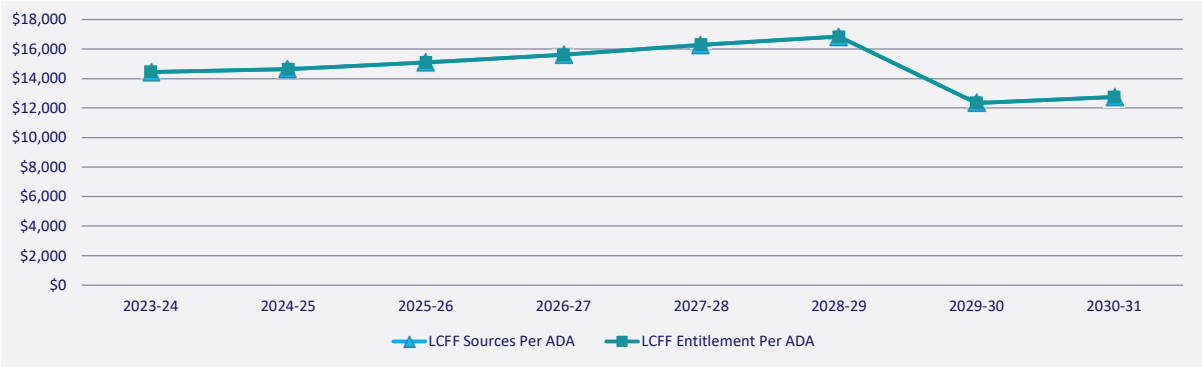
Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Excess Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Additional State Aid to meet Minimum	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPA in Excess to LCFF	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Economic Recovery Payment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LCFF Grant	$ 2,557,255	$ 2,711,386	$ 2,797,556	$ 2,769,993	$ 2,902,704	$ 2,940,153	$ 2,155,894	$ 1,483,868
Total General Purpose Funding	$ 2,557,255	$ 2,711,386	$ 2,797,556	$ 2,769,993	$ 2,902,704	$ 2,940,153	$ 2,155,894	$ 1,483,868



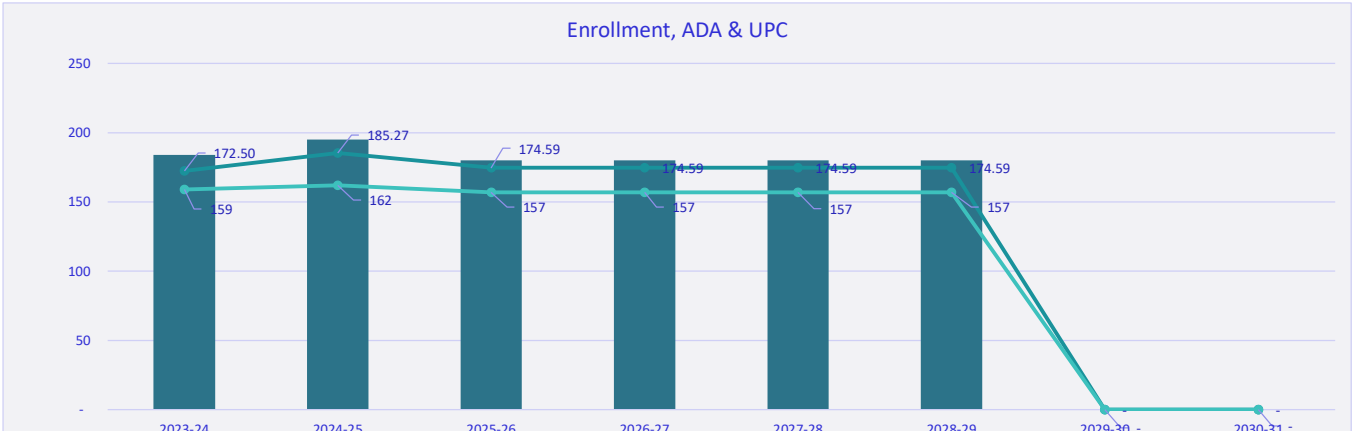
Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

Charts and Graphs

LCFF Entitlement per ADA								
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Funded ADA (LCFF & NSS)	176.90	185.27	185.27	177.45	178.14	174.59	174.59	116.40
LCFF Sources per ADA, including NSS	$ 14,455.94	$ 14,634.78	$ 15,099.89	$ 15,609.99	$ 16,294.51	$ 16,840.33	$ 12,348.32	$ 12,748.01
Net Dollar Change per ADA		$ 178.85	$ 465.10	$ 510.10	$ 684.52	$ 545.82	$ (4,492.00)	$ 399.68
Net Percent Change		1.24%	3.18%	3.38%	4.39%	3.35%	-26.67%	3.24%
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	$ 14,455.94	$ 14,634.78	$ 15,099.89	$ 15,609.99	$ 16,294.51	$ 16,840.33	$ 12,348.32	$ 12,748.01
Net Change per ADA		$ 178.85	$ 465.10	$ 510.10	$ 684.52	$ 545.82	$ (4,492.00)	$ 399.68
Net Percent Change		1.24%	3.18%	3.38%	4.39%	3.35%	-26.67%	3.24%

