

# Agenda

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## SUTTER COUNTY BOARD OF EDUCATION

### Regular Meeting

Thursday, June 20, 2024 - 5:30 p.m.

Sutter County Superintendent of Schools Office

970 Klamath Lane – Board Room

Yuba City, CA 95993

A full Board packet is available for review at the Sutter County Superintendent of Schools Office Reception Desk, 970 Klamath Lane, Yuba City, CA 8:00 a.m. – 4:30 p.m., Monday through Friday – excluding legal holidays) and the Sutter County Superintendent of Schools’ website at [www.sutter.k12.ca.us](http://www.sutter.k12.ca.us).

**5:30 p.m.**

1.0 Call to Order

2.0 Pledge of Allegiance

3.0 Roll Call of Members:

June McJunkin, Trustee Area 2, President

Victoria Lachance, Trustee Area 5, Vice President

Gurv Pamma, Trustee Area 1, Member

Kash Gill, Trustee Area 3, Member

Harjit Singh, Trustee Area 4, Member

4.0 Items of Public Interest to Come to the Attention of the Board

Members of the public are given an opportunity to address the Board regarding items not listed on the agenda. *The California Government Code, Section 54954.3(a) states, “.....no action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of Section 54954.2.*

5.0 Consent Agenda

**[Action Item]**

5.1 Approval of Minutes of June 12, 2024

6.0 Proposition 28 Arts and Music in Schools Funding for Pathways Charter Academy – Kristi Johnson, Brian Gault

7.0 2024-2025 SCSOS Annual Plan for Support – Brian Gault

Beginning with the 2018–19 fiscal year and in each fiscal year thereafter, a county superintendent of schools shall prepare a summary of how the county superintendent of schools plans to support school districts and

schools within the county in implementing this article and present the summary to the county board of education at the same public meeting required under Ed Code paragraph (2) of subdivision (b) of Section 52068.

- 8.0 Sutter County 2023/2024 Local Indicators  
California's accountability indicators are reported through the California School Dashboard, or the "Dashboard". This accountability system is an online tool that reports on multiple measures, including local and state indicators.

Brian Gault

- 9.0 Pathways Charter Academy 2023-2024 Local Indicators  
Brian Gault

- 10.0 Prop 28 Arts and Music in Schools Funding for Sutter County Superintendent of Schools.  
Brian Gault **[Action Item]**

9.1 FRA Prop 28

9.2 SPED Prop 28

- 11.0 Adoption of Pathways Charter Academy 2024-2025 Local Control and Accountability Plan.  
Brian Gault **[Action Item]**

- 12.0 Adoption of Sutter County Superintendent 2024-2025 Local Control and Accountability Plan  
Brian Gault **[Action Item]**

- 13.0 2021-2022 Revised Audit Report  
Revised audit report to include 90/10 revenue percentage test to ensure compliance with Federal Student Aid regulations that restrict Federal Title IV revenue from exceeding 90% of receipts for tuition.  
Ron Sherrod **[Action Item]**

14.0 2022-2023 Revised Audit Report  
Revised audit report to include 90/10 revenue percentage test to ensure compliance with Federal Student Aid regulations that restrict Federal Title IV revenue from exceeding 90% of receipts for tuition.  
Ron Sherrod **[Action Item]**

15.0 Adoption of the Education Protection Account (EPA)  
Nic Hoogeveen **[Action Item]**

16.0 Adoption of the 2024-2025 Budget  
Nic Hoogeveen **[Action Item]**

17.0 Annual Declaration of Need for Fully Qualified Educators (2024-2025) Superintendent Tom Reusser **[Action Item]**

The Declaration of Need for Fully Qualified Educators must be on file with the Commission on Teacher Credentialing before emergency permits can be issued to the Sutter County Superintendent of Schools Office.

18.0 Donations  
18.1 Bi County Ambulance Services  
18.2 Marysville Rotary Foundation  
18.3 Marysville Rotary Foundation

19.0 Adoption of Resolution No 23-24 VII Specification of the Election Order for Placer County.  
Tom Reusser **[Action Item]**

20.0 Items from the Superintendent/Board

21.0 Adjournment

*In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board Meeting room, to access written documents being discussed at the Board Meeting, or to otherwise participate at Board Meetings, please contact the Superintendent's Office at 530-822-2900 for assistance. Notification at least 48 hours prior to the meeting will enable the Superintendent's Office to make reasonable arrangements to ensure accessibility to the Board Meeting and to provide any required accommodations, auxiliary aids or services.*

*All Open Session Agenda related documents, including materials distributed less than 72 hours prior to the scheduled meeting, are available to the public for viewing at the Sutter County Superintendent of Schools Office located at 970 Klamath Lane, Yuba City, CA 95993.*



- 7.0 Public Hearing on the Pathways Charter Academy 2024-2025 Local Control Accountability Plan (LCAP) and Annual Update  
President McJunkin declared the Public Hearing open at 5:41p.m.

Brian reviewed the document with the Board Members he spoke about goals being more Culinary, New Curriculum and additional transportation.

There being no further comments, President McJunkin declared the Public Hearing closed at 5:45 p.m.

- 8.0 Public Hearing on Sutter County Superintendent of Schools' Education Protection Account (EPA)  
President McJunkin declared the Public Hearing open at 5:45 p.m.

Nic reviewed the 2024-2025 Education Protection Account with the Board and stated this is an annual agenda item. These funds are brought to the Board to inform them of how the money will be spent. Auditors will review this and make sure the funds were spent properly.

There being no further comments, President McJunkin declared the Public Hearing closed at 5:46 p.m.

- 9.0 Public Hearing on Proposed 2024-2025 Sutter County Superintendent of Schools' Budget  
President McJunkin declared the Public Hearing open at 5:46 p.m.

Nic reviewed the budget report with the Board.  
There being no further comments, President McJunkin declared the Public Hearing closed at 5:57 p.m.

- 10.0 Quarterly Report of Surplus Property  
In accordance with Board Policy 3270, the County Superintendent of Schools prepares and presents a quarterly report to the Board of items under \$25,000 in value that are being declared surplus.

Two vans not being used will be traded in to buy down current leases.

- 11.0 Adoption of Resolution No. 22-23-VII – Education Protection Account (EPA)

A motion was made to adopt Resolution No. 24-25-I – Education Protection Account (EPA).

Roll Call: McJunkin aye; Singh aye; Lachance aye; Gill aye; Pamma aye.

*Motion:* Lachance                      *Seconded:* Singh  
*Action:* Motion Carried  
*Ayes:* 5 (Singh, Pamma, Lachance, Gill and McJunkin)  
*Noes:* 0  
*Absent:* 0                      *Abstain:* 0

12.0 Adoption of Resolution No. 24-25 I **[Action Item]**

Education Code section 5000 et seq. requires all Governing Board elections to be consolidated and all Governing Boards adopt a resolution specifying the date of the election and the purpose of the election.

A motion was made to adopt Resolution No. 24-25-I – Education Protection Account (EPA).

Roll Call: McJunkin aye; Singh aye; Lachance aye; Gill aye; Pamma aye.

*Motion:* Gill                      *Seconded:* Pamma  
*Action:* Motion Carried  
*Ayes:* 5 (Singh, Pamma, Lachance, Gill and McJunkin)  
*Noes:* 0  
*Absent:* 0                      *Abstain:* 0

13.0 Adoption of Resolution No. 23-24 VI Specifications of the Election order – Superintendent Reusser **[Action Item]**

Education Code section 5000 et seq. requires all Governing Board elections to be consolidated and all Governing Boards adopt a resolution specifying the date of the election.

President June McJunkin pulled the above item from the agenda to be placed on the June 20,2024 Board Agenda.

14.0 2024-2027 Sutter County Plan for Providing Educational Services to Expelled Students- Brian Gault **[Action Item]**  
Members of the public may address the Board relative to the proposed 2024-2027 Expelled Students.

A motion was made to approve the 2024-2027 Sutter County Plan for Provide Educational Services to Expelled Student.

Roll Call: McJunkin aye; Singh aye; Lachance aye; Gill aye; Pamma aye.

*Motion:* Gill                      *Seconded:* Lachance  
*Action:* Motion Carried  
*Ayes:* 5 (Singh, Pamma, Lachance, Gill and McJunkin)  
*Noes:* 0  
*Absent:* 0                      *Abstain:* 0

15.0 CCAP Agreement with Yuba Community College  
Joe Hendrix, Deputy Superintendent **[Action Item]**

A motion was made to approve the CCAP agreement.

*Motion:* Gill                      *Seconded:* Lachance  
*Action:* Motion Carried  
*Ayes:* 5 (Singh, Pamma, Lachance, Gill and McJunkin)  
*Noes:* 0  
*Absent:* 0                      *Abstain:* 0

16.0 Business Services Report

Nic discussed the Monthly Financial Report for May 2023. 1.4 million surplus and there was some adjusted salary and benefits.

17.0 Approval of Lease Extension: Special Education Pre-School Classroom Space with E-Center. Ron Sherrod, Assistant Superintendent **[Action Item]**

A motion was made to approve the Lease Extension

*Motion:* Pamma                      *Seconded:* Gill  
*Action:* Motion Carried  
*Ayes:* 5 (Singh, Pamma, Lachance, Gill and McJunkin)  
*Noes:* 0  
*Absent:* 0                      *Abstain:* 0

18.0 Items from the Superintendent/Board

1. Tom discussed his Italy trip.
2. Graduation is over and it was fabulous!

3. We have nine retirees this year, four attended the reception held before the board meeting today. Thank you to HR for a lovely job.
4. SUHS Ryan Robinson is retiring.
5. ESY started today.
6. Janine (Hughes) Franklin is back and hit the ground running as our SPED Assistant Superintendent.
7. August 9<sup>th</sup> is our first day back for all.

19.0 Adjournment

A motion was made to adjourn the meeting at 6:26 p.m.

*Motion:* Gill

*Seconded:* Lachance

*Action:* Motion Carried

*Ayes:* 5 (Gill, Lachance, Pamma and McJunkin)

*Noes:* 0

*Absent:* 1 (Singh)

*Abstain:* 0



BOARD AGENDA ITEM: Proposition 28—Arts and Music in Schools Funding for Pathways Charter Academy

BOARD MEETING DATE:   June 20, 2024  

AGENDA ITEM SUBMITTED FOR:	PREPARED BY:
<u>  x  </u> Action	<u>Kristi Johnson</u>
<u>      </u> Reports/Presentation	SUBMITTED BY:
<u>      </u> Information	<u>Kristi Johnson</u>
<u>      </u> Public Hearing	PRESENTING TO BOARD:
<u>      </u> Other (specify)	<u>Brian Gault</u>

BACKGROUND AND SUMMARY INFORMATION:

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act. The measure required the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023-24.

LEA must submit a board-approved report to CDE, and post report to their website, annually that details:

- Type of arts education details funded;
- Number of FTE for teachers, classified, and teaching aides;
- Number of pupils served;
- Number of schoolsites providing arts education programs with these funds.

**Prop 28 Arts and Music 2023-24  
Annual Plan and Budget**

<b>School Site:</b>	Pathways Charter Academy
<b>CDS Code:</b>	51-10512-0140152
<b>Allocation Year:</b>	2023-2024
<b>Allocation:</b>	\$3,843

**80% of the funding goes to staff for arts and music instruction. Staff is defined as employed by the district. (if over 500 ADA)**

**20% may be used for training, supplies, materials, and arts educational partnership programs.**

<b>Object</b>	<b>Description</b>	<b>Budget</b>
1xxx	Certificated Salaries	
2xxx	Classified Salaries	
3xxx	Benefits	
4xxx	Materials & Supplies	
5xxx	Services & Other Operating Expenses	\$3,805
7xxx	1% Indirect	\$38
<b>Total:</b>		<b>\$3,843</b>

		<b>Requirements</b>
<b>Salary budget:</b>	0%	80% Minimum
<b>Non-salary budget:</b>	100%	20% or less
<b>Total Budgeted:</b>	100%	100%

**Plans for Spending**

Pathways Charter Academy will be contracting with Yuba-Sutter Arts Council to provide art instruction throughout the year.

<b>Number of full-time equivalent teachers (certificated).</b>	0
<b>Number of full-time equivalent personnel (classified).</b>	0
<b>Number of full-time equivalent teaching aides.</b>	0
<b>Number of students served.</b>	20
<b>Number of school sites providing arts education.</b>	1

BOARD AGENDA ITEM: SCSOS 2024-25 Annual Support (DA) Plan

BOARD MEETING DATE: June 20, 2024

AGENDA ITEM SUBMITTED FOR:

       Action

       Reports/Presentation

  X   Information

       Public Hearing

       Other (specify)

PREPARED BY:

Kristi Johnson

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault

**BACKGROUND AND SUMMARY INFORMATION:**

Beginning with the 2018–19 fiscal year and in each fiscal year thereafter, a county superintendent of schools shall prepare a summary of how the county superintendent of schools plans to support school districts and schools within the county in implementing this article and present the summary to the county board of education at the same public meeting required under paragraph (2) of subdivision (b) of Section 52068. The summary shall include, but is not necessarily limited to, all of the following:

(A) A description of how the county superintendent of schools will support the continuous improvement of all school districts within the county, including steps that the county superintendent of schools plans to take to collaborate with the California Collaborative for Educational Excellence, the department, the lead agencies specified in Sections 52073 and 52073.1, and other county superintendents of schools to support school districts and schools within the county in implementing this article.

(B) A description of how the county superintendent of schools will assist each school district identified for technical assistance pursuant to subdivision (c) of Section 52071 in improving pupil outcomes, including, at a minimum, clearly identifying the activities being performed by the county office of education and the source of funding for those activities. This description shall include the actions the school district will take independent of the county superintendent of schools to improve pupil outcomes pursuant to paragraph (3) of subdivision (c) of Section 52071.

Commencing with the 2019–20 fiscal year and in each fiscal year thereafter, the county superintendent of schools shall submit the summary described in this subdivision with its local control and accountability plan pursuant to subdivision (a) of Section 52070.5.

The 2024–25 Annual Plan is being presented for your information.



# **Sutter County Superintendent of Schools**

**2024-2025**

**Annual Summary Report**

## Local Context (Optional)

The Sutter County Superintendent of Schools Office has an outstanding staff dedicated to delivering successful solutions to the challenges of our local and regional partners by providing innovative support and services to promote education and self-sufficiency. SCSOS provides these services to more than 20,000 public school students located within 12 school districts and 9 charter schools. Services and programs include:

- Budget oversight and assistance
- Local Control Accountability Plan (LCAP) approval and technical assistance
- Special and alternative education programs
- Career Technical Education
- Tri-County Induction Program
- Special Education Local Plan (SELPA)
- Curriculum/Instruction/Assessment support
- Federal and State compliance for Sutter County Districts
- Medical Reimbursements to Districts (MAA)
- Credentials and Substitute teachers for Colusa, Sutter and Yuba Counties
- Student Attendance Review Board (SARB)
- Homeless and Foster Youth Services and support to districts
- Countywide staff development
- Countywide technology support
- Other supporting roles to enhance an excellent customer service agency to complement and supplement our Sutter County public school districts.

The following plan to support districts in implementing Local Control Accountability Plans (LCAPs) adheres to the provisions/requirements of *California Education Code (EC) 52066* and will be submitted to the Board annually with the LCAP at the public meeting when the LCAP is adopted and shall be submitted to the California Department of Education (CDE) with the LCAP. This plan does not apply to a county superintendent of schools with jurisdiction over a single school district.

EC Section 52066, [http://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?lawCode=EDC&sectionNum=52066](http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=EDC&sectionNum=52066)

## Goal One: Approve all LCAPs.

**LCAP Support:** Completing the review of LCAPs submitted by school districts [EC Section 52070].

Metric	Action
All LEAs attend technical assistance meetings	Provide all Local Education Agency (LEAs) with LCAP updates, technical support and training throughout the school year during monthly Systems of Support and drop-in technical assistance sessions.  Review LCAP drafts and provide feedback between March - June 2025.  Provide one-on-one support as needed.
Survey LEA leaders to measure the level of effectiveness of support and information.  LCAP professional learning opportunities attendance.	Agenda LCAP items/updates for Superintendent Meetings, Systems of Support, and Curriculum Breakfasts  Provide professional learning opportunities focused on State and Local Indicators, LCAP cycle, LCAP template changes, and LCAP template components.
All LCAPs approved and uploaded to the county webpage by September 15.	Review Board Approved LCAPs in June, July and August, and work with LEA leaders to ensure that all LCAPs are approvable by the County Superintendent.

EC Section 52070, [http://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=52070.&lawCode=EDC](http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=52070.&lawCode=EDC)

**Goal Two: Utilize the cycle of continuous improvement to provide technical assistance to schools and districts based on need. Technical assistance is provided to districts who are identified as needing assistance as well as those that volunteer for assistance.**

**Technical Assistance:** Providing technical assistance to school districts pursuant to subdivisions (a) and (b) of *Ed Code 52071*.

1. When the County Superintendent does not approve a LCAP.
2. When a district requests support.

Metric	Action
<p>Review of the Greatest Progress, Greatest Needs, and Performance Gaps sections of the LCAP.</p> <p>District progress on the CA Dashboard.</p>	<p>Work with district leaders to review the current year State data to determine Greatest Progress, Greatest Needs, and Performance Gaps.</p> <p>Continuous Improvement Coordinator and Data Analyst will compile and analyze district Dashboard data.</p> <p>Provide targeted professional development based on Analysis.</p>
<p>Review of local data.</p> <p>LEA Self- Assessment results.</p>	<p>Work with district leaders to review and analyze local data.</p> <p>Provide district leaders with support on conducting the LEA Self-Assessment to identify systems level strengths and weaknesses.</p>
<p>Completion of root cause analysis tools.</p> <p>Alignment of LCAP goals to root cause analysis.</p> <p>Completion of the identification of a problem of practice.</p>	<p>Work with district leaders to identify causes using the Improvement Science tools (i.e. Fishbone Diagram, The 5 Whys Protocol, etc.).</p> <p>Introduce the Continuous Improvement Cycle to districts to determine root causes.</p> <p>Work with district leaders to draft LCAP goals that align to root causes.</p>

Metric	Action
<p>Alignment of LCAP actions and services to identify problem of practice.</p> <p>Alignment of Demonstration of Increased or Improved Services for Unduplicated Pupils to identify problem of practice.</p> <p>Surveys from differentiated assistance districts measuring their satisfaction and the effectiveness of the process.</p>	<p>Work with district leaders to identify aim statements, and primary and secondary drivers to address identified root causes.</p> <p>Provide district leaders with tools to identify change ideas, evidenced- based practices and inventory, and create Actions and Services in their LCAP to address root causes.</p> <p>Provide professional development on reframing the discussions that lead to decisions on the Demonstration of Increased or Improved Services for Unduplicated Pupils section of the LCAP.</p> <p>Provide customized support in the area(s) that the district has identified as a need, based on root cause analysis.</p> <p>Survey and meet regularly with district Differentiated Assistance teams to share successes and challenges with implementation, review data, and determine next steps.</p>
<p>Number of Improvement projects</p>	<p>Support the Continuous Improvement Process through individualized support sessions using Improvement Science tools and methodology for districts eligible for Differentiated Assistance and those who volunteer for the support</p>

EC Section 52071, [http://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=52071.&lawCode=EDC](http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=52071.&lawCode=EDC)

**Providing Differentiated Assistance:** Providing technical assistance to school districts pursuant to subdivision (c) of *EC Section 52071*.

Actions	Source of Funding
<p>Host individualized work sessions with identified districts</p>	<p>DA funds generated by district eligibility</p>
<p>Work with district leaders to identify aim statements, and primary and secondary drivers to address identified root causes</p>	<p>DA funds generated by district eligibility</p>

EC Section 52071, [http://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=52071.&lawCode=EDC](http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=52071.&lawCode=EDC)



## Level 2

### Differentiated Assistance

Individually designed assistance to address identified performance gaps among student groups

If LCAP is not approved or district fails to improve student achievement across one or more state priority for one or more student groups (DA/CSI/TSI/ATSI)

Technical Assistance	Chronic Absenteeism Support	Curriculum Support
<ul style="list-style-type: none"><li>● Implementation and monitoring the impact of actions identified in the LCAP</li><li>● Initial data analysis and identification of strengths and weaknesses</li><li>● Review Plan Summary</li><li>● District progress on the Dashboard</li><li>● Systems analysis and identification of systems level strengths and weaknesses</li><li>● Identification of Problems of Practice and completion of Root Cause Analysis</li><li>● Synthesis of Finding and Action Planning</li><li>● Improvement Science- focused on LEAs specific circumstances but designed to build capacity within the LEA and across the county</li></ul>	<ul style="list-style-type: none"><li>● Provide up to 2 probation officers to directly support Level 2 districts and other districts as appropriate with monitoring and support of students identified as being chronically absent<ul style="list-style-type: none"><li>○ 1- CSI Grant Funded</li><li>○ 1- DA Funded</li></ul></li></ul>	<ul style="list-style-type: none"><li>● Possible financial support for identified Level 2 district(s) for the purchase of research-based intervention (services, content, etc. to support identified schools. Needs to be determined through a root cause analysis conducted in partnership between LEA and SCSOS DA Team.</li></ul>

### Actions the school district(s) will take independent of the COE

Please provide a description of the actions the school district(s) will take independent of the COE to improve student outcomes.

Not Applicable

### For COEs who have Local Educational Agencies who meet the eligibility criteria under *Ed Code 52072(a)* [*“Direct Technical Assistance” (DTA) supports*]

**OPTIONAL: Prompt for COEs with districts who meet criteria:** For districts who meet eligibility criteria under *Ed Code 52072 (a)*, describe how the COE is prioritizing and adjusting their support and continuous improvement actions in the areas of intensity and frequency:

- When a district fails to improve student achievement across more than one state priority for three or more student groups for three out of four consecutive years or more.

Prompt	Narrative
<b>Optional Prompt for COEs with districts who meet criteria</b> [EC Section 52072 (f)]	Districts eligible for DTA engage in the Continuous Improvement Process. This work may or may not align to other improvement efforts they are already engaging in.

EC Section 52072, [https://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=52072&lawCode=EDC](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=52072&lawCode=EDC)

### Goal Three: Provide support for continuous improvement to all districts.

**Other Support:** Providing any other support to school districts and schools within the county in implementing the provisions of EC Sections 52059.5-52077.

Metric	Action

EC Sections 52059.5-52077,

[https://leginfo.legislature.ca.gov/faces/codes\\_displayText.xhtml?division=4.&chapter=6.1.&part=28.&lawCode=EDC&title=2.&article=4.5](https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?division=4.&chapter=6.1.&part=28.&lawCode=EDC&title=2.&article=4.5)

## Level 1

### Support for All LEAs and Schools

Resources, tools and voluntary assistance that all LEAs can use to improve student performance and narrow gaps in performance among student groups across the LCFF priorities

<p style="text-align: center;"><b>Professional Development by SCSOS</b></p> <ul style="list-style-type: none"> <li>● Standards implementation</li> <li>● Address Learning Loss/Accelerate Learning</li> <li>● Lesson design/planning (UDL)</li> <li>● Demo lessons/co-teaching</li> <li>● Data Analysis</li> <li>● Teacher observation/feedback cycles</li> <li>● PLC support/facilitation</li> <li>● Cross grade articulation</li> <li>● Cross district articulation</li> <li>● Framework Rollouts/Study</li> <li>● Curriculum review</li> <li>● Adoption/pilot support</li> <li>● Technology integration</li> </ul>	<p style="text-align: center;"><b>System of Support</b></p> <ul style="list-style-type: none"> <li>● State and Federal updates <ul style="list-style-type: none"> <li>○ LCAP</li> <li>○ Dashboard</li> <li>○ ESSA</li> <li>○ Development of State and Federal Plans and associated funding allocations</li> </ul> </li> <li>● Dashboard Support <ul style="list-style-type: none"> <li>○ Primary analysis of data</li> <li>○ Countywide data analysis</li> </ul> </li> <li>● Participation in local opportunities <ul style="list-style-type: none"> <li>○ Spelling Bee</li> <li>○ Educators of the Year Recognition</li> </ul> </li> </ul>	<p style="text-align: center;"><b>Contracted Services</b></p> <ul style="list-style-type: none"> <li>● 8 days with Theresa Hancock to support LEAs with high leverage academic language and writing strategies <i>High 5 for All</i> as well as targeted sessions for Integrated and Designated ELD.</li> </ul>
<p style="text-align: center;"><b>Facilitated Cadre Support</b></p> <ul style="list-style-type: none"> <li>● English learners</li> <li>● ELA/ELD, Math, Science, HSS</li> <li>● New Teacher Support</li> <li>● TK Implementation</li> <li>● Behavior Support</li> </ul>	<p style="text-align: center;"><b>Administrative Instructional Leadership</b></p> <ul style="list-style-type: none"> <li>● Curriculum Breakfast</li> <li>● Small district PLC</li> <li>● Personalized administrative support</li> </ul>	<p style="text-align: center;"><b>Coordination of County Wide Professional Development Opportunities</b></p> <ul style="list-style-type: none"> <li>● Contracting with outside national speakers</li> <li>● Coordination of services and resources</li> </ul>
	<p style="text-align: center;"><b>Coordination of County Wide Professional Development Opportunities</b></p> <ul style="list-style-type: none"> <li>● Contracting with outside national speakers</li> <li>● Coordination of services and resources</li> </ul>	<p style="text-align: center;"><b>Grant Support</b></p> <ul style="list-style-type: none"> <li>● Identification of qualifying grants</li> <li>● Participation in statewide grant opportunities <ul style="list-style-type: none"> <li>○ Rural Math Collaborative</li> <li>○ Early Educator Teacher Development Grant</li> <li>○ Classified Employee Grant</li> </ul> </li> </ul>

## Collaboration

The Sutter County Superintendent of Schools will collaborate with the California Collaborative for Educational Excellence (CCEE), the CDE, other county superintendents, Geographic Lead Agencies (Geo Leads), as well as System of Support (SOS) Lead Agencies to support school districts within the county in the following ways:

Actions	CCEE	CDE	County Superintendents	Geo Leads	SOS Leads
Sutter County Superintendent of Schools participates in quarterly CISC meetings.	Y	Y	Y	-	-
The Assistant Superintendent of Educational Services attend bi-monthly Curriculum and Instruction Steering Committee (CISC) meetings.	Y	Y	Y	Y	
The Assistant Superintendent of Educational Services and/or the Continuous Improvement Coordinator attends State and Federal Program Meetings.	-	-	-	-	-
The Assistant Superintendent of Educational Services attends quarterly Statewide System of Support Meetings	-	-	-	Y	Y
The Assistant Superintendent of Educational Services participate in monthly Geographic Lead Meetings	-	-	-	Y	-
The Assistant Superintendent of Educational Services serve on the CCFAC Executive Advisory Committee and participate in the Data, Continuous Improvement and Differentiated Assistance, and Small COE huddles	-	-	-	Y	-

Goal Four: Supports for Special Education

**Not Applicable until the 2025–2026 LCAP Cycle per EC Section 52064.3**

## Budget - COE

Please provide a description of the estimated costs related to the actions outlined in the plan above.

2024-25 Annual Plan for Support	2024-2025 Estimated Costs
<b>2024-25 Allocation</b> Based on Qualifying Districts – YCUSD and LOUSD	\$733,333
<b>Indirect Rate (13.52%) on 24/25 Expenses</b>	\$87,338
<b>Certificated Staff – Salaries and Benefits</b> <ul style="list-style-type: none"> <li>● Assistant Superintendent of Ed Services (33% of salary)</li> <li>● Continuous Improvement Coordinator I (54% of salary)</li> <li>● Program Analyst (20% of salary)</li> </ul> <b>Classified Staff - salaries and benefits</b> <ul style="list-style-type: none"> <li>● Expanded Learning Coordinator (17% of salary)</li> <li>● Administrative Assistant (10% of salary)</li> </ul>	\$225,883
<b>Direct Services to Districts</b> <ul style="list-style-type: none"> <li>● Funding for Professional Development/Conferences (COE Staff and Districts)- \$50,000</li> <li>● Probation for attendance and outreach- \$71,191</li> <li>● Level II Supports - as needed for DA Plan Implementation - \$100,000</li> <li>● Educators of the Year dinner and Continuous Improvement Showcase - \$20,000</li> </ul>	\$241,191
<b>Misc. Operating Expenses</b> <ul style="list-style-type: none"> <li>● Maintenance and Operations</li> <li>● Technology</li> <li>● Supplies</li> <li>● Travel and Conference</li> </ul>	\$178,921
<b>Goal 4 (not applicable until the 2025-2026 LCAP Cycle per EC Section 52064.3)</b>	<b>[N/A]</b>
<b>Total Estimated Cost</b>	<b>\$733,333</b>

BOARD AGENDA ITEM: SCSOS 2023/2024 Local Indicators

BOARD MEETING DATE: June 20, 2024

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Chris Reyna, Kristi Johnson and  
Brian Gault

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

California’s accountability indicators are reported through the California School Dashboard, or the “Dashboard”. This accountability system is an online tool that reports on multiple measures, including local and state indicators.

There are several LCFF priority areas that do not meet the criteria established for the state indicators. These remaining priority areas are considered local indicators.

SCSOS requires an annual review of the local indicators for priorities 1, 2, 3, 6 and 7, 9 and 10.

The local Indictors have been completed and are present for your approval.

**Appropriately Assigned Teachers, Access to Curriculum-Aligned  
Instructional Materials, and Safe, Clean and Functional School Facilities  
LCFF Priority 1  
Self-Reflection Tool**

Standard: LEA annually measures its progress in meeting the Williams settlement requirements at 100% at all its school sites, as applicable, and promptly addresses any complaints or other deficiencies identified throughout the academic year, as applicable; and provides information annually on progress meeting this standard to its local governing board and to stakeholders and the public through the evaluation rubrics.

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

<b>Indicator</b>	<b>Data Reported</b>
Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home	0%
Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)	0
<i>Optional:</i> Provide any additional information that the local educational agency believes is relevant to understanding its progress on meeting the requirements for appropriately assigned teachers, access to curriculum-aligned instructional materials, and safe, clean and functional school facilities.	

## Implementation of State Academic Standards

### LCFF Priority 2

#### Option 2: Reflection Tool

Standard: LEA annually measures its progress implementing state academic standards and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the evaluation rubrics. *Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability*

Indicator Item	Rating				
<b>1. Rate the LEA's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.</b>					
<b>Academic standards and/or curriculum frameworks</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
ELA- Common Core State Standards for ELA					X
ELD (Aligned to ELA Standards)			X		
Mathematics- Common Core State Standards for Mathematics					X
Next Generation Science Standards					X
History-Social Science					X
<b>2. Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is being taught.</b>					
<b>Academic standards and/or curriculum frameworks</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
ELA- Common Core State Standards for ELA					X
ELD (Aligned to ELA Standards)					X
Mathematics- Common Core State Standards for Mathematics					X
Next Generation Science Standards					X
History-Social Science					X
<b>3. Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g. collaborative time, focused classroom walkthroughs, teacher pairing)</b>					
<b>Academic standards and/or curriculum frameworks</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
ELA- Common Core State Standards for ELA			X		
ELD (Aligned to ELA Standards)		X			
Mathematics- Common Core State Standards for Mathematics			X		
Next Generation Science Standards		X			



History-Social Science		X			
<b>4. Rate the LEA's progress implementing each of the following academic standards adopted by the State Board of Education for all students.</b>					
<b>Academic standards and/or curriculum frameworks</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Career Technical Education		X			
Health Education Content Standards			X		
Physical Education Model Content Standards			X		
Visual and Performing Arts		X			
World Language	X				
<b>5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).</b>					
<b>Activities</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Identifying the professional learning needs of groups of teachers or staff as a whole					X
Identifying the professional learning needs of individual teachers			X		
Providing support for teachers on the standards they have not yet mastered		X			
<i>Optional:</i> Provide any additional information that the local educational agency believes is relevant to understanding its progress on meeting the requirements for implementation of state academic standards.					

**Parent Engagement  
LCFF Priority 3  
Self-Reflection Tool**

Standard: LEA annually measures its progress implementing state academic standards and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the evaluation rubrics. *Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):*

1 – Exploration and Research

2 – Beginning Development

3 – Initial Implementation

4 – Full Implementation

5 – Full Implementation and Sustainability

Indicator Item	Rating				
	1	2	3	4	5
<b>Section 1: Building Relationships Between School Staff and Families</b>					
Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.					X
Rate the LEA's progress in creating welcoming environments for all families in the community.					X
Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.				X	
Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.					X

**Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.**

School staff communicate through various means to foster and maintain relationships that benefit the students. Communication happens using multiple methods. Such as:

- Event fliers
- Mailers
- Phone calls
- Parent Square messaging
- Individual phone calls
- Invitations to participate in Parent Advisory Meetings, school awards ceremonies
- Emails and text messages
- home visits

**Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.**

Many families with children who attend FRA have struggled with their relationship with the schools their child has attended for various reasons. Communication breakdown and feeling a sense of unconnectedness are some of the most common reasons parents struggle to build relationships with the school community. Transportation is a barrier to getting families to school events

and parent meetings. Historically, parents have reported concerns about the lack of opportunities to participate because of various factors such as transportation. FRA has used school resources to help parents get to and from school with transportation and bus passes. Most events are held after school to not compete with parents who work, so there is an opportunity to attend.

Additionally, it has been shared that families are concerned about cultural understanding and equity. FRA has made it a focus to be more inclusive by getting to know our students' families, accounting for language differences, and facilitating student empowerment.

**Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve the engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.**

FRA staff has participated in training that recognizes the importance of diversity amongst students in education and how it directly impacts their performance. Students work better in a diverse environment, enabling them to concentrate and push themselves further when people of other backgrounds work alongside them. Goals would include but are not limited to:

- Survey stakeholders for topics: Survey families to see what they need to help support their students. Survey teachers to see what they need most from the families at home. Developing topics is about listening to the needs of parents and playing a role in providing those needs.
- Make meetings inclusive. Provide translators for all events and meetings to ensure parents can learn and understand what is happening at the school.
- Explore what underrepresentation is and learn how to recognize it and how to ensure all voices are heard.
- Emphasize the learning of cultural differences and how they affect how students interact in social groups.

<b>Section 2: Building Partnerships for Student Outcomes</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.					X
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.					X
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.				X	
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.					X

**Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.**

Family engagement has improved dramatically at FRA. It has helped foster and motivate students to increase student engagement and achievement. School staff communicate using various means to foster and maintain relationships that benefit the students. FRA has emphasized its educational partners by incorporating multiple communication opportunities, which has helped create a seamless communication system with families. The amount of communication has improved participation from families in parent/student conferences, back-to-school nights, awards assemblies, and home visits to support youth.

**Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.**

School administration has expanded professional development for all staff members from FRA. In 2023-24, this professional development was expanded to include all appropriate parties, which will support building partnerships for student outcomes. FRA will continue establishing communication protocols and methods for families to seek support. Necessary parent resources will be available in multiple languages. FRA will look to engage in training to align practices with a practice of appreciation and

respect that recognizes the spectrum of diversity we now see on campus. FRA will identify a few focus areas through input gathered from surveys of our different educational partners. These areas include addressing building capacity with staff, identifying the conditions integral to successful school-family partnerships, and providing more opportunities for family engagement at school. FRA will address the concerns by identifying the challenges, providing more opportunities for family engagement, identifying policy and making it consistent, and building the capacity of both staff and families to engage in meaningful relationships that will help positively influence student outcomes.

**Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.**

Student celebrations will be a critical invitation for our families to be active participants in celebrating their student or school programs. FRA needs to ensure that school supplies are available for all parents. Schools can provide theme parent nights based on school programs. FRA provides transportation to and from our school for many of our students. Teachers are encouraged to participate in parent events, which will strengthen partnerships. FRA will follow up with families who don't attend, schedule meetings, and provide multiple ways/times to meet. Truancy meetings are held to communicate the importance of regular, on-time attendance with families. Parent workshops and Community Nights and Fun Activities will be held when possible.

<b>Seeking Input for Decision Making</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.				X	
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.				X	
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.					X
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement, and evaluate family engagement activities at school and district levels.					X

**Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.**

The level of engagement strategies that are being implemented at FRA. Parents celebrate the relationships built at school and the attempts to engage with families through the many means of communication, such as home visits, parent square, emails, phone calls, and transportation provided for students. FRA has multiple opportunities for parents to provide input for decision-making. At the district level, the Sutter County Superintendent of Schools assists with updates to the web page, notifying parents of future events. Parent input for families with students with disabilities is encouraged. Providing various avenues brings more awareness and understanding to parents about their children, the importance of their child's education, and ways to get involved.

**Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.**

Areas of focus improvement would be to increase parent participation in all parent input/participation avenues. Increase recruitment for all groups and provide regular/flexible meeting times and dates. FRA will look to engage in training to align practices with a practice of appreciation and respect that recognizes the spectrum of diversity we now see on campus. Goals would include but are not limited to:

- Develop ethical and practical techniques for supporting and engaging with educational partners.
- Explore what underrepresentation is and learn how to recognize it and how to ensure all voices are heard.
- Know how to translate this new learning into consistent practice.

**Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.**

FRA will send personal reminders to parents via multiple forms of communication, such as Parent Square, personal phone calls, emails, social media, home visits, surveys, volunteer opportunities, family nights/back to school, and letters, so parents are given every opportunity to participate in the school community's engagement.

**School Climate  
LCFF Priority 6  
Student Survey**

Standard: LEA administers a local climate survey at least every other year that provides a valid measure of perceptions of school safety and connectedness, such as the California Healthy Kids Survey, to students in at least one grade within the grade span(s) that the LEA serves (e.g. K-5, 6-8, 9-12), and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the California School Dashboard. *Provide a Narrative Summary. Text items will be combined into one (1) answer box and the box is limited to 3000 characters.*

<b>Indicator Item</b>
<b>1. DATA: Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.</b>
<p>There were 29 students enrolled at FRA when the Panorama Survey was administered. 25 students completed the survey.</p> <p>Summary of the key findings in the data:</p> <ul style="list-style-type: none"><li>● Emotion Regulation: 48% of the students felt they knew how to regulate their emotions, up 7% from the spring Survey</li><li>● Grit: 52% felt they could persevere through setbacks to achieve important long-term goals, up 6% from the spring survey.</li><li>● Growth Mindset: 45% of student felt they have the potential to change factors that are central to their performance in school, up 11% from the spring survey</li><li>● Self-Efficacy: 42% of students believe they can succeed in achieving academic outcomes, up 15% from the spring survey.</li><li>● Self-Management: 60% of students felt they could manage their emotions, thoughts, and behavior in different situations, up 8% from the spring survey</li><li>● Social Awareness: 47% of students consider the perspectives of others and empathize with them, up 6% from the spring survey</li></ul> <p>The data demonstrates significant improvement in multiple areas. Specifically, Growth Mindset and Self-Efficacy have shown a plus 10% increase in both areas.</p>
<b>2. MEANING: Describe key learnings, including identified needs and areas of strength determined through the analysis of data described in Prompt 1, including the available data disaggregated by student group.</b>
<p>Strengths:</p> <p>Strengths identified through the Panorama Survey indicate that students are dramatically improving Grit and Self Management. t in self-efficacy. In Grit, students show interest in school when projects involve familiar topics and emphasize completing their goals is essential. For self-management, students come to class more prepared, stay on topic, and try to complete assignments before the due date. Based on the data, students are feeling optimistic about being at school. This is attributed to the increased SEL support provided through Student Support and Outreach and a culture change.</p> <p>Areas of Growth:</p> <p>Based on the data, despite the growth from the previous survey conducted in the spring, there is a need to increase</p>

two significant areas: growth mindset and self-efficacy. For growth mindset, students need help putting effort into unfamiliar topics and generating interest in the subject matter. The challenge lies in the fact that the population that attends FRA is so fluid. Many of our students have attended several schools, and finding a connection to any school setting has been challenging for many of them. To alleviate the issues, teachers are asked to modify lessons that encourage student engagement and consider student interests to be more hands-on to encourage engagement and relevancy.

Barriers and challenges:

Barriers and challenges identified include a high transiency rate. Many students only attend for the term of their expulsion, which is the semester of the infraction and the next. Others choose to remain enrolled and graduate from Feather River Academy. This creates a need to disaggregate student survey data by length of enrollment.

**3. USE: What revisions, decisions, or actions has, or will, the LEA implement in response to the results for continuous improvement purposes? Why? If you have already implemented actions, did you see the results you were seeking?**

Positive Behavior Intervention Support (PBIS) implementation of Tier I is in full bloom as the school begins the transition to implementation of Tier II. The work on PBIS will continue, with Tier II work to begin in the fall semester of 2024/2025, with support from SSO and the school administration. Students who had achieved adequate attendance, engagement, and work completion were also students who successfully accessed the positive behavior interventions and supports.

The student orientation has been revamped to include the school administration and counselor to inform parents and students of the school norms, opportunities, grading, credit recovery, programs, services, and PBIS incentives. The orientation process has been shown to encourage students and their parents to be more connected once they enroll at FRA. Once a quarter, students meet with the counselor to review their ILPs and ensure they are progressing in the right direction toward graduation.

Based on the latest Panorama data, there has been a significant increase in all topics the students were surveyed about. Students are showing an interest in being advocates for themselves and their education. The increase in services outside of the classroom has shown to be impactful and positive.

**Access to a Broad Course of Study**  
**LCFF Priority 7**  
**Self-Reflection Tool**

Standard: LEA to provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts: *Provide a Narrative Summary:*

<b>Indicator Item</b>
<p><b>1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served.</b></p>
<p>The locally selected measures or tools are used to track the extent to which all students have access to and are enrolled in a broad course of study based on grade spans and unduplicated student groups. Upon enrollment and at the end of the quarter, students are asked to meet with their counselor to review their individualized learning plan (ILP) to ensure they are progressing toward graduation. This plan is designed to support the students' course enrollment to ensure they are accessing the courses that best support their ability to earn a high school diploma and/or meet the conditions of their expulsion. Aeries tracks data for course enrollment, grades earned, and credits. Edgenuity is also a tool to track course access and enrollment in a broad course of study.</p>
<p><b>2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study. LEAs may describe progress over time in the extent to which all students have access to and are enrolled in a broad course of study.</b></p>
<p>Data is gathered from multiple resources to provide feedback on how students access a broad course of study at FRA. Using Edgenuity course data and reports, Aeries course enrollments, CTE, and PE participation, data is gathered to identify the number of students who are sufficiently accessing a broad course of study. This will be based on grade spans, unduplicated groups, and individuals with exceptional needs.</p> <p>All students have access to on-campus CTE and PE courses. Students also have access to all Edgenuity courses at Feather River Academy. Teachers and support staff proactively ensure students can access and know course options and requirements. The school Counselor makes every attempt to enroll students in courses required to meet the criteria for graduation and possible readmittance to their district of residence. Foreign language is available but not typically accessed by students at FRA. Additionally, visual and performing art is available via Edgenuity. Physical education is available on campus, but students may also access activity logs to fulfill graduation requirements.</p> <p>FRA has developed a procedure for enrolling students in their proper courses while addressing and creating strategies for students to be engaged in CTE and PE courses offered on campus. Foreign language requirements and health can be accessed via Edgenuity. Student access and course enrollment in these courses will increase student participation. Each student, upon enrollment, meets with the counselor to develop an Individual Learning Plan (ILP) so students are made aware of where they stand with credits, what the requirements for re-entry back into their district of residence, and to check if any wrap-around services may benefit the student.</p>
<p><b>3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students.</b></p>
<p>Most students enrolled in FRA come to us with discipline issues and, in most cases, are academically deficient. . Due to their lack of success in a comprehensive school setting, they come to us performing below grade level in most core academic subjects. Most High school students are credit deficient, and 40% of our population has an active IEP. Based on these factors, resources are targeted toward addressing academic deficiencies before tackling foreign languages and VAPA courses. High student transiency rates, low attendance as well and the fact that many</p>



of our students struggle with mental health issues are also competing for time and focus in our student's school day.