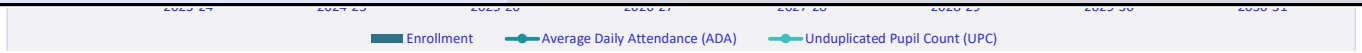


Student Summary, excluding COE								
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Enrollment	184	195	180	180	180	180	-	-
Unduplicated Pupil Count (UPC)	159	162	157	157	157	157	-	-
Average Daily Attendance (ADA)	172.50	185.27	174.59	174.59	174.59	174.59	-	-



Vallecitos Elementary (68437) - 2025-2026 Estimated Actuals / 2026-2027 Adopted Budget

Charts and Graphs



Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,906.31	45,906.31	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,906.31	45,906.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,906.31	45,906.31	0.0%
2) Ending Balance, June 30 (E + F1e)			45,906.31	45,906.31	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	45,906.31	45,906.31	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,906.31	45,906.31	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,906.31	45,906.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,906.31	45,906.31	0.0%
2) Ending Balance, June 30 (E + F1e)			45,906.31	45,906.31	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	45,906.31	45,906.31	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	4,961.25	4,961.25
5066	Early Education: ARP California State Preschool Program - Rate Supplements	23,560.00	23,560.00
6130	Early Education: Center-Based Reserve Account	17,385.06	17,385.06
Total, Restricted Balance		45,906.31	45,906.31

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	199,500.00	199,500.00	0.0%
3) Other State Revenue		8300-8599	44,500.00	44,500.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	0.0%
5) TOTAL, REVENUES			250,000.00	250,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	124,421.00	91,000.00	-26.9%
3) Employee Benefits		3000-3999	65,106.00	48,318.00	-25.8%
4) Books and Supplies		4000-4999	122,474.00	97,417.00	-20.5%
5) Services and Other Operating Expenditures		5000-5999	18,604.00	13,565.00	-27.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			330,605.00	250,300.00	-24.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(80,605.00)	(300.00)	-99.6%
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)			(80,605.00)	(300.00)	-99.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,482.06	22,877.06	-77.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,482.06	22,877.06	-77.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,482.06	22,877.06	-77.9%
2) Ending Balance, June 30 (E + F1e)			22,877.06	22,577.06	-1.3%
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	22,877.06	22,577.06	-1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	199,500.00	199,500.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			199,500.00	199,500.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	44,500.00	44,500.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			44,500.00	44,500.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	5,000.00	5,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	6,000.00	0.0%
TOTAL, REVENUES			250,000.00	250,000.00	0.0%
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	56,944.00	42,000.00	-26.2%
Classified Supervisors' and Administrators' Salaries		2300	67,477.00	49,000.00	-27.4%
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 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			124,421.00	91,000.00	-26.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,096.00	24,024.00	-22.7%
OASDI/Medicare/Alternative		3301-3302	9,387.00	6,962.00	-25.8%
Health and Welfare Benefits		3401-3402	22,690.00	15,510.00	-31.6%
Unemployment Insurance		3501-3502	71.00	182.00	156.3%
Workers' Compensation		3601-3602	1,862.00	1,640.00	-11.9%
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			65,106.00	48,318.00	-25.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,093.00	8,000.00	-27.9%
Noncapitalized Equipment		4400	4,456.00	0.00	-100.0%
Food		4700	106,925.00	89,417.00	-16.4%
TOTAL, BOOKS AND SUPPLIES			122,474.00	97,417.00	-20.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	356.00	365.00	2.5%
Dues and Memberships		5300	50.00	200.00	300.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,500.00	5,300.00	-18.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,698.00	7,700.00	-34.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,604.00	13,565.00	-27.1%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			330,605.00	250,300.00	-24.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	199,500.00	199,500.00	0.0%
3) Other State Revenue		8300-8599	44,500.00	44,500.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	0.0%
5) TOTAL, REVENUES			250,000.00	250,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		330,605.00	250,300.00	-24.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			330,605.00	250,300.00	-24.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(80,605.00)	(300.00)	-99.6%
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)			(80,605.00)	(300.00)	-99.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,482.06	22,877.06	-77.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,482.06	22,877.06	-77.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,482.06	22,877.06	-77.9%
2) Ending Balance, June 30 (E + F1e)			22,877.06	22,577.06	-1.3%
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	22,877.06	22,577.06	-1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,432.75	1,132.75
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	11,697.30	11,697.30
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	123.68	123.68
7033	Child Nutrition: School Food Best Practices Apportionment	2,952.33	2,952.33
9010	Other Restricted Local	6,671.00	6,671.00
Total, Restricted Balance		22,877.06	22,577.06