**4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students?**

FRA is working on allowing students flexibility in course options via Edgenuity. Classroom teachers have been trained to implement standards-based instruction in health courses. Teachers are also implementing additional supplements to support the Edgenuity curriculum via Student-Centered Days, where classroom instruction is enhanced to encourage hands-on activities.

Students can receive PE credits via on-site classes or activity logs approved by the school counselor and administration. The goal is to allow students to engage in physical education classes via on-site instruction or on their own via the activity logs.

Professional development will continue in Edgenuity and Student-Centered Days to improve the fidelity and implementation of the curricular program. Support for instructional delivery will ensure that school staff will support students in accessing and enrolling in a broad course of study leading to graduation and/or return to the home district.

*Optional: Provide any additional information that the local educational agency believes is relevant to understanding its progress on the extent to which students have access to, and are enrolled in, a broad course of study.*

**Coordination of Services for Expelled Students  
LCFF Priority 9 (COE Requirement ONLY)**

Standard: COE annually measures its progress in coordinating instruction as required by the California Education Code Section 48926 and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the evaluation rubrics.

Indicator Item	1	2	3	4	5
<b>1. Assessing status of triennial plan for providing educational services to all expelled students in the county, including:</b>					
a. Review of required <b>data</b> .				x	
b. <b>Identifying existing educational alternatives</b> for expelled pupils, gaps in educational services to expelled pupils, and strategies for filling those service gaps.					x
c. <b>Identifying alternative placements</b> for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils.				x	
<b>2. Coordinating on development and implementation of triennial plan with all LEAs within the county.</b>					x
<b>3. Establishing ongoing collaboration and policy development for transparent referral process for LEAs within the county to the county office of education or other program options, including dissemination to all LEAs within the county a menu of available continuum of services for expelled students.</b>					x
<b>4. Developing a memorandum of understanding regarding the coordination of partial credit policies between district of residence and county office of education.</b>					x
<i>Optional: Provide any additional information that the local educational agency believes is relevant to understanding its progress on school climate.</i>					

**Coordination of Services for Foster Youth  
LCFF Priority 10 (COE Requirement Only)**

<b>Indicator Item</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
1. Establishing ongoing <b>collaboration and supporting policy</b> development, including establishing <b>formalized information sharing</b> agreements with child welfare, probation, Local Education Agency (LEAs), the courts, and other organizations to support determining the proper educational placement of foster youth (e.g., school of origin versus current residence, comprehensive versus alternative school, and regular versus special education).		X			
2. <b>Building capacity</b> with LEA, probation, child welfare, and other organizations for purposes of implementing school-based support infrastructure for foster youth intended to improve educational outcomes (e.g., provide regular professional development with the Foster Youth Liaisons to facilitate adequate transportation services for foster youth).			X		
3. Providing <b>information and assistance</b> to LEAs regarding the <b>educational needs</b> of foster youth in order to <b>improve educational outcomes</b> .					X
4. Providing <b>direct educational services</b> for foster youth in LEA or county-operated programs <b>provided the school district has certified that specified services cannot be provided or funded</b> using other sources, including, but not limited to, Local Control Funding Formula, federal, state or local funding.				X	
5. Establishing ongoing <b>collaboration</b> and supporting development of policies and procedures that facilitate <b>expeditious transfer of records, transcripts, and other relevant educational information</b> .					X
6. Facilitating the <b>coordination of post-secondary opportunities</b> for youth by engaging with systems partners, including, but not limited to, child welfare transition planning and independent living services, community colleges or universities, career technical education, and workforce development providers.				X	
7. Developing strategies to <b>prioritize the needs</b> of foster youth in the community, using community-wide assessments that consider age group, geographical area, and identification of highest needs students based on academic needs and placement type.				X	
8. Engaging in the <b>process of reviewing plan deliverables and of collecting and analyzing LEA and COE level outcome data</b> for purposes of evaluating effectiveness of support services for foster youth and whether the investment in services contributes to improved educational outcomes for foster youth.				X	
<i>Optional: Provide any additional information that the local educational agency believes is relevant to understanding its progress on school climate.</i>					
Criteria: Assessment of the LEAs performance on meeting the standard:					

BOARD AGENDA ITEM: Pathways Charter 2023-2024 Local Indicators

BOARD MEETING DATE: June 20, 2024

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Chris Reyna and Brian Gault

Reports/Presentation

SUBMITTED BY:

Information

Brian Gault

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

California's accountability indicators are reported through the California School Dashboard, or the "Dashboard". This accountability system is an online tool that reports on multiple measures, including local and state indicators.

There are several LCFF priority areas that do not meet the criteria established for the state indicators. These remaining priority areas are considered local indicators.

The Pathways Charter Academy requires an annual review of the local indicators for priorities 1, 2, 3, 6 and 7. The local Indictors have been completed and are present for your approval.

**Appropriately Assigned Teachers, Access to Curriculum-Aligned  
Instructional Materials, and Safe, Clean and Functional School Facilities  
LCFF Priority 1  
Self-Reflection Tool**

Standard: LEA annually measures its progress in meeting the Williams settlement requirements at 100% at all its school sites, as applicable, and promptly addresses any complaints or other deficiencies identified throughout the academic year, as applicable; and provides information annually on progress meeting this standard to its local governing board and to stakeholders and the public through the evaluation rubrics.

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

<b>Indicator</b>	<b>Data Reported</b>
Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home	0/0
Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)	0
<i>Optional:</i> Provide any additional information that the local educational agency believes is relevant to understanding its progress on meeting the requirements for appropriately assigned teachers, access to curriculum-aligned instructional materials, and safe, clean and functional school facilities.	

# Implementation of State Academic Standards

## LCFF Priority 2

### Option 2: Reflection Tool

Standard: LEA annually measures its progress implementing state academic standards and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the evaluation rubrics. *Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability*

Indicator Item	Rating				
<b>1. Rate the LEA’s progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.</b>					
<b>Academic standards and/or curriculum frameworks</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
ELA- Common Core State Standards for ELA					x
ELD (Aligned to ELA Standards)			x		
Mathematics- Common Core State Standards for Mathematics					x
Next Generation Science Standards					x
History-Social Science					x
<b>2. Rate the LEA’s progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is being taught.</b>					
<b>Academic standards and/or curriculum frameworks</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
ELA- Common Core State Standards for ELA					x
ELD (Aligned to ELA Standards)					x
Mathematics- Common Core State Standards for Mathematics					x
Next Generation Science Standards					x
History-Social Science					x
<b>3. Rate the LEA’s progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g. collaborative time, focused classroom walkthroughs, teacher pairing)</b>					
<b>Academic standards and/or curriculum frameworks</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
ELA- Common Core State Standards for ELA			x		
ELD (Aligned to ELA Standards)		x			
Mathematics- Common Core State Standards for Mathematics			x		
Next Generation Science Standards		x			
History-Social Science		x			

**4. Rate the LEA's progress implementing each of the following academic standards adopted by the State Board of Education for all students.**

<b>Academic standards and/or curriculum frameworks</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Career Technical Education			x		
Health Education Content Standards			x		
Physical Education Model Content Standards			x		
Visual and Performing Arts		x			
World Language	x				

**5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).**

<b>Activities</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Identifying the professional learning needs of groups of teachers or staff as a whole					x
Identifying the professional learning needs of individual teachers			x		
Providing support for teachers on the standards they have not yet mastered		x			

*Optional:* Provide any additional information that the local educational agency believes is relevant to understanding its progress on meeting the requirements for implementation of state academic standards.

**Parent Engagement  
LCFF Priority 3  
Self-Reflection Tool**

Standard: LEA annually measures its progress implementing state academic standards and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the evaluation rubrics. *Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):*

1 – Exploration and Research

2 – Beginning Development

3 – Initial Implementation

4 – Full Implementation

5 – Full Implementation and Sustainability

Indicator Item	Rating				
	1	2	3	4	5
<b>Section 1: Building Relationships Between School Staff and Families</b>					
Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.					X
Rate the LEA's progress in creating welcoming environments for all families in the community.					X
Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.				X	
Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.					X

**Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.**

School staff communicate through various means to foster and maintain relationships that benefit the students. Communication happens using multiple methods. Such as:

- Event fliers
- Mailers
- Phone calls
- Parent Square messaging
- Individual phone calls
- Invitations to participate in Parent Advisory Meetings, school awards ceremonies
- Emails and text messages
- home visits

**Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.**

Many families with children who attend PCA have struggled with their relationship with the schools their child has attended for various reasons. Communication breakdown and feeling a sense of unconnectedness are some of the most common reasons parents struggle to build relationships with the school community. Transportation is a barrier to getting families to school events



and parent meetings. Historically, parents have reported concerns about the lack of opportunities to participate because of various factors such as transportation. PCA has used school resources to help parents get to and from school with transportation and bus passes. Most events are held after school to not compete with parents who work, so there is an opportunity to attend.

Additionally, it has been shared that families are concerned about cultural understanding and equity. PCA has made it a focus to be more inclusive by getting to know our students' families, accounting for language differences, and facilitating student empowerment.

**Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve the engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.**

PCA staff has participated in training that recognizes the importance of diversity amongst students in education and how it directly impacts their performance. Students work better in a diverse environment, enabling them to concentrate and push themselves further when people of other backgrounds work alongside them. Goals would include but are not limited to:

- Survey stakeholders for topics: Survey families to see what they need to help support their students. Survey teachers to see what they need most from the families at home. Developing topics is about listening to the needs of parents and playing a role in providing those needs.
- Make meetings inclusive. Provide translators for all events and meetings to ensure parents can learn and understand what is happening at the school.
- Explore what underrepresentation is and learn how to recognize it and how to ensure all voices are heard.
- Emphasize the learning of cultural differences and how they affect how students interact in social groups.

<b>Section 2: Building Partnerships for Student Outcomes</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.					X
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.					X
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.				X	
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.					X

**Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.**

Family engagement has improved dramatically at PCA. It has helped foster and motivate students to increase student engagement and achievement. School staff communicate using various means to foster and maintain relationships that benefit the students. PCA has emphasized its educational partners by incorporating multiple communication opportunities, which has helped create a seamless communication system with families. The amount of communication has improved participation from families in parent/student conferences, back-to-school nights, awards assemblies, and home visits to support youth.

**Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.**

School administration has expanded professional development for all staff members from PCA. In 2023-24, this professional development was expanded to include all appropriate parties, which will support building partnerships for student outcomes. PCA will continue establishing communication protocols and methods for families to seek support. Necessary parent resources will be available in multiple languages. PCA will look to engage in training to align practices with a practice of appreciation and

respect that recognizes the spectrum of diversity we now see on campus. PCA will identify a few focus areas through input gathered from surveys of our different educational partners. These areas include addressing building capacity with staff, identifying the conditions integral to successful school-family partnerships, and providing more opportunities for family engagement at school. PCA will address the concerns by identifying the challenges, providing more opportunities for family engagement, identifying policy and making it consistent, and building the capacity of both staff and families to engage in meaningful relationships that will help positively influence student outcomes.

**Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.**

Student celebrations will be a critical invitation for our families to be active participants in celebrating their student or school programs. PCA needs to ensure that school supplies are available for all parents. Schools can provide theme parent nights based on school programs. PCA provides transportation to and from our school for many of our students. Teachers are encouraged to participate in parent events, which will strengthen partnerships. PCA will follow up with families who don't attend, schedule meetings, and provide multiple ways/times to meet. Truancy meetings are held to communicate the importance of regular, on-time attendance with families. Parent workshops and Community Nights and Fun Activities will be held when possible.

<b>Seeking Input for Decision Making</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.				X	
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.				X	
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.					X
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement, and evaluate family engagement activities at school and district levels.					X

**Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.**

The level of engagement strategies that are being implemented at PCA. Parents celebrate the relationships built at school and the attempts to engage with families through the many means of communication, such as home visits, parent square, emails, phone calls, and transportation provided for students. PCA has multiple opportunities for parents to provide input for decision-making. At the district level, the Sutter County Superintendent of Schools assists with updates to the web page, notifying parents of future events. Parent input for families with students with disabilities is encouraged. Providing various avenues brings more awareness and understanding to parents about their children, the importance of their child's education, and ways to get involved.

**Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.**

Areas of focus improvement would be to increase parent participation in all parent input/participation avenues. Increase recruitment for all groups and provide regular/flexible meeting times and dates. PCA will look to engage in training to align practices with a practice of appreciation and respect that recognizes the spectrum of diversity we now see on campus. Goals would include but are not limited to:

- Develop ethical and practical techniques for supporting and engaging with educational partners.
- Explore what underrepresentation is and learn how to recognize it and how to ensure all voices are heard.
- Know how to translate this new learning into consistent practice.

**Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.**

PCA will send personal reminders to parents via multiple forms of communication, such as Parent Square, personal phone calls, emails, social media, home visits, surveys, volunteer opportunities, family nights/back to school, and letters, so parents are given every opportunity to participate in the school community's engagement.

**School Climate  
LCFF Priority 6  
Student Survey**

Standard: LEA administers a local climate survey at least every other year that provides a valid measure of perceptions of school safety and connectedness, such as the California Healthy Kids Survey, to students in at least one grade within the grade span(s) that the LEA serves (e.g. K-5, 6-8, 9-12), and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the California School Dashboard. *Provide a Narrative Summary. Text items will be combined into one (1) answer box and the box is limited to 3000 characters.*

<b>Indicator Item</b>
<p><b>1. DATA: Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.</b></p> <p>There were 26 students enrolled at PCA when the Panorama Survey was administered. 16 students completed the survey. 61% response rate. Although we aim for a higher response rate, we are pleased with the outcome as it is the highest we have seen thus far.</p> <p>Summary of the key findings in the data:</p> <ul style="list-style-type: none"> <li>● Grit: 46% felt they could persevere through setbacks to achieve important long-term goals, up 7% from the Fall 2023 Survey</li> <li>● Growth Mindset: 35% of student felt they have the potential to change factors that are central to their performance in school, up 5% from the Fall 2023 Survey</li> <li>● Self-Efficacy: 26% of students believe they can succeed in achieving academic outcomes, up 10% from the Fall 2023 Survey</li>   <li>● Self-Management: 43% of students felt they could manage their emotions, thoughts, and behavior in different situations, down 13% from the Fall 2023 Survey</li> <li>● Social Awareness: 24% of students consider the perspectives of others and empathize with them, down 9% from the Fall 2023 Survey</li> <li>● Emotion Regulation: 34% of the students felt they knew how to regulate their emotions, down 2% from the Fall 2023 Survey</li> </ul> <p>The data demonstrates significant improvement in Self Efficacy with a 10% increase and Grit with a 7% increase. While Self Management shows the area that needs the most improvement with a 13% decrease from Fall to Spring. When looking at the historical data from Spring 2023, Self Management % was 48%.</p> <p>It is challenging to disaggregate the survey data by subgroup because of confidentiality related to the small enrollment. On a positive note, this is by far the highest participation rate we have ever had on a school climate survey. While not disaggregated by subgroup, this data will provide a strong baseline to guide our work over the new 3 year LCAP cycle.</p>
<p><b>2. MEANING: Describe key learnings, including identified needs and areas of strength determined through the analysis of data described in Prompt 1, including the available data disaggregated by student group.</b></p>
<p><b>Strengths:</b></p> <p>Strengths identified through the Panorama Survey indicate that students are dramatically improving Grit, Growth</p>

Mindset and Self Efficacy. In Grit, students show interest in school when projects involve familiar topics and emphasize completing their goals is essential. For self-efficacy, students come to class more prepared, stay on topic, and try to complete assignments before the due date. Based on the data, students are feeling optimistic about being at school. This is attributed to the increased SEL support provided through Student Support and Outreach and a culture change.

**Areas of Growth:**

Based on the data, despite the growth from the previous survey conducted in the spring, there is a need to increase three significant areas: Self Management, Social Awareness and Emotional regulation. Many of our students have attended several schools, and finding a connection to any school setting has been challenging for many of them. To alleviate the issues, teachers are asked to modify lessons that encourage student engagement and consider student interests to be more hands-on to encourage engagement and relevance. PCA has recently increased efforts to ensure that students are receiving the appropriate level of SEL and mental health support. The school counselor provides direct services but also refers to community based resources and tracks participation.

Barriers and challenges:

Barriers and challenges identified include a high transiency rate. Many students only attend for the term of their expulsion, which is the semester of the infraction and the next. Others choose to remain enrolled and graduate from Pathways Charter Academy. This creates a need to disaggregate student survey data by length of enrollment.

**3. USE: What revisions, decisions, or actions has, or will, the LEA implement in response to the results for continuous improvement purposes? Why? If you have already implemented actions, did you see the results you were seeking?**

Positive Behavior Intervention Support (PBIS) implementation of Tier I is in full bloom as the school begins the transition to implementation of Tier II. The work on PBIS will continue, with Tier II work to begin in the fall semester of 2024/2025, with support from SSO and the school administration. Students who had achieved adequate attendance, engagement, and work completion were also students who successfully accessed the positive behavior interventions and supports.

The student orientation has been revamped to include the school administration and counselor to inform parents and students of the school norms, opportunities, grading, credit recovery, programs, services, and PBIS incentives. The orientation process has been shown to encourage students and their parents to be more connected once they enroll at PCA. Once a quarter, students meet with the counselor to review their ILPs and ensure they are progressing in the right direction toward graduation.

Based on the latest Panorama data, there has been a significant increase in all topics the students were surveyed about. Students are showing an interest in being advocates for themselves and their education. The increase in services outside of the classroom has shown to be impactful and positive.

**Access to a Broad Course of Study**  
**LCFF Priority 7**  
**Self-Reflection Tool**

Standard: LEA to provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts: *Provide a Narrative Summary:*

<b>Indicator Item</b>
<p><b>1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served.</b></p>
<p>The locally selected measures or tools are used to track the extent to which all students have access to and are enrolled in a broad course of study based on grade spans and unduplicated student groups. Upon enrollment and at the end of the quarter, students are asked to meet with their counselor to review their individualized learning plan (ILP) to ensure they are progressing toward graduation. This plan is designed to support the students' course enrollment to ensure they are accessing the courses that best support their ability to earn a high school diploma and/or meet the conditions of their expulsion. Aeries tracks data for course enrollment, grades earned, and credits. Edgenuity is also a tool to track course access and enrollment in a broad course of study.</p>
<p><b>2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study. LEAs may describe progress over time in the extent to which all students have access to and are enrolled in a broad course of study.</b></p>
<p>Data is gathered from multiple resources to provide feedback on how students access a broad course of study at PCA. Using Edgenuity course data and reports, Aeries course enrollments, CTE, and PE participation, data is gathered to identify the number of students who are sufficiently accessing a broad course of study. This will be based on grade spans, unduplicated groups, and individuals with exceptional needs.</p> <p>All students have access to on-campus CTE and PE courses. Students also have access to all Edgenuity courses. Teachers and support staff proactively ensure students can access and know course options and requirements. The school Counselor makes every attempt to enroll students in courses required to meet the criteria for graduation and possible readmittance to their district of residence. Foreign language is available but not typically accessed by students at PCA. Additionally, visual and performing art is available via Edgenuity. Physical education is available on campus, but students may also access activity logs to fulfill graduation requirements.</p> <p>PCA has developed a procedure for enrolling students in their proper courses while addressing and creating strategies for students to be engaged in CTE and PE courses offered on campus. Foreign language requirements and health can be accessed via Edgenuity. Student access and course enrollment in these courses will increase student participation. Each student, upon enrollment, meets with the counselor to develop an Individual Learning Plan (ILP) so students are made aware of where they stand with credits, what the requirements for re-entry back into their district of residence, and to check if any wrap-around services may benefit the student.</p>
<p><b>3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students.</b></p>
<p>Most students enrolled in PCA come to us with discipline issues and, in most cases, are academically deficient. . Due to their lack of success in a comprehensive school setting, they come to us performing below grade level in most core academic subjects. Most High school students are credit deficient, and 40% of our population has an active IEP. Based on these factors, resources are targeted toward addressing academic deficiencies before tackling foreign languages and VAPA courses. High student transiency rates, low attendance as well and the fact that many</p>

of our students struggle with mental health issues are also competing for time and focus in our student's school day.

**4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students?**

PCA is working on allowing students flexibility in course options via Edgenuity. Teachers are also implementing additional supplements to support the Edgenuity curriculum via required in-person days, where Edgenuity instruction is enhanced through the use of hands-on activities.

Students can receive PE credits via on-site classes or activity logs approved by the school counselor and administration. The goal is to allow students to engage in physical education classes via on-site instruction or on their own via the activity logs.

Professional development will continue in Edgenuity and Student-Centered Days to improve the fidelity and implementation of the curricular program. Support for instructional delivery will ensure that school staff will support students in accessing and enrolling in a broad course of study leading to graduation and/or return to the home district.

*Optional: Provide any additional information that the local educational agency believes is relevant to understanding its progress on the extent to which students have access to, and are enrolled in, a broad course of study.*

BOARD AGENDA ITEM:  Proposition 28—Arts and Music in Schools Funding for Sutter County Superintendent of Schools

BOARD MEETING DATE:  June 20, 2024

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Kristi Johnson

SUBMITTED BY:

Kristi Johnson

PRESENTING TO BOARD:

Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act. The measure required the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24.

LEA must submit a board-approved report to CDE, and post report to their website, annually that details:

- Type of arts education details funded;
- Number of FTE for teachers, classified, and teaching aides;
- Number of pupils served;
- Number of schoolsites providing arts education programs with these funds.



**SPEProp 28 Arts and Music 2023-24  
Annual Plan and Budget**

<b>School Site:</b>	SCSOS - Feather River Academy
<b>CDS Code:</b>	51-10512- 0114207
<b>Allocation Year:</b>	2023-2024
<b>Allocation:</b>	\$7,497

**80% of the funding goes to staff for arts and music instruction. Staff is defined as employed by the district. (if over 500 ADA)**

**20% may be used for training, supplies, materials, and arts educational partnership programs.**

Object	Description	Budget
1xxx	Certificated Salaries	
2xxx	Classified Salaries	
3xxx	Benefits	
4xxx	Materials & Supplies	
5xxx	Services & Other Operating Expenses	7,423
7xxx	1% Indirect	\$74
<b>Total:</b>		<b>\$7,497</b>

		Requirements
<b>Salary budget:</b>	0%	80% Minimum
<b>Non-salary budget:</b>	100%	20% or less
<b>Total Budgeted:</b>	100%	100%

**Plans for Spending**

Feather River Academy will be contracting with Yuba-Sutter Arts Council to provide art instruction throughout the year.

<b>Number of full-time equivalent teachers (certificated).</b>	0
<b>Number of full-time equivalent personnel (classified).</b>	0
<b>Number of full-time equivalent teaching aides.</b>	0
<b>Number of students served.</b>	41
<b>Number of school sites providing arts education.</b>	1

**Prop 28 Arts and Music 2023-24  
Annual Plan and Budget**

<b>School Site:</b>	SCSOS Special Education
<b>CDS Code:</b>	51-10512-6069454
<b>Allocation Year:</b>	2023-2024
<b>Allocation:</b>	\$61,163

**80% of the funding goes to staff for arts and music instruction. Staff is defined as employed by the district. (if over 500 ADA)**

**20% may be used for training, supplies, materials, and arts educational partnership programs.**

<b>Object</b>	<b>Description</b>	<b>Budget</b>
1xxx	Certificated Salaries	
2xxx	Classified Salaries	
3xxx	Benefits	
4xxx	Materials & Supplies	\$10,000
5xxx	Services & Other Operating Expenses	\$50,558
7xxx	1% Indirect	\$605
<b>Total</b>		<b>\$61,163</b>

		<b>Requirements</b>
<b>Salary budget:</b>	0%	80% Minimum
<b>Non-salary budget:</b>	100%	20% or less
<b>Total Budgeted:</b>	100%	100%

**Plans for Spending**

Sutter County Superintendent of Schools Special Education will be contracting for services to include Yoga/dance/movement for students with autism, photography, and music and dance.

<b>Number of full-time equivalent teachers (certificated).</b>	0
<b>Number of full-time equivalent personnel (classified).</b>	0
<b>Number of full-time equivalent teaching aides.</b>	0
<b>Number of students served.</b>	367
<b>Number of school sites providing arts education.</b>	1

Agenda Item No.   11  

BOARD AGENDA ITEM: Adoption of the Pathways Charter Academy 2024-25 Local Control and Accountability Plan

BOARD MEETING DATE:   June 20, 2024  

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Brian Gault, Kristi Johnson, Chris Reyna, Nic Hoogeveen

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

The proposed 2024-25 Local Control and Accountability Plan (LCAP) including; Annual Update, Expenditure Tables and Budget Overview for Parents is being presented for adoption.

# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Pathways Charter Academy

CDS Code: 51-10512-0000000

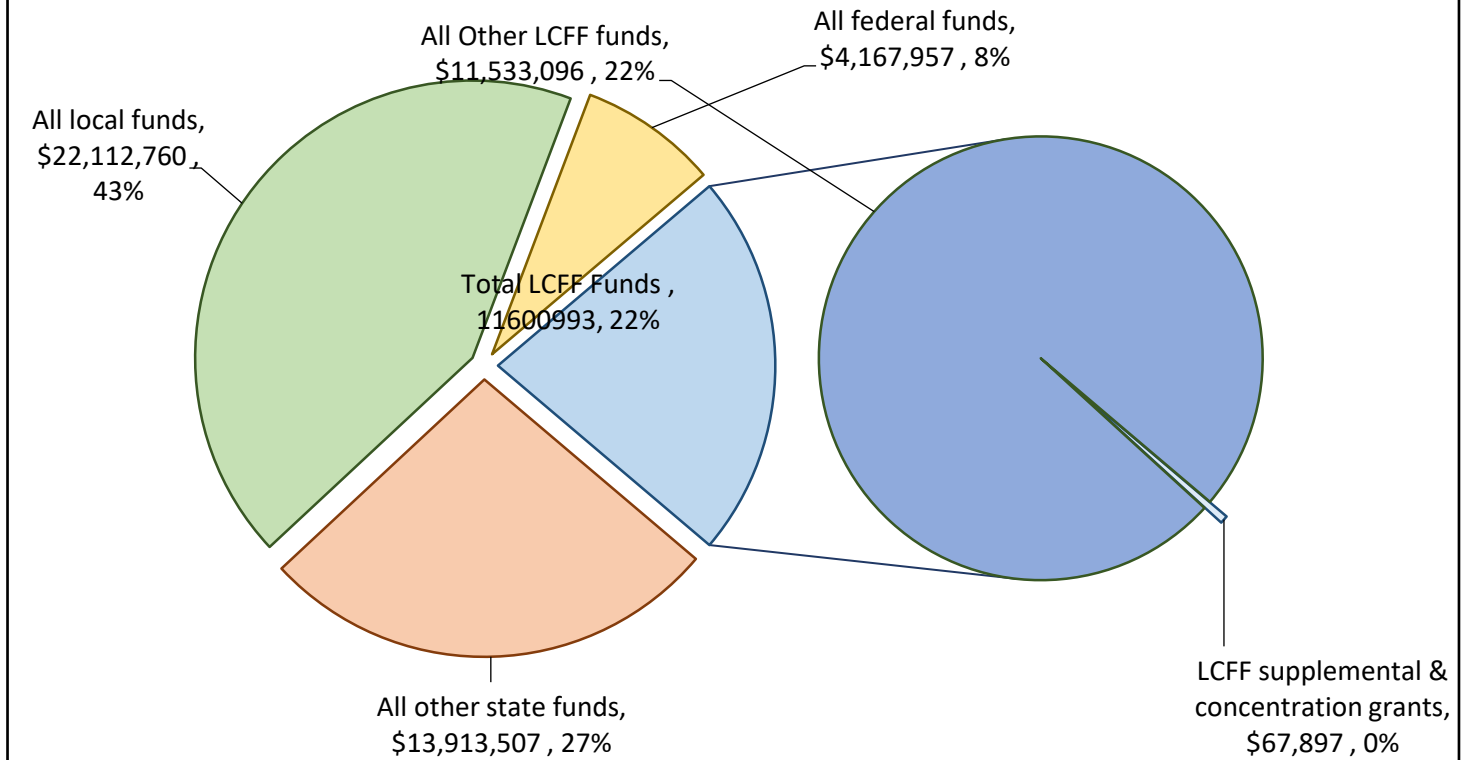
School Year: 2024-25

LEA contact information: Kristi Johnson

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 2024-25 School Year

### Projected Revenue by Fund Source

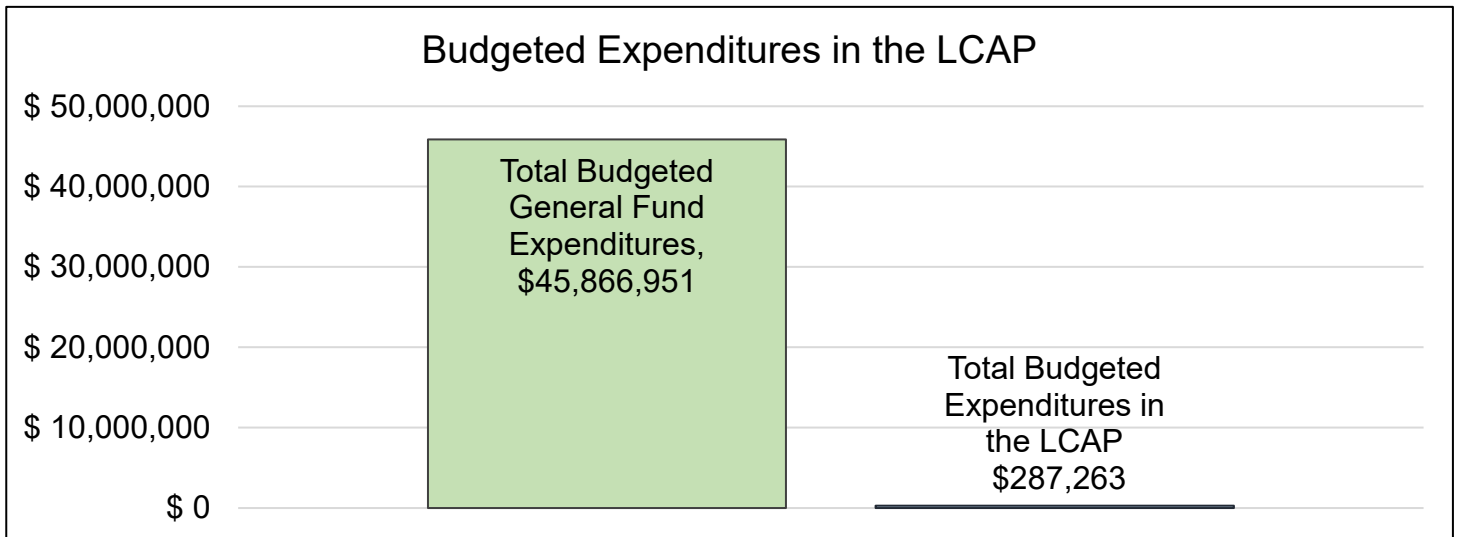


This chart shows the total general purpose revenue Pathways Charter Academy expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Pathways Charter Academy is \$51,795,217.00, of which \$11,600,993.00 is Local Control Funding Formula (LCFF), \$13,913,507.00 is other state funds, \$22,112,760.00 is local funds, and \$4,167,957.00 is federal funds. Of the \$11,600,993.00 in LCFF Funds, \$67,897.00 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 Pathways Charter Academy plans to spend for 2024-25. 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: Pathways Charter Academy plans to spend \$45,866,951.00 for the 2024-25 school year. Of that amount, \$287,263.00 is tied to actions/services in the LCAP and \$45,579,688.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

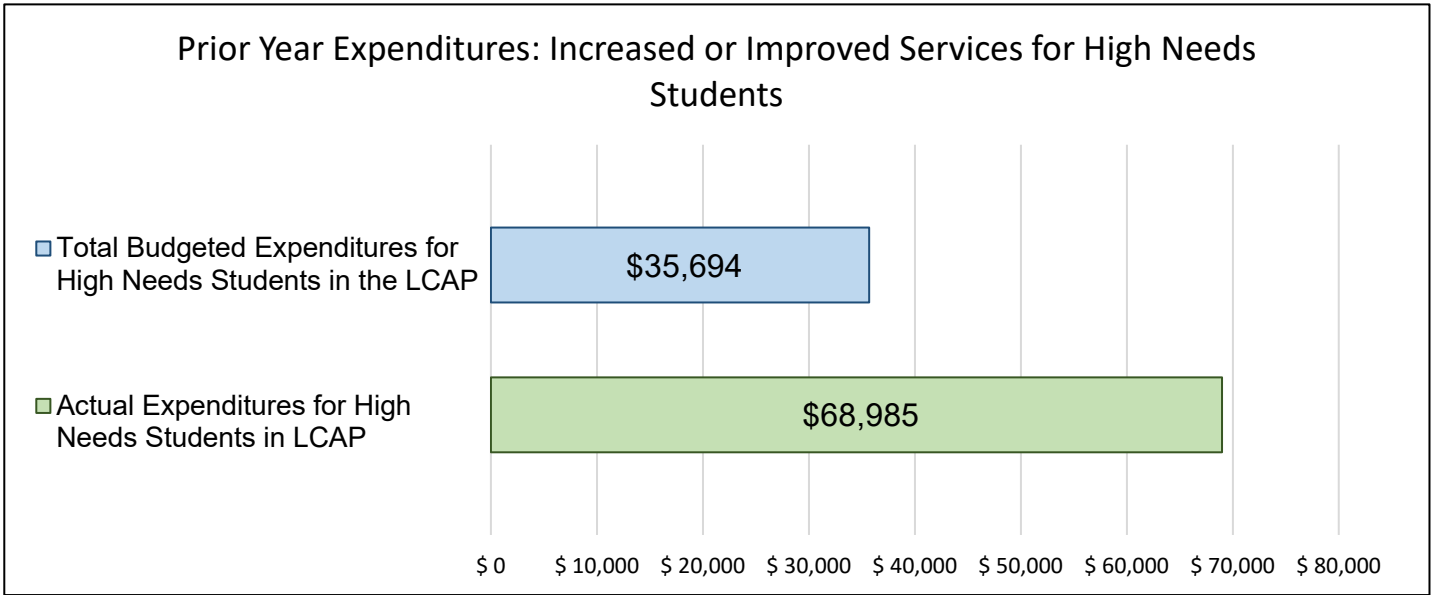
The General Fund operating expenses of Pathways Charter Academy that are not included in the LCAP include base level school staffing costs as well as support services beyond the school and students, fiscal services and administration of non-student related programs, and services such as maintenance,

## Increased or Improved Services for High Needs Students in the LCAP for the 2024-25 School Year

In 2024-25, Pathways Charter Academy is projecting it will receive \$67,897.00 based on the enrollment of foster youth, English learner, and low-income students. Pathways Charter Academy must describe how it intends to increase or improve services for high needs students in the LCAP. Pathways Charter Academy plans to spend \$81,873.00 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 2023-24



This chart compares what Pathways Charter Academy budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Pathways Charter Academy 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 2023-24, Pathways Charter Academy's LCAP budgeted \$35,694.00 for planned actions to increase or improve services for high needs students. Pathways Charter Academy actually spent \$68,985.00 for actions to increase or improve services for high needs students in 2023-24.

# 2023–24 Local Control and Accountability Plan Annual Update

The instructions for completing the 2023–24 Local Control and Accountability Plan (LCAP) Annual Update follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Pathways Charter Academy	Kristi Johnson	<a href="mailto:kristij@sutter.k12.ca.us">kristij@sutter.k12.ca.us</a> , (530)822-2939

## Goals and Actions

### Goal

Goal #	Description
1	Pathways Charter Academy will provide Conditions of Learning that will develop College and Career Ready students. Priority 1, 2, and 7

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 1A - Properly credentialed and appropriately assigned teachers Source: SARC	100%	100%	21-22 100%	22-23 SARC  Fully Credentialed & Properly assigned- .4 or 45.48%  Out of field .5 or 51%	100%
Priority 1B - Student access to standards-aligned instructional materials Source: SARC	100%	100%	22-23 100%	23-24 100%	100%
Priority 1C - Facilities in Good Repair Source: Facilities Inspection Tool (FIT)	Overall “Exemplary” rating	Overall “Good Repair” rating	22-23 Overall “Good Repair” rating	23-24 Overall “Exemplary” rating	Maintain Overall “Good Repair” rating

<p>Priority 2A - Implementation of State Academic Standards</p> <p>Source: Local Indicator Tool for Priority 2</p>	<p>Professional Learning for Teaching = 2</p> <p>Standards Implementation Health = 2 PE = 1 VAPA = 1</p>	<p>Professional Learning for Teaching 3</p> <p>Standards Implementation Health = 3 PE = 3 VAPA = 3</p>	<p>22-23 Professional Learning for Teaching 4</p> <p>Standards Implementation Health = 4 Full Implementation PE = 4 Full Implementation VAPA = 3 Initial Implementation</p>	<p>23-24 Spring 2024 Local Indicator Tool for Priority 2</p> <p>Professional Learning for Teaching (Q1 avg) = 5</p> <p>Standards Implementation (Q4) Health = 3 PE = 3 VAPA = 2</p>	<p>Professional Learning for Teaching = 4</p> <p>Standards Implementation</p> <p>Health = 4 Full Implementation PE = 4 Full Implementation VAPA = 4 Full Implementation</p>
<p>Priority 2B - EL access to CCSS and ELD Standards</p> <p>Source: CAASPP</p>	<p>2021 STAR (ELA)</p> <p>0 % of ELs in the 50th percentile or above</p>	<p>2022 STAR (ELA)</p> <p>0 % of ELs in the 50th percentile or above</p>	<p>22-23</p> <p>0% of ELs in the 50th percentile or above</p>	<p>23-24</p> <p>0% of ELs in the 50th percentile or above</p>	<p>25% of ELs will be in the 50th percentile or above</p>



<p>Priority 7A - Access to Broad Course of Study</p> <p>Source: Metrics identified in the Local Indicator Tool for Priority 7</p>			<p>Spring 2023 Local Indicator Tool for Priority 7</p> <p>Enrolled in <u>VAPA</u></p> <p>7/4 or 16% of All Students</p> <p>2/6 or 33% of ELs</p> <p>0/0 Foster Youth</p> <p>7/44 or 16% of Socioeconomically Disadvantaged</p> <p>0/1 or 0% of Foster Youth</p> <p>2/12 or 26% of Students with Exceptional Needs</p> <p><u>Enrolled in PE</u></p> <p>14/44 or 32% of All Students</p> <p>3/5 or 60% of ELs</p> <p>0% Foster Youth</p> <p>11/37 or 30% of Socioeconomically Disadvantaged</p>	<p>Spring 2024 Local Indicator Tool for Priority 7</p> <p>Enrolled in <u>VAPA</u></p> <p>21% 5/23 All Students</p> <p>16% 1/6 of ELs</p> <p>28% of 6/21</p> <p>Socioeconomically Disadvantaged</p> <p>0% 0/0 of Foster Youth</p> <p>33% 2/6 of Students with Exceptional Needs</p> <p><u>Enrolled in PE</u></p> <p>100% 23/23 of All Students</p> <p>100% 6/6 of ELs</p> <p>0% 0/0 Foster Youth</p> <p>100% 21/21 of Socioeconomically Disadvantaged</p>	
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# Goal Analysis

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

A description of any substantive differences in planned actions and actual implementation of these actions.

There were no significant differences in planned actions vs. actual implementation with the exception of Action 4.

Action 4 was designed to increase health instruction. Through the ILP development process, it was determined that credit recovery of required graduation credits is a more immediate need. Health classes will be assigned as electives when and where possible.

### Successes with Goal 1 Action Implementation

36 students completed the Virtual Job Shadow/Pathful interest inventory, 8 completed CTE courses in Edgenuity, and 1 enrolled in the in-person CTE courses offered at FRA (Culinary and Advanced Manufacturing). Staff and students have attributed this to improving engagement.

4 students from PCA were awarded job permits

VAPA access increased dramatically with the addition of a contract to bring an artist from the Yuba Sutter Arts Council once per week. Seven students regularly attend the Art class offered.

### Challenges with Goal 1 Action Implementation

While the Virtual Job shadow competition was listed as a success, students indicated a need for a more engaging survey. Therefore, PCA will purchase another program, Xello, which offers students the opportunity to explore hundreds of career, college, and university options that match their assessment results. Course and apprenticeship profiles exist, while rich photography and real-world interviews provide an authentic glimpse into their future. One of the biggest challenges is convincing students enrolled in an independent study program to take advantage of in-person CTE/ROP classes. The interest generated through Virtual Job Shadow or Xello and increased contact with the school counselor will increase willingness to enroll.

While using the Local Indicator tool for Priority 2, with staff, PCA staff is moving in the right direction in delivering meaningful instruction aligned with state standards. Some gaps need to be addressed. The teaching staff relies on the Edgenuity software platform to align and address the standards. Their personal knowledge of content standards is very basic. Professional Development provided by the Sutter County Office of Education Curriculum Instruction and Accountability department has only scratched the surface of the staff at PCA. The teacher needs support to familiarize himself with the latest adopted academic standards in core subjects, including ELD, where the number of students has dramatically increased over the past few years, resulting in an ELD class to address the needs of the students.

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.

There are no material differences between Planned Expenditures and Estimated Actuals.

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

Based on the following analysis, all actions have been determined to be effective.

Action 1—The staffing (.9 teacher, .4 counselor, .5 paraprofessional) has allowed for much individual attention, resulting in higher engagement and increased attendance. Although the credentialed teacher appears inappropriately assigned, ED Code 44865 allows a County Community School to teach all classes with a valid teaching credential.

Actions 2 and 3—Reading with/ Relevance have been implemented, allowing students to participate in socially and emotionally rich literature that considers their reading levels. Edgenuity provided professional development to meet implementation goals, supporting educators and students, maximizing overall achievement, and targeting content to engage students. The core and supplemental materials are accessible and engaging for students. This results in high school students earning more credits and middle school students earning higher grades.

Action 4 - Health and PE participation enrollment has increased over the last 3 years.

Action 5—One student participated in CTE courses via Tri-County ROP. All PCA students have Virtual Job Shadow accounts. As of the end of the semester, 14 students had completed the interest assessment. Educational partners have identified career exploration as key to increased student engagement.

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

Based on Educational Partner feedback, it has been determined that the goal, most metrics, and actions will remain unchanged in the next LCAP with the exception of the following:

**Metrics:**

1B - Source for data being collected will shift from the SARC to question #2 from the Priority 2 Local Indicator Tool.

2A - Source for data shifted from SARC to Questions 1 and 4 on the Local Indicator Tool for Priority 2.

7A - removing data being collected on PE enrollment and replacing it with CTE enrollment data.

**Expected Outcome:**

All Targets for Year 3 Outcome data have been adjusted to reflect the new Baseline Data and planned programs and services.

**Actions:**

Action 3 - Edgenuity - Title will change to Curriculum/Standards Implementation

Action 4 - Ensuring Broad Course Access - title will change to VAPA and include the contracted services with the Yuba Sutter Arts Council.