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,000.00	17,000.00	-5.6%
5) TOTAL, REVENUES			18,000.00	17,000.00	-5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			18,000.00	17,000.00	-5.6%
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)			18,000.00	17,000.00	-5.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	599,159.56	617,159.56	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			599,159.56	617,159.56	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			599,159.56	617,159.56	3.0%
2) Ending Balance, June 30 (E + F1e)			617,159.56	634,159.56	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	617,159.56	634,159.56	2.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,000.00	17,000.00	-5.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,000.00	17,000.00	-5.6%
TOTAL, REVENUES			18,000.00	17,000.00	-5.6%
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,000.00	17,000.00	-5.6%
5) TOTAL, REVENUES			18,000.00	17,000.00	-5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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)			18,000.00	17,000.00	-5.6%
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)			18,000.00	17,000.00	-5.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	599,159.56	617,159.56	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			599,159.56	617,159.56	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			599,159.56	617,159.56	3.0%
2) Ending Balance, June 30 (E + F1e)			617,159.56	634,159.56	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	617,159.56	634,159.56	2.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,600.00	9,000.00	-15.1%
5) TOTAL, REVENUES			10,600.00	9,000.00	-15.1%
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	54,283.97	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			54,283.97	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,683.97)	9,000.00	-120.6%
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)			(43,683.97)	9,000.00	-120.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,394.34	10,710.37	-80.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,394.34	10,710.37	-80.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,394.34	10,710.37	-80.3%
2) Ending Balance, June 30 (E + F1e)			10,710.37	19,710.37	84.0%
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	10,600.00	19,600.00	84.9%
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	110.37	110.37	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,600.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	9,000.00	9,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,600.00	9,000.00	-15.1%
TOTAL, REVENUES			10,600.00	9,000.00	-15.1%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	54,283.97	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	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			54,283.97	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			54,283.97	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,600.00	9,000.00	-15.1%
5) TOTAL, REVENUES			10,600.00	9,000.00	-15.1%
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		54,283.97	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			54,283.97	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(43,683.97)	9,000.00	-120.6%
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)			(43,683.97)	9,000.00	-120.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,394.34	10,710.37	-80.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,394.34	10,710.37	-80.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,394.34	10,710.37	-80.3%
2) Ending Balance, June 30 (E + F1e)			10,710.37	19,710.37	84.0%
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	10,600.00	19,600.00	84.9%
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	110.37	110.37	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	10,600.00	19,600.00
Total, Restricted Balance		10,600.00	19,600.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900.00	0.00	-100.0%
5) TOTAL, REVENUES			900.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	32,961.18	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,961.18	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,061.18)	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)			(32,061.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,297.05	235.87	-99.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,297.05	235.87	-99.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,297.05	235.87	-99.3%
2) Ending Balance, June 30 (E + F1e)			235.87	235.87	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	235.87	235.87	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	900.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			900.00	0.00	-100.0%
TOTAL, REVENUES			900.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	32,961.18	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	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			32,961.18	0.00	-100.0%
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			32,961.18	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900.00	0.00	-100.0%
5) TOTAL, REVENUES			900.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		32,961.18	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,961.18	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(32,061.18)	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)			(32,061.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,297.05	235.87	-99.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,297.05	235.87	-99.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,297.05	235.87	-99.3%
2) Ending Balance, June 30 (E + F1e)			235.87	235.87	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	235.87	235.87	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	235.87	235.87
Total, Restricted Balance		235.87	235.87

SACS Web System - SACS V15
6/23/2026 4:08:09 PM 37-68437-0000000

Budget, July 1
Budget 2026-27
Technical Review Checks
Phase - All
Display - All Technical Checks

Vallecitos Elementary **San Diego County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3305-0-0000-0000-9790	3305	9790	($11,678.00)

Explanation: Expired SPED funds overspent. Will correct at YE Closing

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3305-0-0000-0000-9791	3305	9791	($11,678.00)

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. **Exception**

FUND	RESOURCE	NEG. EFB
01	3305	($11,678.00)
Explanation: Expired SPED Funds Overspent- Will correct at YE Closing		
Total of negative resource balances for Fund 01		($11,678.00)

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	3305	9790	($11,678.00)

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (**Warning**) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (**Fatal**) - Budget Certification (Form CB) must be provided. **Passed**

CASHFLOW-PROVIDE - (**Warning**) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Exception**
Explanation: Provided as a supplemental sheet.

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (**Fatal**) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

SACS Web System - SACS V15
6/23/2026 3:59:07 PM 37-68437-0000000

Budget, July 1
Estimated Actuals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Vallecitos Elementary **San Diego County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3305-0-0000-0000-9790	3305	9790	($11,678.00)

Explanation: Expired SPED Funds Overspent- Will correct at YE Closing

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3305-0-0000-0000-9791	3305	9791	($5,839.00)
01-3305-0-0000-0000-9795	3305	9795	($5,839.00)

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
01	3305	($11,678.00)
Explanation: Expired SPED Funds Overspent- Will correct at YE Closing		
Total of negative resource balances for Fund 01		($11,678.00)

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	3305	9790	($11,678.00)
Explanation: Expired SPED Funds Overspent- Will correct at YE Closing			

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (**Informational**) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **Exception**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.PENSION.LIAB.9663	$2,824,565.00	
DEBT.GOV.COMP.ABS.9665	$810,691.00	
DEBT.BTYPE.CAP.LEASES.9667	$8,653.00	

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**