Action 5 - ROP/CTE - title is being changed to CTE, and the description has been updated to include the purchase of Xello and the additional sections of Culinary and Career Exploration.

**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.**

## Goal

Goal #	Description
2	Pathways Charter Academy will plan programs, develop plans, and provide data from assessments that will maximize student outcomes. Priority 4 and 8

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 4A - Statewide Assessments Source: Dashboard and CAASPP	Establish Baseline based on next Dashboard  Establish baseline based on CAASPP scores	Dashboard for 2020 and 2021 did not include CAASPP data	2022 Dashboard No scores were reported on the Dashboard due to the number of students	2023 Dashboard ELA - less than 11 students, no data displayed Math - less than 11 students, no data displayed  CAASPP ELA- 0% Met or Exceeded Math- 0% Met or Exceeded	Determine outcome data based on baseline

Priority 4B - Percentage of pupils who have been enrolled in, and successfully completed A-G or CTE course requirements Source: College/Career Indicator (Dashboard)	Establish Baseline based on next Dashboard	20/21 College and Career Measures (Dashboard additional reports)  10 students in the cohort: 0 completors	CCI not reported on the 2022 Dashboard	2023 Dashboard less than 11 students, no data displayed	15% prepared
Priority 4C - Percentage of English learners making progress toward English proficiency Source: ELPI and Summative ELPAC	Establish a Baseline based on next Dashboard  There are not enough students with 2 years of ELPAC data to generate data without violating confidentiality.	No ELPI on the 2021 Dashboard	ELPI score not available on the 2022 Dashboard due to number of eligible students  Summative ELPAC Scores will be available in August 2023. All 5 ELs were tested.	2023 Dashboard less than 11 students, no data displayed	Determine outcome based on data and whether there are enough students to generate data
Priority 4D - EL Reclassification Rate Source: Reclassification Policy	2020-2021 0 students reclassified	0 students	0 students	2023-24 0 students reclassified	2 students
Priority 4F - Demonstration of college preparedness (EAP)	Establish Baseline data	0 students	0 students	2023 Dashboard less than 11 students, no data displayed	Determine outcome data based on baseline

<p>Priority 8A - Other Pupil outcomes</p> <p>Source:STAR</p>	<p>Establish Baseline data</p>	<p>STAR Reading Spring 2022</p> <p>73% below 25th percentile</p> <p>18% below 50th percentile</p> <p>9% between 50th and 74th percentile</p> <p>STAR Math Spring 2022</p> <p>64% below 25th percentile</p> <p>18% below 50th percentile</p> <p>18% between 50th and 74th percentile</p>	<p>STAR Reading Spring 2023</p> <p>84% below 25th percentile</p> <p>16% below 50th percentile</p> <p>0% between 50th and 74th percentile</p> <p>STAR Math Spring 2023</p> <p>84% below 25th percentile</p> <p>16% below 50th percentile</p> <p>0% between 50th and 74th percentile</p>	<p>STAR Reading Spring 2024</p> <p>72% below 25th percentile</p> <p>20% below 50th percentile</p> <p>8% between 50th and 74th percentile</p> <p>STAR Math Spring 2024</p> <p>79% below 25th percentile</p> <p>19% below 50th percentile</p> <p>2% between 50th and 74th percentile</p>	<p>Determine outcome data based on baseline</p>
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# Goal Analysis

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

A description of any substantive differences in planned actions and actual implementation of these actions.

There were no significant differences in planned actions vs. actual implementation.

**Challenges with action implementation:**

Paraprofessional is only part-time and therefore is not able to serve all students.

Data analysis needs to be addressed more consistently, providing snapshots of what students know, what they should know, and what can be done to meet their needs.

Implementation of PBIS with fidelity creates a challenge due to the limited time students are required to be on campus

**Successes with action implementation:**

Staff and school administration have identified weekly collaboration time as valuable. Regularly scheduled time to review student performance and plan collaboratively contributes to higher-quality instructional practices.

Paraprofessional substitutes have been used to fill the void in areas where one is needed to support students and the instructor.

A teacher from our sister school, Feather River Academy, shared high 5 training that has enabled the teacher to implement tools and strategies to support students who struggle with academic language, reading comprehension, and literacy.

Student rewards via PBIS have been successful as students are rewarded for academic achievement, behavior, and attendance.

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.

There are no material differences between Planned Expenditures and Estimated Actuals.

An explanation of how effective or ineffective the specific actions were in progressing toward the goal during the three-year LCAP cycle.

All actions in goal 2 are being included in the new three-year LCAP.

Although the data does not necessarily reflect increases in student performance or meeting desired outcomes, the efforts made over the last few years to change students' perceptions about school and improve the school culture will allow an instructional focus in the coming years. We believe actions will be effective moving forward.

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

Based on Educational Partner feedback, it has been determined that the goal, and most metrics, and actions will remain unchanged in the next LCAP with the exception of the following:

**Metrics:**

4A - Statewide Assessments - Will be separated into 2 metrics - Dashboard and CAASPP.

8 - Other Pupil Outcomes - Will be separated into 2 metrics - STAR ELA and STAR Math

**Expected Outcome:**

All Targets for Year 3 Outcome data have been adjusted to reflect the new Baseline Data and planned programs and services.

**Actions:**

Action 3 - EL Supports - description updated to include support from the Title III Coordinator on Integrated and Designated ELD instruction as well as the exploration of new Designated ELD materials.

**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.**

**Goal**

Goal #	Description
3	Pathways Charter Academy will promote student engagement and a school culture conducive to learning Priority 3, 5, and 6

**Measuring and Reporting Results**

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
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<p>Priority 3A/3B and 3C - Efforts to seek parent input in decision-making</p> <p>Source: Local Indicator Tool for Priority 3 or survey (CHKS or Panorama)</p>	<p>CHKS Survey Participation Rate</p> <p>0% All parents</p> <p>0% Unduplicated</p> <p>0% Exceptional Needs</p>	<p>Panorama Survey Participation Rate</p> <p>8% All parents</p> <p>Data not available to be disaggregated for Unduplicated Students</p>	<p>Panorama Survey Participation Rate</p> <p>20% 4/20 All parents (Fall 2022)</p> <p>8% 2/25 All parents (CHKS Spring Survey)</p> <p>Data not available to be disaggregated for Unduplicated Students</p> <p>Parent Square Participation Rate: May 2023</p> <p>6% parents commented</p> <p>11% parents appreciated</p> <p>17% of parents have app downloaded</p> <p>58% 21 Opted to receive texts / Receiving texts</p>	<p>Spring 2024 Panorama Survey Participation Rate</p> <p>23% 6/26 All parents</p> <p>Data not available to be disaggregated for Unduplicated Students</p> <p>Parent Square Participation not tracked</p>	<p>Survey Participation Rate</p> <p>75% All parents</p> <p>75% Unduplicated</p> <p>75% Exceptional Needs</p>
<p>Priority 5A - Attendance</p> <p>Source - P2 Attendance Report</p>	<p>2020-2021</p> <p>57%</p>	<p>31%</p>	<p>63%</p>	<p>87%</p>	<p>87%</p>

<p>Priority 5B - Chronic Absenteeism</p> <p>Source - Dashboard - Chronic Absenteeism Indicator and <del>Data Quest</del> Local SIS (Aeries)</p>	<p>Establish Baseline based on next Dashboard</p>	<p>0 % chronically absent</p>	<p>No Dashboard color/score available. Less than 11</p> <p>Aeries Data 69% chronically absent</p>	<p>2023 Dashboard less than 11 students, no data displayed</p> <p>Spring 2024 Aeries Data 0% chronically absent</p>	<p>Determine outcome data based on baseline</p>
<p>Priority 5C - Middle School Dropout Rate</p> <p>Source: Local SIS (Aeroes)</p>	<p>2020-21 0 students</p>	<p>0 students</p>	<p>0 students</p>	<p>0 Students - 0%</p>	<p>0 students</p>
<p>Priority 5D - High School Dropout Rate</p> <p>Source: <del>CALPADS 4.12</del> Local SIS (Aeroes)</p>	<p>2020-21 4 students</p>	<p>5 students</p>	<p>6 students</p>	<p>5 Students</p>	<p>0 students</p>
<p>Priority 5E - High School Graduation Rate</p> <p>Source: Graduation Rate Indicator (Dashboard) and/or <del>CALPADS 15.1 or 15.2</del> Local SIS (Aeries)</p>	<p>Establish Baseline based on next Dashboard</p> <p>2020-2021 15%</p>	<p>5/42 = 12%</p>	<p>2023 0% - no 12th graders currently enrolled</p>	<p>2024 14% 6/44 Local SIS (Aeries)</p> <p>Less than 11 students, data not displayed on the Dashboard</p>	<p>75%</p>
<p>Priority 6A - Suspension Rate</p> <p>Source: Suspension Rate Indicator (Dashboard) and <del>CALPADS</del> Local SIS (Aeries)</p>	<p>Establish Baseline based on next Dashboard</p> <p>0 Students</p>	<p>4/42 students 9.5%</p>	<p>0 students</p>	<p>2023 Dashboard Blue - 0% suspended at least 1 day Declined 2.4% Local SIS (Aeries) 1/44 - Spring 2024</p>	<p>Determine outcome data based on baseline</p>

Priority 6B - Expulsion Rates Source: <del>GALPADS</del> Local SIS (Aeries)	0 Students	0 students	0 students	0 students - 0%	Maintain 0 Students
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<p>Priority 6C - Other local measures, including survey of pupils, parents and teachers on the sense of school safety and connectedness</p> <p>Source: Survey (Panorama and/or CHKS)</p>	<p>Establish Baseline</p> <p>0 parents responded to survey on school safety and connectedness</p>	<p>Spring 2022 Panorama Survey</p> <p>Sense of School Safety</p> <p>Students - 68%</p> <p>Parents- 83%</p> <p>Staff - 90%</p> <p>Sense of School Connectedness</p> <p>Students - 80%</p> <p>Parents- 100%</p> <p>Staff - 84%</p> <p>Positive Relationship with a Caring Adult</p> <p>Students - 90%</p> <p>Parents- 100%</p> <p>Staff - 90%</p>	<p>2022-23 - Panorama Spring 2023 Results</p> <p>Sense of School Safety (Safe of Very Safe)</p> <p>Students - 47%</p> <p>Parents- Opt out due to CHKS survey, low response rate of 2</p> <p>Staff- Data not available - will collect in 23-24</p> <p>Sense of School Connectedness</p> <p>Students 38-%</p> <p>Parents- Opt out due to CHKS survey, low response rate 2</p> <p>Staff- Data not available - will be collected in 23-24</p> <p>Total School Supports (Pretty Much or Very True)</p> <p>Students- 54%</p> <p>Parents-Opt out due to CHKS survey, low response rate 2</p> <p>Staff- Data not available - will collect in 23-24</p>	<p>Spring 2024 Results</p> <p>Sense of School Safety (Safe or Very Safe)</p> <p>Students -69%</p> <p>Parents - 67%</p> <p>Staff- 65%</p> <p>Sense of School Connectedness</p> <p>Students- 15%</p> <p>Parents- 33%</p> <p>Staff- 65%</p> <p>Positive Relationship with Caring Adult</p> <p>Student - 51%</p> <p>Parent - 66%</p>	<p>Sense of School Safety</p> <p>Students - 95%</p> <p>Parents- 100%</p> <p>Sense of School Connectedness</p> <p>Students - 85%</p> <p>Parents- 85%</p> <p>Positive Relationship with a Caring Adult</p> <p>Students - 100%</p> <p>Parents- 100%</p> <p>Staff - 100%</p>
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## Goal Analysis

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

A description of any substantive differences in planned actions and actual implementation of these actions.

There were no significant differences in planned actions vs. actual implementation.

### Successes with Goal 3 Implementation

Communication at PCA has improved thanks to staff time used for phone calls, emails, home visits, parent square notices, mailers, and letters sent home by the students.

Two credentialed school counselors are available two of the five days of the week. On days when the school counselor is unavailable, SCSOS Student Support and Outreach has made counselors or support staff available.

Students needing mental health or additional resources are discussed monthly during the Student Care Team Meetings.

### Challenges with Goal 3 Implementation

Several students need help with transportation to their weekly appointments to meet with their teacher and/or school administration.

Parent participation and engagement remain an issue despite offering transportation and incentives that reward their children for attending all events, student awards assemblies, or information meetings.

The PCA website needs to be updated consistently, and its social media presence needs to be improved.

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.

3.1 - Attendance and Outreach - Planned Expenditures were less than Estimated Actuals because support for attendance and outreach was not originally budgeted.

3.2 - Transportation - Planned Expenditures were less than Estimated Actuals because originally only pool mileage and transportation costs were not included in the budget.

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

Action 1 and 2—Attendance rates have improved, and chronic absenteeism rates have declined. This improvement is attributed to the increase in resources for attendance, outreach, and transportation.

Action 3—Although not monitored in 23-24, data is being tracked and indicates that 11/44 students are receiving counseling services. Parents and Students have shared that the services are needed and appreciated.

Action 4 and 5 - the low suspension rate indicates strategies are successful.

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

Based on Educational Partner feedback, it has been determined that the goal, and most metrics, and actions will remain unchanged in the next LCAP with the exception of the following:

**Metrics:**

Added Counseling Participation Rate in 24-25 in order to track and determine the effectiveness of counseling services.

**Expected Outcome:**

All Targets for Year 3 Outcome data have been adjusted to reflect the new Baseline Data and planned programs and services.

**Actions:**

Added Parent Liaison (Action 6) in order to increase communication and inclusion of parents SED and EL parents. Coordinates translation services to ensure all parents have access to and receive information.

Added Internet Connectivity (Action 7) to provide internet access to students with limited connectivity at home.

Added Improvement Science (Action 8) as an action to engage in continuous improvement activities.

**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.**

# Instructions

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](mailto:LCFF@cde.ca.gov).

Complete the prompts as instructed for each goal included in the 2023–24 LCAP. Duplicate the tables as needed. The 2023–24 LCAP Annual Update must be included with the 2024–25 LCAP.

## Goals and Actions

### Goal(s)

#### Description:

Copy and paste verbatim from the 2023–24 LCAP.

#### Measuring and Reporting Results

- Copy and paste verbatim from the 2023–24 LCAP.

#### Metric:

- Copy and paste verbatim from the 2023–24 LCAP.

#### Baseline:

- Copy and paste verbatim from the 2023–24 LCAP.

#### Year 1 Outcome:

- Copy and paste verbatim from the 2023–24 LCAP.

#### Year 2 Outcome:

- Copy and paste verbatim from the 2023–24 LCAP.

#### Year 3 Outcome:

- When completing the 2023–24 LCAP Annual Update, enter the most recent data available. Indicate the school year to which the data applies.

#### Desired Outcome for 2023–24:

- Copy and paste verbatim from the 2023–24 LCAP.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Copy and paste verbatim from the 2023–24 LCAP.	Copy and paste verbatim from the 2023–24 LCAP.	Copy and paste verbatim from the 2023–24 LCAP.	Copy and paste verbatim from the 2023–24 LCAP.	Enter information in this box when completing the 2023–24 LCAP Annual Update.	Copy and paste verbatim from the 2023–24 LCAP.

## Goal Analysis

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

A description of any substantive differences in planned actions and actual implementation of these actions.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This 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.

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

- Describe the effectiveness or ineffectiveness of the specific actions in making progress toward the goal during the three-year LCAP cycle. “Effectiveness” means the degree to which the actions were successful in producing the desired result and “ineffectiveness” means that the actions did not produce any significant or desired 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, desired 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.

California Department of Education  
November 2023

# 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
Pathways Charter Academy	Kristi Johnson	<a href="mailto:KristiJ@sutter.k12.ca.us">KristiJ@sutter.k12.ca.us</a> 530-822-2939

## Plan Summary 2024-2025

### General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

Pathways Charter Academy (PCA) is a Non-seat-based Charter school established by the Sutter County Superintendent of Schools in 2020/21 to provide specialized education services for students who require an alternative education program. PCA is an innovative alternative education program offering individualized educational options in a safe, challenging, and need-fulfilling environment. Students are encouraged to acknowledge responsibility in both the local and global community. Students prepare for a successful quality of life according to their individual needs. Students in grades 7 – 12 who are at risk of being expelled, have been expelled, are referred by courts or probation, or parents who have requested a voluntary transfer are served by Pathways Charter Academy. PCA is a Non-class-based or Independent Study program designed for students who demonstrate a high degree of independence and prefer a self-guided program under the guidance of a credentialed teacher. Independent study is an alternative to classroom instruction for at-risk youth and is consistent with the County Office’s course of study, not an alternative curriculum. It provides individual students with a choice of ways to acquire the values, skills, and knowledge all students should gain, as verified in a written Master Agreement. All programs work closely with students and parents to provide a focused instructional program that leads to graduation or eventual return to their home school. The non-seat-based model allows maximum flexibility and individualization to meet student needs, including flexibility to work, enroll in dual enrollment college courses, enroll in CTE courses, and participate in mentoring and internship opportunities. The enrollment at PCA in 2023/24 has fluctuated between 18-25 students in grades 6-12. Data collected is not always truly reflective due to the small sample size of participants, especially in subgroups and at certain grade levels participating in the statewide assessments.

Additionally, students who enroll in PCA are typically not prepared for the rigor of A-G and AP courses; however, coursework can be accessed for students who demonstrate need, but it is not a standard part of the program. PCA doesn’t expel pupils so there are no actions or services to address the pupil expulsion rate. Attempts are made to place struggling students in other alternative programs or return to their district of residence for not meeting the obligations of their expulsion plan.

## Reflections: Annual Performance

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

[Respond here]

## Reflections: Technical Assistance

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

N/A

## 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*

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
FRA Principal, Certificated, and Classified Staff	Staff Meeting for Local Indicator Tools/LCAP Goals & Actions- 3/13/24 Staff Meetings for facilitated Improvement Project work around CSI indicators/LCAs Goals & Actions- 3/6/24, 4/17/24, 5/8/24, 5/22/24, 5/29/24
Parents	Fall and Spring Panorama Survey Back to School Night 10/12/23- Prioritizing Service Activity Open House
Students	Fall and Spring Panorama Survey Back to School Night 10/12/23- Prioritizing Service Activity
SELPA	May 16, 2024
Parent Advisory	October 19, 2023 May 21, 2024 May 30, 2024
ELAC	Less than 25 English learner students; therefore, there is no established ELAC/DELAC

Board	Mid-Year Update - February 14, 2024 Public Hearing - June 12, 2024 Board Approval - June 20, 2024
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Insert or delete rows as necessary.

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

**Certificated and Classified Staff**

Paraprofessionals and support staff are included in response to successes identified. (Goal 2, Action 2)  
 Minimum days and Professional Learning to support teachers, instruction, and continuous improvement efforts are included based on staff input and results from the local indicator tools. (Goal1, action 3, Goal 2, Action 1)  
 Input indicates that coordination with FRA and SSO for services and opportunities for students is important to all educational partners.

**Parents/Community**

Transportation continues to be a priority for working parents. (Goal 3, Action 2)  
 The Art Program for Junior High students must be advertised to all PCA students.  
 In-person CTE classes (specifically Culinary, welding, and manufacturing) would benefit students. (Goal 1, actions 4 & 5)  
 Intervention assistance for students who struggle with academic work.  
 Students' social-emotional needs are addressed appropriately, and they would like services to continue. (Goal 3, Action 3)  
 Communication from the school, specifically from the counselor and teacher, drives success and holds students accountable.  
 A community fair twice a year would be beneficial (open house and a possible spring event)

**Students**

Students identified that more hands-on learning experiences would motivate them to come to school and engage. CTE, specifically the Culinary Classes, was identified as a positive example.  
 Students identified incentives earned from the student store (specifically food items) as extremely motivational. (Goal 3, Action 5)  
 Home-to-School Transportation was the top priority identified by students and parents. (Goal 3, Action 2)  
 Students prioritized individual and group therapy/counseling. (Goal 3, Action 3)

# Goals and Actions

## Goal

Goal #	Description	Type of Goal
1	Pathways Charter Academy will ensure that staff and students operate in an environment that is safe, supportive, and conducive to learning. This includes modern facilities, high-quality teachers, adequate standards-aligned instructional materials, and ongoing support	Broad Goal

State Priorities addressed by this goal.

Priority 1, 2, and 7

An explanation of why the LEA has developed this goal.

Pathways Charter Academy (PCA) serves students who have been expelled, referred by Probation, referred due to truancy, or at the request of the parent. Student and parent input indicates that the traditional school setting disenfranchises them, and survey data indicates Upon entry into the County Community School, most students need to see the relevance or connection between school and their long-term goals. PCA intends to establish a learning environment (conditions of learning) that is safe, respectful, nurturing, and responsive to individual student needs. These actions taken as a whole and monitored through the identified metrics will ensure that students referred to PCA will enter an environment that supports them to establish individualized goals and realize how the school provides support to help them achieve

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
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1	Priority 1A - Properly credentialed and appropriately assigned teachers Source: SARC	22/23 SARC Fully Credentialed & properly assigned .4 or 45.48% Out of Field .5 or 45.48 %	N/A	N/A	25/26 SARC Fully Credentialed & properly assigned .4 or 45.48% Out of Field .5 or 45.48 %	N/A
2	Priority 1B - Student access to standards-aligned instructional materials Source: Local Indicator Tool for Priority 2 Question #2	Spring 2024 ELA - 5 Full Implementation and Sustainability ELD - 5 Full Implementation and Sustainability Math - 5 Full Implementation and Sustainability NGSS- 5 Full Implementation and Sustainability HSS - 5 Full Implementation and Sustainability	N/A	N/A	Spring 2027 ELA - 5 Full Implementation and Sustainability ELD - 5 Full Implementation and Sustainability Math - 5 Full Implementation and Sustainability NGSS- 5 Full Implementation and Sustainability HSS - 5 Full Implementation and Sustainability	N/A
3	Priority 1C - Facilities in Good Repair Source: Facilities Inspection Tool (FIT)	2023 FIT Overall “Exemplary”rating	N/A	N/A	2026 FIT Maintain Overall “Exemplary” rating	N/A

4	<p>Priority 2A - Implementation of State Academic Standards</p> <p>Source: Local Indicator Tool for Question #1 and #4</p>	<p>Spring 2024</p> <p><b>Question #1</b></p> <p>ELA - 5 Full Implementation and Sustainability</p> <p>ELD - 3 Initial Implementation</p> <p>Math - 5 Full Implementation and Sustainability</p> <p>NGSS- 5 Full Implementation and Sustainability</p> <p>HSS - 5 Full Implementation and Sustainability</p> <p><b>Question #4</b></p> <p>3 Initial Implementation</p> <p>Health Education - 3 Initial Implementation</p> <p>PE - 3 Initial Implementation</p> <p>VAPA - 2 Beginning Development</p> <p>World Language - 1 Exploration and Research</p>	N/A	N/A	<p>Spring 2027</p> <p><b>Question #1</b></p> <p>ELA - 5 Full Implementation and Sustainability</p> <p>ELD- 4 Full Implementation</p> <p>Math - 5 Full Implementation and Sustainability</p> <p>NGSS - 5 Full Implementation and Sustainability</p> <p>HSS - 5 Full Implementation and Sustainability</p> <p><b>Question #4</b></p> <p>CTE- 5 Full Implementation and Sustainability</p> <p>Health Education - 5 Full Implementation and Sustainability</p> <p>PE- 5 Full Implementation and Sustainability</p> <p>VAPA- 4 Full Implementation</p>	N/A
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					World Language- 2 Beginning Development	
5	Priority 2B - EL access to CCSS and ELD Standards Source: STAR	Spring 2024 0% of ELs in the 50th percentile or above	N/A	N/A	Spring 2026 20% of ELs in the 50th percentile or above	N/A
6	Priority 7A - Access to Broad Course of Study  Source: Metrics identified in the Local Indicator Tool for Priority 7  Enrollment in identified courses	Spring 2024 VAPA 21% All Students 28% SED Students CTE 83% All High School Students 86% of High School SED Students	N/A	N/A	Spring 2026 VAPA 75% All Students 75% SED Students CTE 90% All High School Students 95% High School SED Students	N/A

Insert or delete rows as necessary.

## Goal Analysis for 2023-24

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

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

N/A

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

N/A

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

N/A

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

N/A

**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	Staffing	Properly credentialed and appropriately assigned teachers.	\$151,497	No
2	Supplemental Materials	Purchase grade-level reading material that is high-interest and aligns with students’ STAR Reading Lexile Levels	\$408	No
3	Curriculum/Standards Implementation	Continue Edgenuity Online Platform Enhanced Professional Learning provided to teachers on implementing standards and best practices for teachers in supporting various types of learners, grade levels, and content areas within the same classroom through a blended learning model.	\$15,789	No
4	VAPA	Contract with Yuba/Sutter Arts and Culture to provide an Introduction to Arts course to all students at least one day per week.	\$3,843	No
5	CTE	Offer additional sections for Culinary and add a section for Career Exploration. Use Xello to support career exploration.	\$0	No

Insert or delete rows as necessary.

# Goal

Goal #	Description	Type of Goal
2	Pathways Charter Academy will plan programs and use relevant data from assessments and other sources in order maximize student outcomes.	Broad Goal

State Priorities addressed by this goal.

Priority 4 and 8

An explanation of why the LEA has developed this goal.

It has been determined that data practices should be evaluated to ensure that student performance data is collected and analyzed to track, improve, and provide appropriate instructional support for students. Based on STAR and CAASPP data, most students enter significantly below grade level in all academic subject areas. Most students also enroll with credit deficiencies and have failed to succeed in the traditional school setting. By developing individual learning plans based on assessment data, PCA intends to improve and maximize student outcomes through increased targeted professional development and supplemental support and services for unduplicated students and students with exceptional needs.

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1	Priority 4A - Statewide Assessments Source: Dashboard	2023 Dashboard- no performance level ELA <11 students Math <11 students Science- baseline TBD after 2025	N/A	N/A	2026 Dashboard- no performance level Reevaluate if >11 students take the assessments	N/A

2	<p>Priority 4A - Statewide Assessments</p> <p>Source: CAASPP</p>	<p>2023 CAASPP</p> <p>ELA- 8% Met or Exceeded - All Students</p> <p>Math- 8% Met or Exceeded- All Students</p> <p>Science- baseline TBD after 2025</p> <p>**Less than 11 SED students, no data displayed</p>	N/A	N/A	<p>2026 CAASPP</p> <p>ELA- 20% Met or Exceeded</p> <p>Math- 20% Met or Exceeded</p>	N/A
3	<p>Priority 4B - Percentage of pupils who have been enrolled in, and successfully completed A-G or CTE course requirements</p> <p>Source: College/Career Indicator (Dashboard)</p>	<p>2023 Dashboard</p> <p>less than 11 students, no data displayed</p>	N/A	N/A	<p>2026 Dashboard</p> <p>less than 11 students, no data displayed</p> <p>Reevaluate if &gt;11 students are eligible</p>	N/A

4	<p>Priority 4C - Percentage of English learners making progress toward English proficiency</p> <p>Source: ELPI and Summative ELPAC</p>	<p>2023 Dashboard</p> <p>ELPI - less than 11 students, no data displayed</p>	N/A	N/A	<p>2026 Dashboard</p> <p>ELPI - less than 11 students, no data displayed</p> <p>Reevaluate if &gt;11 students take the assessments</p>	N/A
5	<p>Priority 4D - EL Reclassification Rate</p> <p>Source: Reclassification Policy</p>	<p>0 Students Reclassified</p>	N/A	N/A	<p>2026-2027</p> <p>2 Students Reclassified</p>	N/A
6	<p>Priority 4F - Demonstration of college preparedness (EAP)</p>	<p>2023 Dashboard</p> <p>Less than 11 students, no data displayed</p>	N/A	N/A	<p>2026 Dashboard</p> <p>Less than 11 students, no data displayed</p> <p>Reevaluate if &gt;11 students are eligible.</p>	

7	Priority 8A - Other Pupil outcomes Source: STAR ELA	STAR Reading Spring 2024 <b>Below 25th percentile</b> 72% All Students 76% SED <b>Below 50th percentile</b> 20% All Students 23% SED <b>Between 50th and 74th percentile</b> 8% All Students 1% SED <b>Above the 75th percentile</b> 0% All Students 0% SED	N/A	N/A	2026 Spring STAR <b>Below 25th percentile</b> 65% All Students 65% SED <b>Below 50th percentile</b> 25% All Students 25% SED <b>Between 50th and 74th percentile</b> 8% All Students 8% SED <b>Above the 75th percentile</b> 2% All Students 2% SED	N/A
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8	<p>Priority 8A - Other Pupil outcomes</p> <p>Source: STAR Math</p>	<p>STAR Math Spring 2024</p> <p><b>Below 25th percentile</b></p> <p>79% All Students 81% SED</p> <p><b>Below 50th percentile</b></p> <p>19% All Students 19% SED</p> <p><b>Between 50th and 74th percentile</b></p> <p>2% All Students 0% SED</p> <p><b>Above the 75th percentile</b></p> <p>0% All Students 0% SED</p>	N/A	N/A	<p>2026 Spring STAR</p> <p><b>Below 25th percentile</b></p> <p>65% All Students 65% SED</p> <p><b>Below 50th percentile</b></p> <p>25% All Students 25% SED</p> <p><b>Between 50th and 74th percentile</b></p> <p>8% All Students 8% SED</p> <p><b>Above the 75th percentile</b></p> <p>2% All Students 2% SED</p>	N/A
9	<p>Priority 8A - Post-PCA Student Success Tracking</p> <p>Source: Local Tracking Sheet</p>	<p>Establish Baseline in 2024-2025</p>	N/A	N/A	<p>To be determined after Year 1 based on Baseline data</p>	N/A

Insert or delete rows as necessary.

# Goal Analysis for 2023-24

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

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

N/A

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

N/A

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

N/A

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

N/A

**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	Collaboration	Weekly collaboration on minimum days for all staff to analyze student needs and data, plan for instruction and intervention using the PLC model  Release time for staff to collaborate and engage in professional learning activities relevant to LEA goals	\$19,954	Yes



2	Classified Support	Paraprofessionals to provide daily academic and SEL support to targeted students identified through academic data analysis and referrals from SEL screeners	\$21,877	Yes
3	EL Supports	<p>The ELA/ELD Teacher at FRA will attend the SCSOS <i>High 5 for All</i> series with EL expert Theresa Hancock to provide information and support for PCA staff on best practices for academic language instruction.</p> <p>Title III Coordinator: Provide professional learning to all staff on Integrated and Designated ELD standards, instruction, and strategies. Provide feedback to staff on teaching practices specific to supporting EL students across content areas.</p> <p>Explore purchase and implementation of updated Designated ELD curriculum.</p> <p>Staff will implement the process described in the EL Master Plan to track EL students' progress and reclassify ELs as a standard component of their regularly scheduled ILP reviews.</p>	\$0	Yes

Insert or delete rows as necessary.

## Goal

Goal #	Description	Type of Goal
3	Pathways Charter Academy will promote student engagement and a school culture conducive to learning	Broad Goal

State Priorities addressed by this goal.

Priority 3, 5, and 6

An explanation of why the LEA has developed this goal.

Even as a non-seat-based charter school, Pathways Charter Academy believes it needs to strive to provide an engaging environment for students and establish a culture where students learn to view themselves in a positive light and get along with others. Often,

students have not succeeded in traditional school and are looking for an alternative learning environment. Extensive support services are necessary to reestablish educational development, establish appropriate educational goals, and support students to earn a high school diploma. The actions and services in the goal are designed to remove barriers that have impeded success in the traditional school setting.

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1	<p>Priority 3A/3B and 3C - Efforts to seek parent input in decision-making and promote participation in programs for unduplicated pupils and students with exceptional needs</p> <p>Source: Panorama and Parent Square Dashboard</p>	<p>2024 Survey Participation Rate</p> <p>23% All parents</p> <p>**Student group size doesn't allow for data to be displayed</p> <p><u>Parent Square</u></p> <p>Parent Square</p> <p>54 Direct Messages</p> <p>2 Posts</p> <p>2/33 or 6% of Parents Interacted</p> <p>1 School User</p>	N/A	N/A	<p>Spring 2027 Survey Participation Rate</p> <p>50% All parents</p> <p>**Student group size doesn't allow for data to be displayed</p> <p><u>Parent Square</u></p> <p>132 Direct Messages</p> <p>24 Posts</p> <p>50% Parents Interacted</p> <p>3 School Users</p>	N/A

2	Priority 5A - Attendance Source - P2 Attendance Report	P-2 2024 All Students 87% SED student group 78%	N/A	N/A	P-2 2027 All Students 90% SED student group 90%	N/A
3	Priority 5B - Chronic Absenteeism Source - Dashboard - Chronic Absenteeism Indicator and Aeries Local SIS	2023 Dashboard - Less than 11 students in 7th-8th Grade 0% (local SIS) - schoolwide data	N/A	N/A	2026 Dashboard - Less than 11 students in 7th-8th Grade 0% (local SIS) - schoolwide data	N/A
4	Priority 5C - Middle School Dropout Rate Source: Local SIS (Aeries)	2023-2024 0 Students - 0%	N/A	N/A	2026-2027 0 students - 0%	N/A
5	Priority 5D - High School Dropout Rate Source: Local SIS (Aeries)	2023-2024 5 students	N/A	N/A	2026-2027 3 students	N/A

7	<p>Priority 5E - High School Rate</p> <p>Source: Graduation Rate Indicator (Dashboard) and Local SIS (Aeries)</p>	<p>2023 Dashboard</p> <p>Less than 11 students, and no data was displayed.</p>	N/A	N/A	<p>2026 Dashboard</p> <p>Less than 11 students and no data was displayed.</p> <p>Will re-evaluate if numbers result in displayed data</p>	N/A
8	<p>Priority 6A - Suspension Rate</p> <p>Source: Suspension Rate Indicator (Dashboard) and/or Source: Local SIS (Aeries)</p>	<p>2023 Dashboard</p> <p>All Students -</p> <p>Blue- 0% suspended at least 1 day</p> <p>SED</p> <p>Blue - 0% suspended at least 1 day</p>	N/A	N/A	<p>2026 Dashboard</p> <p>All Students -</p> <p>Blue- 0% suspended at least 1 day</p> <p>SED</p> <p>Blue - 0% suspended at least 1 day</p>	
9	<p>Priority 6B - Expulsion Rates</p> <p>Source:Source: Local SIS (Aeries)</p>	<p>2024</p> <p>0 Students</p>	N/A	N/A	<p>2026-27</p> <p>Maintain 0 Students - 0%</p>	
10	<p>Counseling Participation Rate</p> <p>Source: Local Tracking Sheet</p>	<p>2023-24</p> <p>11/44 Students</p> <p>25% of students</p>	N/A	N/A	<p>2026-27</p> <p>25% of students (adjust based on annual need)</p>	

11	<p>Priority 6C - Other local measures, including a survey of pupils, parents, and teachers on the sense of school safety and connectedness</p> <p>Source: Panorama</p>	<p>2024 Survey</p> <p><b>Sense of School Safety</b></p> <p>Students - 69%</p> <p>Parents- 67%</p> <p>Staff - 65%</p> <p><b>Sense of School Connectedness</b></p> <p>Students - 15%</p> <p>Parents- 33%</p> <p>Staff - 65%</p> <p><b>Positive Relationship with Caring Adult</b></p> <p>Students - 51%</p> <p>Parents- 66%</p>	N/A	N/A	<p>Spring 2027 Survey</p> <p><b>Sense of School Safety</b></p> <p>Students - 80%</p> <p>Parents- 80%</p> <p>Staff - 100%</p> <p><b>Sense of School Connectedness</b></p> <p>Students - 50%</p> <p>Parents- 50%</p> <p>Staff - 100%</p> <p><b>Positive Relationship with Caring Adult</b></p> <p>Students - 80%</p> <p>Parents- 80%</p>	
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Insert or delete rows as necessary.

### Goal Analysis for 2023-24

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

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

N/A

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

N/A

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

N/A

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

N/A

**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	Attendance and Outreach	Staff tracks and monitors attendance, conducts home visits, and provides individualized transportation.	\$7,988	Yes
2	Transportation	Address transportation barriers by providing personalized transportation by school staff and/or providing bus passes	\$10,717	Yes
3	Counseling Services	Increased individual and group counseling services provided to students to support academic, career, and social-emotional needs, including substance abuse issues. Update the student Panorama survey to include questions related to counseling services.	\$42,385	Yes
4	PBIS Implementation	Continue focus on PBIS through work with the SCSOS SEL Coordinator Provide incentives for students to reinforce positive behavior and attendance	\$1,000	Yes

5	Restorative Practice Implementation	Feather River Academy's probation officer will participate in training through the International Institute for Restorative Practices. Probation, Site Admin, and Counseling staff will lead ongoing training for all site staff. Build on 23/24 training and book study (The Restorative Practices Handbook) for regular fidelity in implementing Circles.	\$0	Yes
6	Parent Liaison	Maintain Parent Liaison/Receptionist to increase communication and inclusion of parents SED and EL parents. Increase usage of Parent Square for two-way communication. Coordinates translation services to ensure all parents have access to and receive information.  Update the parent Panorama survey to include questions related to home-to-school communication.	\$10,768	Yes
7	Internet Connectivity	Provide MiFi for students who wouldn't otherwise have connectivity from home.	\$1,037	Yes
8	Improvement Science	The SCSOS Continuous Improvement Coordinator will support the team in regularly engaging in PDSA Cycles and utilizing other Improvement Science tools to improve student and family engagement.	\$0	No

Insert or delete rows, as necessary.

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students for [LCAP Year]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$67,897	\$7,338

## 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
28.37%	0%	\$0	28.37%

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 school wide 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 #(s)	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
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<p>2.1, 2.2 and 2.3</p>	<p><b>STAR Reading Spring 2024</b>  <b>Below 25th percentile</b>  72% All Students and 76% SED</p> <p><b>Below 50th percentile</b>  20% All Students and 23% SED</p> <p><b>Between 50th and 74th percentile</b>  8% All Students and 1% SED</p> <p><b>Above the 75th percentile</b>  0% All Students and 0% SED</p> <p><b>STAR Math Spring 2024</b>  <b>Below 25th percentile</b>  79% All Students and 81% SED</p> <p><b>Below 50th percentile</b>  19% All Students and 19% SED</p> <p><b>Between 50th and 74th percentile</b>  2% All Students and 0% SED</p> <p><b>Above the 75th percentile</b>  0% All Students and 0% SED</p> <p><b>2023 CAASPP</b>  ELA- 8% Met or Exceeded - All Students  Math- 8% Met or Exceeded- All Students  **Less than 11 SED students, no data displayed</p>	<p>Although there is no large performance gap between all students and the reported unduplicated student groups, many students are performing far below grade level standards on CAASPP and STAR Assessments. We will implement Action 2.1 - Collaboration, Action 2.2 - Classified Support, and Action 2.3 EL Supports to address this concern. These actions are intended to provide students access to high-quality, first time instruction and paraprofessional support in the classroom in order to address student diverse academic needs. Collaboration provides staff the opportunity to use data to plan and drive instruction as well as receive professional development in order to improve instruction. While these actions are targeted to the Unduplicated Students, these actions are being implemented schoolwide and we expect the number of all students scoring above the 50th percentile to increase.</p>	<p>CAASPP/Dashboard and STAR - ELA and Math</p>
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3.1, 3.2, 3.4, 3.5, 3.6 and 3.7	<p><b>P-2 2024 Attendance Rates</b>  87% - All Students  78% - SED</p> <p>**Less than 11 EL and FY students, no data displayed</p>	<p>There is not only a performance gap between All Students and SED students', the attendance rates of both groups are significantly below the state average. As a non-seat-based charter, attendance is tied to work completion. To address this concern, we will implement Action 3.1 - Attendance and Outreach, Action 3.2 - Transportation, Action 3.4 - PBIS Implementation, Action 3.5 - Restorative Practice Implementation, 3.6 - Parent Liaison and Action 3.7 - Internet Connectivity. All of these actions are intended to not only monitor student attendance and work completion, but also to increase communication, ensure students are able to get to school and be incentivised to attend. While these actions are targeted to the Unduplicated Students, the actions are being implemented schoolwide and we expect the attendance rates of all students to improve.</p>	Attendance Rate and Panorama Survey Results
3.3	<p>Educational Partner Feedback and Panorama Survey results indicate students' social-emotional needs are currently being addressed appropriately, and they would like services to continue.</p>	<p>A part- time counselor at PCA enables students to access counseling services that, according to educational partners, are difficult to access outside of the school. Students report that the services they receive truly help them feel more successful and enable them to use strategies that support their social-emotional health.</p>	Counseling Participation Rate and Panorama Survey Results

Insert or delete rows as necessary.

**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
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

Insert or delete rows as necessary.

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.

Sutter County Superintendent of Schools must increase and improve services for unduplicated pupils by 28.37%. The actions identified within the prompt above will be completed to meet this proportionality percentage.

***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 with a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

The concentration grant funding allows PCA to maintain an extremely low student to adult ratio. We have .9 teacher, .5 paraprofessional and .4 counselor for a maximum of 25 students. This level of staffing ensures that ELs and SED students receive intensive academic and social emotional support.

<b>Staff-to-student ratios by type of school and concentration of unduplicated students</b>	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	[Provide ratio here]	1 : 42
Staff-to-student ratio of certificated staff providing direct services to students	[Provide ratio here]	1 : 23.3

California Department of Education  
November 2023

**2024-25 Total Planned Expenditures Table**

LCAP Year (Input)	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 %)
2024-25	\$ 239,290	\$ 67,897	28.374%	0.000%	28.374%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$ 243,489	\$ 43,774	\$ -	\$ -	\$ 287,263.00	\$ 263,371	\$ 23,892

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	Staffing	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ 151,497	\$ -	\$ 151,497	\$ -	\$ -	\$ -	\$ 151,497	0.000%
1	2	Supplemental Materials	All	No	LEA-wide	All	All Schools	Ongoing	\$ -	\$ 408	\$ 408	\$ -	\$ -	\$ -	\$ 408	0.000%
1	3	Curriculum/Standards Implementation	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ -	\$ 15,789	\$ 9,711	\$ 6,078	\$ -	\$ -	\$ 15,789	0.000%
1	4	VAPA	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ -	\$ 3,843	\$ -	\$ 3,843	\$ -	\$ -	\$ 3,843	0.000%
1	5	CTE	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
2	1	Collaboration	All	Yes	LEA-wide	All	All Schools	Ongoing	\$ 19,954	\$ -	\$ 14,358	\$ 5,596	\$ -	\$ -	\$ 19,954	0.000%
2	2	Classified Support	All	Yes	LEA-wide	N/A	All Schools	Ongoing	\$ 21,877	\$ -	\$ 21,877	\$ -	\$ -	\$ -	\$ 21,877	0.000%
2	3	EL Supports	All	Yes	LEA-wide	All	All Schools	Ongoing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
3	1	Attendance and Outreach	All	Yes	LEA-wide	All	All Schools	Ongoing	\$ 7,988	\$ -	\$ 7,988	\$ -	\$ -	\$ -	\$ 7,988	0.000%
3	2	Transportation	All	Yes	LEA-wide	All	All Schools	Ongoing	\$ 8,902	\$ 1,815	\$ 10,717	\$ -	\$ -	\$ -	\$ 10,717	0.000%
3	3	Counseling Services	All	Yes	LEA-wide	All	All Schools	Ongoing	\$ 42,385	\$ -	\$ 14,128	\$ 28,257	\$ -	\$ -	\$ 42,385	0.000%
3	4	PBIS Implementation	All	Yes	LEA-wide	All	All Schools	Ongoing	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	0.000%
3	5	Restorative Practice Implementation	All	Yes	LEA-wide	All	All Schools	Ongoing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
3	6	Parent Liaison	All	Yes	LEA-wide	All	All Schools	Ongoing	\$ 10,768	\$ -	\$ 10,768	\$ -	\$ -	\$ -	\$ 10,768	0.000%
3	7	Internet Connectivity	All	Yes	LEA-wide	N/A	All Schools	Ongoing	\$ -	\$ 1,037	\$ 1,037	\$ -	\$ -	\$ -	\$ 1,037	0.000%
3	8	Improvement Science	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
									\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
									\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%

**2024-25 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
\$ 239,290	\$ 67,897	28.374%	0.000%	28.374%	\$ 81,873	0.000%	34.215%	<b>Total:</b>	\$ 81,873
								<b>LEA-wide Total:</b>	\$ 81,873
								<b>Limited Total:</b>	\$ -
								<b>Schoolwide Total:</b>	\$ -

Goal #	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	1	Collaboration	Yes	LEA-wide	All	All Schools	\$ 14,358	0.000%
2	2	Classified Support	Yes	LEA-wide	N/A	All Schools	\$ 21,877	0.000%
2	3	EL Supports	Yes	LEA-wide	All	All Schools	\$ -	0.000%
3	1	Attendance and Outreach	Yes	LEA-wide	All	All Schools	\$ 7,988	0.000%
3	2	Transportation	Yes	LEA-wide	All	All Schools	\$ 10,717	0.000%
3	3	Counseling Services	Yes	LEA-wide	All	All Schools	\$ 14,128	0.000%
3	4	PBIS Implementation	Yes	LEA-wide	All	All Schools	\$ 1,000	0.000%
3	5	Restorative Practice Implementation	Yes	LEA-wide	All	All Schools	\$ -	0.000%
3	6	Parent Liaison	Yes	LEA-wide	All	All Schools	\$ 10,768	0.000%
3	7	Internet Connectivity	Yes	LEA-wide	N/A	All Schools	\$ 1,037	0.000%
							\$ -	0.000%
							\$ -	0.000%

## 2023-24 Annual Update Table

Totals:	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Actual Expenditures (Total Funds)
Totals:	\$ 216,886.00	\$ 235,005.00

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	Staffing	No	\$ 151,225	\$ 155,601
1	2	Supplemental Materials	Yes	\$ 3,055	\$ 3,449
1	3	Edgenuity	No	\$ 6,099	\$ 6,080
1	4	Ensuring Borad Course Access	No	\$ -	\$ -
1	5	ROP/CTE	No	\$ -	\$ -
2	1	Collaboration	Yes	\$ 19,759	\$ 14,564
2	2	Classified Support	Yes	\$ 17,638	\$ 14,991
2	3	EL Supports	Yes	\$ -	\$ -
3	1	Attendance and Outreach	Yes	\$ -	\$ 7,464
3	2	Transportation	Yes	\$ 1,129	\$ 17,960
3	3	Counseling Services	Yes	\$ 17,981	\$ 14,896
3	4	PBIS Implementation	Yes	\$ -	\$ -
3	5	Restorative Practices	Yes	\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -

**2023-24 Contributing Actions Annual Update Table**

6. Estimated Actual LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Actual Percentage of Improved Services (%)	Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
\$ 55,957	\$ 35,694	\$ 68,985	\$ (33,291)	0.00%	0.00%	0.00% - No Difference

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed 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	2	Supplemental Materials	Yes	\$ -	\$ 3,449.00	0.00%	0.00%
2	1	Collaboration	Yes	\$ 17,713	\$ 14,564.00	0.00%	0.00%
2	2	Classified Support	Yes	\$ -	\$ 12,883.00	0.00%	0.00%
2	3	EL Supports	Yes	\$ -	\$ -	0.00%	0.00%
3	1	Attendance and Outreach	Yes	\$ -	\$ 7,464.00	0.00%	0.00%
3	2	Transportation	Yes	\$ -	\$ 17,960.00	0.00%	0.00%
3	3	Counseling Services	Yes	\$ 17,981	\$ 12,665.00	0.00%	0.00%
3	4	PBIS Implementation	Yes	\$ -	\$ -	0.00%	0.00%
3	5	Restorative Practices	Yes	\$ -	\$ -	0.00%	0.00%
				\$ -	\$ -	0.00%	0.00%
				\$ -	\$ -	0.00%	0.00%



## 2023-24 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)
\$ 204,246	\$ 55,957	0.00%	27.40%	\$ 68,985	0.00%	33.78%	\$0.00 - No Carryover	0.00% - No Carryover

# 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](mailto: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.

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.

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.
- 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.

### **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

**School districts and COEs:** *EC* sections [52060\(g\) \(California Legislative Information\)](#) and [52066\(g\) \(California Legislative Information\)](#) 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\(d\) \(California Legislative Information\)](#) 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 \(California Legislative Information\)](#);
  - **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 \(California Legislative Information\)](#); and
- For charter schools, see [Education Code Section 47606.5 \(California Legislative Information\)](#).
- **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\(b\)\(1\) \(California Legislative Information\)](#) 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.

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 <b>2024–25</b> or when adding a new metric.	Enter information in this box when completing the LCAP for <b>2024–25</b> or when adding a new metric.	Enter information in this box when completing the LCAP for <b>2025–26</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2026–27</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25</b> or when adding a new metric.	Enter information in this box when completing the LCAP for <b>2025–26</b> and <b>2026–27</b> . 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

- 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.
- 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.
- 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.

## 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 of 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).

BOARD AGENDA ITEM: Adoption of the SCSOS 2024-25 Local Control and Accountability Plan

BOARD MEETING DATE:   June 20, 2024  

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Brian Gault, Kristi Johnson, Chris Reyna, Nic Hoogeveen

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

The proposed 2024-2025 Local Control and Accountability Plan (LCAP) including; Annual Update, Action Tables and Budget Overview for Parents is being presented for adoption.



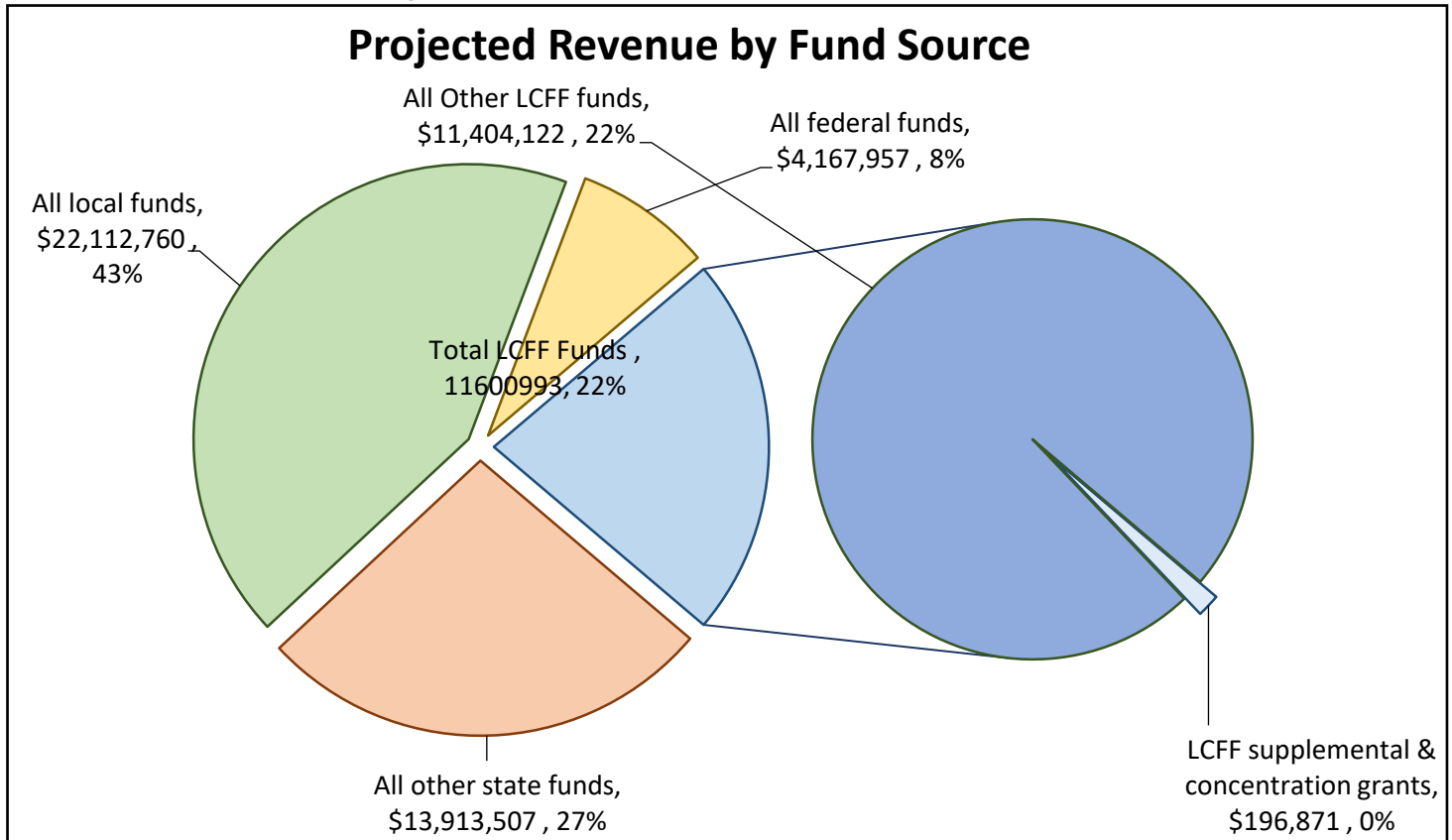
# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Sutter County Superintendent of Schools  
CDS Code: 51-10512-0000000  
School Year: 2024-25  
LEA contact information: Kristi Johnson

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 2024-25 School Year

### Projected Revenue by Fund Source

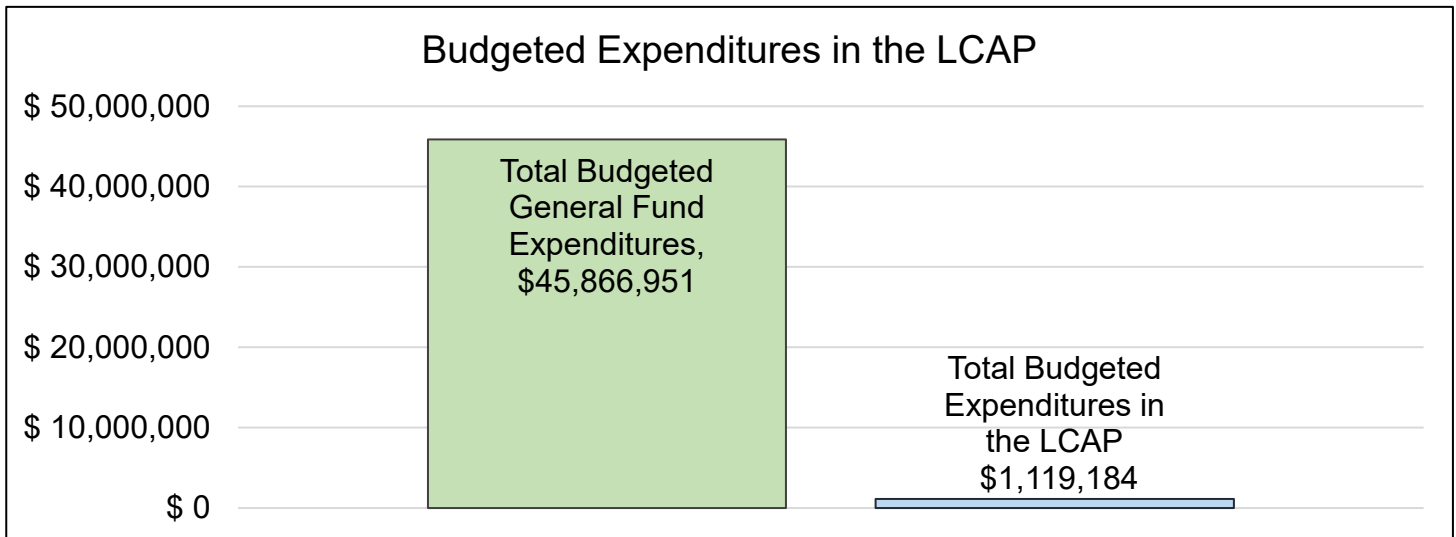


This chart shows the total general purpose revenue Sutter County Superintendent of Schools expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Sutter County Superintendent of Schools is \$51,795,217.00, of which \$11,600,993.00 is Local Control Funding Formula (LCFF), \$13,913,507.00 is other state funds, \$22,112,760.00 is local funds, and \$4,167,957.00 is federal funds. Of the \$11,600,993.00 in LCFF Funds, \$196,871.00 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 Sutter County Superintendent of Schools plans to spend for 2024-25. 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: Sutter County Superintendent of Schools plans to spend \$45,866,951.00 for the 2024-25 school year. Of that amount, \$1,119,184.00 is tied to actions/services in the LCAP and \$44,747,767.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

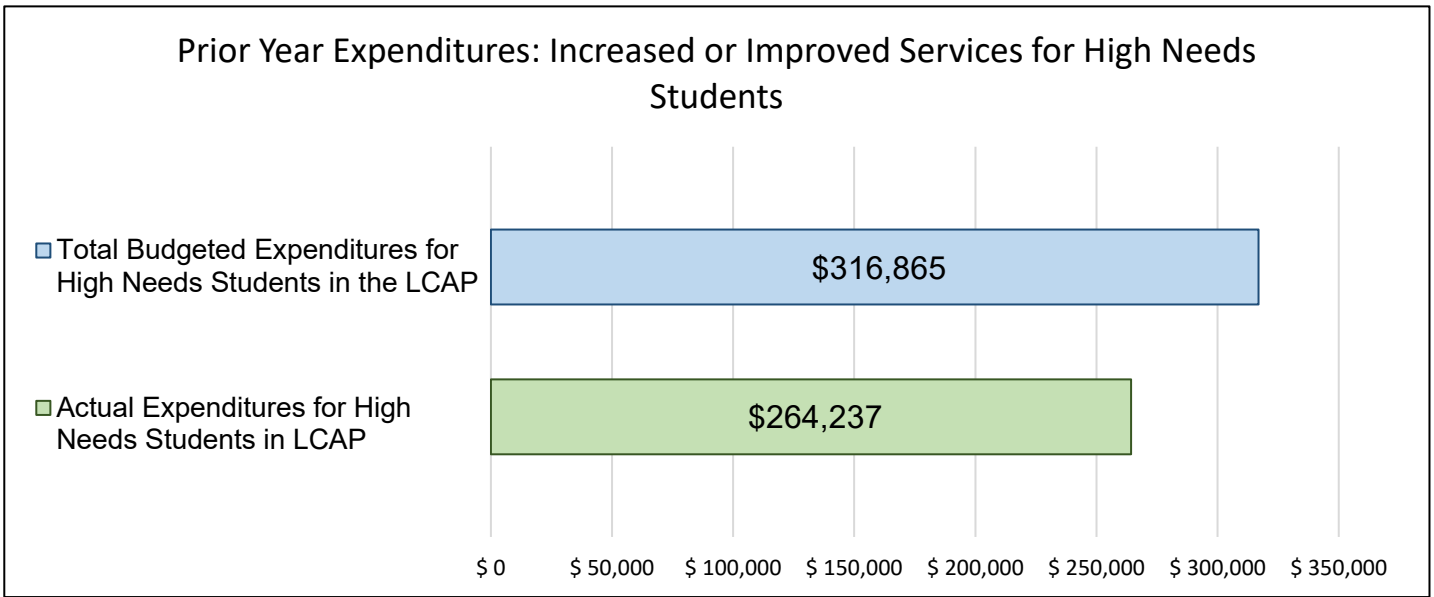
The General Fund operating expenses of Sutter County Superintendent of Schools that are not included in the LCAP include base level school staffing costs as well as support services beyond the school and students, fiscal services and administration of non-student related programs, and services such as

## Increased or Improved Services for High Needs Students in the LCAP for the 2024-25 School Year

In 2024-25, Sutter County Superintendent of Schools is projecting it will receive \$196,871.00 based on the enrollment of foster youth, English learner, and low-income students. Sutter County Superintendent of Schools must describe how it intends to increase or improve services for high needs students in the LCAP. Sutter County Superintendent of Schools plans to spend \$280,773.00 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 2023-24



This chart compares what Sutter County Superintendent of Schools budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Sutter County Superintendent of Schools 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 2023-24, Sutter County Superintendent of Schools's LCAP budgeted \$316,865.00 for planned actions to increase or improve services for high needs students. Sutter County Superintendent of Schools actually spent \$264,237.00 for actions to increase or improve services for high needs students in 2023-24. The difference between the budgeted and actual expenditures of \$52,628.00 had the following impact on Sutter County Superintendent of Schools's ability to increase or improve services for high needs students:

[Respond to the prompt here; if there is no prompt, a response is not required.]

# 2023–24 Local Control and Accountability Plan Annual Update

The instructions for completing the 2023–24 Local Control and Accountability Plan (LCAP) Annual Update follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Sutter County Superintendent of Schools	Kristi Johnson	<a href="mailto:kristij@sutter.k12.ca.us">kristij@sutter.k12.ca.us</a> (530) 822-2939

## Goals and Actions

### Goal

Goal #	Description
1	Sutter County Superintendent of Schools/Feather River Academy will provide an environment that supports students in establishing individualized goals and support to meet those goals in order to be College and Career Ready.  Priority 1, 2, and 7

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 1A - Properly credentialed and appropriately assigned teachers  Source: SARC	19-20 SARC 100%	20-21 SARC 100%	21-22 SARC 100%	22-23 SARC  Fully Credentialed & properly assigned 3.8 or 63%  Out of Field 1.3 or 21.8%  Incomplete or N/A .8 or 13.6%	100%
Priority 1B - Student access to standards-aligned instructional materials  Source: SARC	19-20 SARC 100%	20-21 SARC 100%	21-22 SARC 100%	22-23 SARC 100%	100%

Priority 1C - Facilities in Good Repair Source: Facilities Inspection Tool (FIT)	2020 FIT Overall “Good Repair” rating	2021 FIT Overall “Good Repair” rating	2022 FIT Overall “Good Repair” rating	2023 FIT Overall “Exemplary” rating	Maintain “Good Repair” rating
Priority 2A - Implementation of State Academic Standards  Source: Local Indicator Tool for Priority 2	Spring 2021 Local Indicator Tool for Priority 2  Professional Learning for Teaching - 2 (Beginning Development)  Standards Implementation Health - 2 (Beginning Development) PE - 1 (Exploration and Research Phase) VAPA - 3 (Initial Implementation)	Spring 2022 Local Indicator Tool for Priority 2  Professional Learning for Teaching 3 - (Initial Implementation ELA, ELD, NGSS, HSS) 2 - (Beginning Development Math)  Standards Implementation Health - 3 (Initial Implementation) PE - 3 (Initial Implementation) VAPA - 3 (Initial Implementation)	Spring 2023 Local Indicator Tool for Priority 2  Professional Learning for Teaching = 4 Standards Implementation Health = (3) Initial Implementation PE = (4) Full Implementation VAPA = (3) Initial Implementation	Spring 2024 Local Indicator Tool for Priority 2  Professional Learning for Teaching (Q1 avg) = 5 Standards Implementation (Q4) Health = (3) Initial Implementation PE = (3) Initial Implementation VAPA = 2 Beginning Development	Professional Learning for Teaching <del>-4 (Full Implementation)</del> 5 (Full Implementation and Sustainability) (updated 5-23) Standards Implementation Health - 4 (Full Implementation) PE - <del>4 (Full Implementation)</del> 5 (Full Implementation and Sustainability) (updated 5-23) VAPA - 4 (Full Implementation)
Priority 2B - EL access to CCSS and ELD Standards Source: STAR	2021 STAR (ELA) 0 % of ELs in the 50th percentile or above	2022 STAR (ELA) 0% of ELs in the 50th percentile or above	2023 STAR (ELA) 0% of ELs in the 50th percentile or above	2024 STAR 0% of ELs in the 50th percentile or above	25% of ELs will be in the 50th percentile or above

<p>Priority 7A - Access to Broad Course of Study</p> <p>Source: Metrics identified in the Local Indicator Tool for Priority 7</p>	<p>Spring 2021 Local Indicator Tool for Priority 7</p> <p>VAPA</p> <p>11/38 or 30% of all students</p> <p>0% of ELs</p> <p>N/A Foster Youth</p> <p>11/38 or 30 % of Socioeconomically Disadvantaged</p> <p>3/18 or 17% of Students with Exceptional Needs</p> <p>PE</p> <p>0% of all students</p> <p>0% of ELs</p> <p>N/A of Foster Youth</p> <p>0% of Socioeconomically Disadvantaged</p> <p>0 % of Students with Exceptional Needs</p>	<p>Spring 2022 Local Indicator Tool for Priority 7</p> <p>VAPA (Fall 2021)</p> <p>12/38 or 32% of all students</p> <p>3/5 or 60% of ELs</p> <p>N/A Foster Youth</p> <p>12/29 or 41% of Socioeconomically Disadvantaged</p> <p>7/15 or 47% of Students with Exceptional Needs</p> <p>PE</p> <p>11/38 or 30% of all students</p> <p>1/5 or 20% of ELs</p> <p>N/A of Foster Youth</p> <p>9/29 or 31% of Socioeconomically Disadvantaged</p> <p>4/15 or 27% of Students with Exceptional Needs</p>	<p>Spring 2023 Local Indicator Tool for Priority 7</p> <p>Enrolled in <u>VAPA</u></p> <p>7/68 or 10% of All Students</p> <p>2/6 or .33% of ELs</p> <p>0/0 Foster Youth</p> <p>7/68 or .10% of Socioeconomically Disadvantaged</p> <p>0/1 or 0% of Foster Youth</p> <p>2/12 or 26% of Students with Exceptional Needs</p> <p><u>Enrolled in PE</u></p> <p>33/68 or 48% of All Students</p> <p>4/6 or .67% of ELs</p> <p>1/1 or 100% of Foster Youth</p> <p>33/68 or 48% of Socioeconomically Disadvantaged</p> <p>7/12 or .58 % of Students with Exceptional Needs</p>	<p>Spring 2024 Local Indicator Tool for Priority 7</p> <p>Enrolled in <u>VAPA</u></p> <p>8/39 or 21% of All Students</p> <p>4/12 or 33% of ELs</p> <p>8/39 or 21% of Socioeconomically Disadvantaged</p> <p>1/1 or 100% of Foster Youth</p> <p>4/11 or 36 % of Students with Exceptional Needs</p> <p><u>Enrolled in PE</u></p> <p>21/39 or 53% of All Students</p> <p>5/12 or 42 % of ELs</p> <p>1/1 or 100 % of Foster Youth</p> <p>21/39 or 53 % of Socioeconomically Disadvantaged</p> <p>14/39 or 35 % of Students with Exceptional Needs</p>	<p>VAPA</p> <p>75 % of all students</p> <p>75% of ELs</p> <p>75% of Foster Youth</p> <p>75% of Socioeconomically Disadvantaged</p> <p>75% of Students with Exceptional Needs</p> <p>PE</p> <p>75 % of all students</p> <p>75 % of ELs</p> <p>75 % of Foster Youth</p> <p>75 % of Socioeconomically Disadvantaged</p> <p>75 % of Students with Exceptional Needs</p>
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## Goal Analysis

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

A description of any substantive differences in planned actions and actual implementation of these actions.

The actions in Goal 1 were successfully carried out during the 23/24 school year, except Actions 4 and 5.

-Action 4 was designed to increase VAPA; the original intent was to offer a music media arts class. When staffing changes became a barrier to this offering, we provided a more traditional art course covering. FRA secured a contract with the Yuba Sutter Arts Council for Art instruction twice weekly for one hour per session. Introduction to Disc Jockey for students interested in music is offered once a week for an hour session.

-Action 5 was discontinued. Based on the current enrollment and student needs, it was determined that there are more effective delivery methods than co-teaching. FRA has implemented student-centered days, which model direct instruction for teaching that emphasizes well-developed and carefully planned lessons designed around small learning increments that address the multiple grade levels in the classroom while adjusting the lesson to address the students' different learning modalities twice a week. Students are supported by instructional aides in the mainstream classroom, and IEP teams have determined which students require pull-out support or direct instruction in an alternative setting.

### Successes with Goal 1 Action Implementation

Small class sizes and properly credentialed teachers who are supported to provide standards-aligned instruction and engaging project-based learning/book study activities have been identified by virtually all educational partners as key to the positive school culture. This has been shown to enhance learning, classrooms becoming more of a community, students are less likely to be “missed” when in need of assistance, opportunities to participate are increased, student engagement increases, ideas are shared, improved attendance and decreased suspensions.

33 students completed the Virtual Job Shadow/Pathful interest inventory, 18 completed CTE courses in Edgenuity, and 16 enrolled in the in-person CTE courses offered at FRA (Culinary and Advanced Manufacturing).

### Challenges with Goal 1 Action Implementation

While the Virtual Job shadow competition was listed as a success, students indicated a need for more enthusiasm for the survey. Therefore, FRA will purchase another program called Xello, which offers students the opportunity to explore hundreds of career, college, and university options that match their assessment results. Course and apprenticeship profiles exist, while rich photography and real-world interviews provide an authentic glimpse into their future.

While using the Local Indicator tool, for Priority 2, with staff FRA staff is moving in the right direction in delivering meaningful instruction aligned with state standards. Some gaps need to be addressed. The teaching staff relies on the Edgenuity software platform to align and address the standards during the credit recovery component of instruction. Teachers must become familiar with and align standards-based

instruction during student-centered days. Professional Development provided by the Sutter County Office of Education Curriculum Instruction and Accountability department has only scratched the surface as the staff at FRA need additional training to develop lessons with the essential standards. Teachers need to familiarize themselves with the latest adopted academic standards in core subjects, specifically ELD, where the number of students has dramatically increased over the past few years, resulting in an ELD class to address the needs of the students.

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.

There are no material differences between Planned Expenditures and Estimated Actuals.

An explanation of how effective or ineffective the specific actions were in progress toward the goal during the three-year LCAP cycle.

All actions in Goal 1 worked collectively over the three-year LCAP to ensure that the environment successfully supported individual goals. Enrollment in CTE and VAPA courses increased dramatically from 22/23 to 23/24. Suspensions decreased from 37.5% to 15%, and attendance increased from 77% to 83%. All are key indicators of student engagement and student success.

Parents, students, and staff have identified maintaining a low student-to-staff ratio of roughly 3:1 and 10:1 student-to-teacher ratios as vital to keeping students focused and engaged. (Actions 1 & 2)

Adding Reading with Relevance and increased time for direct instruction has been an excellent way to balance the online Edgenuity Coursework. Students have been more engaged, and staff have seen fewer issues with discipline. (Action 3)

More students than ever were enrolled in Health, P.E., and Art classes. Staff have identified this as a critical factor in the decrease in discipline and increase in attendance. (Action 4)

Increased focus on Virtual Job Shadow and the availability of CTE culinary and welding/manufacturing classes have allowed students to experience a trade they may be interested in after high school completion. Students enrolled in culinary arts had the opportunity to earn their food handling certificate. We have plans to expand opportunities for Career Exploration in 2025/26. (Action 6)

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

Based on Educational Partner feedback, it has been determined that the goal, and most metrics, and actions will remain unchanged in the next LCAP with the exception of the following:

**Metrics:**

1B - Source for data being collected will shift from the SARC to question #2 from the Priority 2 Local Indicator Tool.

2A - Source for data shifted from SARC to Questions 1 and 4 on the Local Indicator Tool for Priority 2.

7A - removing data being collected on PE enrollment and replacing it with CTE enrollment data.



**Expected Outcome:**

All Targets for Year 3 Outcome data have been adjusted to reflect the new Baseline Data and planned programs and services.

**Actions:**

Action 3 - Curriculum/Standards Implementation - description will be updated to reflect an increase in Student-Centered Days from 2-3 days per week as well as the expansion of the book study from 2 staff to the entire staff.

Action 4 - Ensuring Broad Course Access - title will change to VAPA and will include the contracted services with the Yuba Sutter Arts Council.

Action 5 - Co-Teach Model - being eliminated in 24-25

Action 6 - ROP/CTE - title is being changed to CTE and the description updated to include the purchase of Xello and the additional sections of Culinary and Career Exploration.

**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.**

**Goal**

Goal #	Description
2	Sutter County Superintendent of Schools/Feather River Academy will plan programs, develop plans, and provide data from assessments that will maximize student outcomes. Priority 4 and 8

**Measuring and Reporting Results**

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
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Priority 8A - Other Pupil outcomes Source: STAR ELA and Math	<b>2021 STAR ELA</b> Below the 25th percentile - 80% Between the 25th and 49th percentile - 17% Between the 50th and 74th percentile - 3% 75th and above percentile - 0%	<b>2022 STAR ELA</b> Below the 25th percentile - 91% Between the 25th and 49th percentile - 9% Between the 50th and 74th percentile - 0% 75th and above percentile - 0%	<b>2023 STAR ELA Spring Scores</b> Below the 25th percentile - 89% Between the 25th and 49th percentile - 7% Between the 50th and 74th percentile - 4% 75th and above percentile - 0%	<b>2024 STAR ELA Spring Scores</b> Below the 25th percentile - 86 % Between the 25th and 49th percentile - 9 % Between the 50th and 74th percentile - 5 % 75th and above percentile - 0 %	<b>STAR ELA</b> Below the 25th percentile - 20% Between the 25th and 49th percentile - 25% Between the 50th and 74th percentile - 35% 75th and above percentile - 20%
	<b>2021 STAR Math</b> Below the 25th percentile - 63% Between the 25th and 49th percentile - 20% Between the 50th and 74th percentile - 17% 75th and above percentile - 0%	<b>2022 STAR Math</b> Below the 25th percentile - 91% Between the 25th and 49th percentile - 6% Between the 50th and 74th percentile - 3% 75th and above percentile - 0%	<b>2023 STAR MATH Spring Scores</b> Below the 25th percentile - 91% Between the 25th and 49th percentile - 4% Between the 50th and 74th percentile - 4% 75th and above percentile - 0%	<b>2024 STAR Math Spring Scores</b> Below the 25th percentile - 87 % Between the 25th and 49th percentile - 8 % Between the 50th and 74th percentile - 3 % 75th and above percentile - 2 %	<b>STAR Math</b> Below the 25th percentile - 20% Between the 25th and 49th percentile - 25% Between the 50th and 74th percentile - 40% 75th and above percentile - 15%

## Goal Analysis

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

A description of any substantive differences in planned actions and actual implementation of these actions.

Actions within Goal 2 were carried out as planned except Action 2:

-Action 2 was designed and funded for 3 paraprofessionals. Based on lower-than-predicted enrollment and one paraprofessional resigning after the start of the year, it was decided that the intended service could be adequately provided with 2 paraprofessionals.

### Successes with Goal 2 Action

Improved communication among staff in coordinating with the paraprofessionals in taking on additional duties.

Small group intervention and increased one-on-one interaction

Paraprofessionals are participating in all teacher professional development to increase skills with student engagement

### Challenges with Goal 2 Action Implementation

The paraprofessional arrived late to class due to student transport in the morning, resulting in the paraprofessional taking on additional responsibilities during the first period.

Paraprofessional schedule hinders attendance to professional development and PLC

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.

2.1 - Classified Support Planned Expenditures were less than Estimated Actuals because a paraprofessional resigned at the beginning of the year and the position was not filled.

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

Weekly collaboration continues to improve school culture related to academic expectations and performance. Time used for developing and facilitating student-centered days has been identified as successful and continues to expand from 1 day per week in 22/23 to 2 days per week in 23/24. Time used to evaluate STAR, academic progress, and Edgenuity data to guide instruction has also proven effective.

In the spring of 23/24, 87% of the students were below the 25th percentile in math and 75% in ELA. 8% were above the 50th percentile in Math, and 9% were above the 50th percentile in ELA. On the Fall 23/24 STAR administration, 35% were below the 25th percentile in Math and 42% in ELA, and 17% were above the 50th percentile in Math and 25% in ELA.

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

Based on Educational Partner feedback, it has been determined that the goal, and most metrics, and actions will remain unchanged in the next LCAP with the exception of the following:

**Metrics:**

4A - Statewide Assessments - Will be separated into 2 metrics - Dashboard and CAASPP. Add ELA and math data from the Dashboard as well as participation rate data related to SPED, White, and SED students in the county operated Special Education Program

8 - Other Pupil Outcomes - Will be separated into 2 metrics - STAR ELA and STAR Math

**Expected Outcome:**

All Targets for Year 3 Outcome data have been adjusted to reflect the new Baseline Data and planned programs and services.

**Actions:**

Action 3 - EL Supports - description updated to include support from the Title III Coordinator on Integrated and Designated ELD instruction as well as the exploration of new Designated ELD materials.

New Action 7 - Add action related to improving the participation rate in statewide assessments for Special Education students.

**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.**

**Goal**

Goal #	Description
3	Sutter County Superintendent of Schools/Feather River Academy will promote student engagement and a school culture conducive to learning Priority 3, 5, and 6

**Measuring and Reporting Results**

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
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<p>Priority 3A/3B and 3C - Efforts to seek parent input in decision making and promote participation in programs for unduplicated pupils and students with exceptional needs</p> <p>Source: CHKS Survey or Panorama</p>	<p>2021 Survey Participation Rate (CHKS)</p> <p>0% All parents</p> <p>0% Unduplicated</p> <p>0% Exceptional Needs</p>	<p>2022 Survey Participation Rate (Panorama)</p> <p>40% 15/38 All parents</p> <p>80% 12/15 Unduplicated (SED, English Learner, Hispanic, Black or African American)</p> <p>Data not available disaggregated for Students with Exceptional Needs</p>	<p>2023 Survey Participation Rate (Panorama and CHKS)</p> <p>2022 Fall Survey Participation Rate</p> <p>14% - 6/42 All parents</p> <p>0% Unduplicated</p> <p>26% Exceptional Needs *SPED*</p>	<p>2024 Spring Survey Participation Rate Panorama Data</p> <p>32% - 11/34 All parents</p> <p>35% - 10/33 Unduplicated</p> <p>30% - 3/10</p> <p>Exceptional Needs *SPED*</p>	<p>Survey Participation Rate</p> <p>75% All parents</p> <p>75% Unduplicated</p> <p>75% Exceptional Needs</p>
<p>Priority 5A - Attendance</p> <p>Source - P2 Attendance Report</p>	<p>2020-21</p> <p>53%</p>	<p>2021-22</p> <p>76%</p>	<p>2022-23</p> <p>77%</p>	<p>2023-24</p> <p>78.9%</p>	<p>87%</p>
<p>Priority 5B - Chronic Absenteeism</p> <p>Source - Dashboard - Chronic Absenteeism Indicator, Data Quest or Aeries</p>	<p>FRA 2019 Dashboard - Less than 11 students at 7th-8th Grade</p> <p>2020-21=66%</p> <p>updated in 5/2023 based on 20-21 Data Quest: 91.5%</p>	<p>FRA 2021 Dashboard - Not reported</p> <p>2021-22=68%</p>	<p>FRA 2022 Dashboard - Not reported</p> <p>All Students=80%</p> <p>57/71 Students</p> <p>SED = 79%</p> <p>49/62 Students</p>	<p>FRA 2023 Dashboard -Less than 11 students at 7th-8th Grade</p> <p>Based on 22/23 Dataquest:</p> <p>All students 80%</p> <p>52/65</p> <p>SED 79%</p> <p>48/61</p>	<p>25%</p>
<p>Priority 5C - Middle School Dropout Rate</p> <p>Source: AERIES</p>	<p>2020-21</p> <p>0 students</p>	<p>2021-22</p> <p>0 students</p>	<p>22-23</p> <p>0 students</p>	<p>23-24</p> <p>0 students</p>	<p>Maintain 0 Students</p>

Priority 5D - High School Dropout Rate Source: CALPADS 1.12	2020-21 6 students	2021-22 10 students	2022-23 5 students (5/31 -16%)	2023-24 8 students	2 Students
Priority 9 - High School Dropout Rate (expelled youth only) Source: CALPADS	2020-21 5% of Students	2021-22 70% of Students	2022-23 60% (3/5 students)	2023-24 3% 1/27	2% of Students
Priority 5E - High School Rate Source: Graduation Rate Indicator (Dashboard) and/or CALPADS 15.1 or 15.2	FRA 2019 Dashboard - 68.8% Graduated	FRA 2021 Dashboard - 26.3% Graduated	FRA 2022 Dashboard - not reported	FRA 2023 Dashboard- 21.4% Graduated  Increased 21.4%	75% Graduated
Priority 9 - Graduation Rate (expelled youth only) Source: CALPADS 15.1 or 15.2	2020-21 33%	2021-22 0%	2022-23 33%	2023-24 22% 6/27	65%
Priority 6A - Suspension Rate Source: Suspension Rate Indicator (Dashboard) and/or CALPADS 7.10 and 7.12	FRA 2019 Dashboard - 31.7%	FRA 2021 Dashboard - Not reported  27.14% (CALPADS)	2022 Dashboard 37.5% (very high)  36.6% - (CALPADS)	2023 Dashboard 37.5% (RED)  Increased .5%	20%
Priority 6B - Expulsion Rates Source:CALPADS	Does not apply as students are in a school for expelled youth	Does not apply as students are in a school for expelled youth	Does not apply as students are in a school for expelled youth	Does not apply as students are in a school for expelled youth	Does not apply as students are in a school for expelled youth

<p>Priority 6C - Other local measures, including survey of pupils, parents and teachers on the sense of school safety and connectedness</p> <p>Source: CHKS Survey or Panorama</p>	<p>2020-21 - CHKS</p> <p>Sense of School Safety (Safe of Very Safe)</p> <p>Students - 85%</p> <p>Parents- 0% responded</p> <p>Sense of School connectedness</p> <p>Students - 64%</p> <p>Parents- 0% responded</p> <p>Total School Supports (Pretty Much or Very True)</p> <p>Students- 59%</p> <p>Parents- 0% responded</p>	<p>2021-22 - Panorama Spring 2022 Results</p> <p>Sense of School Safety (Safe of Very Safe)</p> <p>Students - 54%</p> <p>Parents- 80%</p> <p>Staff- 85.7% (Empathy Interview)</p> <p>Sense of School connectedness</p> <p>Students -34%</p> <p>Parents- 53%</p> <p>Staff- 89% (Empathy Interview)</p> <p>Total School Supports (Pretty Much or Very True)</p> <p>Students- 47%</p> <p>Parents-75.5%</p> <p>Staff- 90% (Empathy Interview)</p>	<p>2022-23 - Panorama Spring 2023 Results</p> <p>Sense of School Safety (Safe of Very Safe)</p> <p>Students -43 %</p> <p>Parents- Opt out due to CHKS survey</p> <p>Sense of School connectedness</p> <p>Students -20 %</p> <p>Parents- Opt out due to CHKS survey</p> <p>Total School Supports (Pretty Much or Very True)</p> <p>Students -27%</p> <p>Parents- Opt out due to CHKS survey</p> <p><b>CHKS Data -</b> (March 2023)</p> <p>Sense of School Safety (Safe of Very Safe)</p> <p>Students - 36%</p> <p>Parents- low response rate 6/42 so no data available</p> <p>Sense of School connectedness</p> <p>Students - 30%</p> <p>Parents- low response rate 6/42 so no data available</p> <p>Staff- __% (data pending)</p>	<p>2023-24 Panorama Spring 2024 Results</p> <p>Sense of School Safety (Safe of Very Safe)</p> <p>Students -64%</p> <p>Parents- 64%</p> <p>Sense of School connectedness</p> <p>Students - 26%</p> <p>Parents- 55%</p> <p>Total School Supports (Pretty Much or Very True)</p> <p>Students - N/A *only CHKS Survey - administered every other year</p> <p>Parents- N/A *only CHKS Survey - administered every other year</p>	<p>Sense of School Safety</p> <p>Students - 95%</p> <p>Parents- 100%</p> <p>Sense of School Connectedness</p> <p>Students - 85%</p> <p>Parents- 85%</p> <p>Total School Supports (Pretty Much or Very True)</p> <p>Students- 80%</p> <p>Parents - 80%</p>
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			<p>Total School Supports (Pretty Much or Very True)</p> <p>Students- 35%</p> <p>Parents- low response rate 6/42 so no data available</p> <p>Staff- __% (data pending)</p>		
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## Goal Analysis

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

A description of any substantive differences in planned actions and actual implementation of these actions.

All actions in Goal 3 were implemented as intended.

### Successes with Goal 3 Implementation

Communication at FRA has improved dramatically, with parent square, mailers, and letters sent home via the student to engage.

All staff members are trained in Centigex as part of the school safety plan.

Mental health staff is available four of the five days of the week.

Students needing mental health or additional resources are discussed monthly as part of the SCT Meeting.

### Challenges with Goal 3 Implementation

Pulling a paraprofessional as an additional driver led to the absence of a second paraprofessional for the day's first period.

Parent participation and engagement remain an issue despite offering transportation and incentives that reward their children for attending all events, student awards assemblies, or information meetings.

The FRA website needs to be updated on a consistent basis.

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.

3.3 - Counseling - Estimated Actuals are more than planned expenditures because the MOU increased, thus increasing costs.

3.6 - Campus Supervisor - Estimated Actuals are more than planned expenditures because the costs for Centigex were prepaid for future years in order to receive a discounted rate.

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

Goal 3 and related actions have shown the most positive measurable growth. The actions implemented in Goal 3 have proven effective in creating an engaging and supportive school culture.

Suspensions decreased dramatically- 22/23 Dashboard 37.5% while the current suspension rate (Local SIS) is 20%

Attendance increased- 22/23 = 77% to Spring 23/24 = 78%

Panorama- parent participation increased from 22/23 = 14% to Midyear 2023 = 32% to Spring 2024 = 32%

Student survey results showed a low sense of school safety and connectedness/belonging, sense of school safety increased from the Fall 2023 survey at 59% to 64% in the Spring 2024 survey. Sense of school connectedness/belonging decreased from 34% in the Fall to 26% in the Spring. Students' sense of relationship with a teacher decreased from 61% in the Fall to 52% in the Spring. The survey questions and

protocol are being reviewed to ensure an accurate picture of student beliefs. The results do not align with the data for attendance, behavior, and general school success.

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

Based on Educational Partner feedback, it has been determined that the goal, and most metrics, and actions will remain unchanged in the next LCAP with the exception of the following:

**Metrics:**

5A - Attendance - data will be disaggregated by significant student group

5B - Add chronic absenteeism rate of COE SPED students

6A - Suspension - metric being moved to new Goal 4 (Equity Multiplier)

5B - Chronic Absenteeism - COE SPED data will be included

9 - replace current metrics associated with graduate and dropout rate of expelled youth with the percentage of expelled youth eligible to return to school of residence.

**Expected Outcome:**

All Targets for Year 3 Outcome data have been adjusted to reflect the new Baseline Data and planned programs and services.

**Actions:**

Action 4 PBIS Implementation and Action 8 Restorative Practice Implementation - being moved to new Goal 4 (Equity Multiplier) developed to reduce suspension and promote a positive learning environment.

New Action 7 - Add action related increasing attendance for COE SPED students

**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.**

**Goal**

Goal #	Description
4	Improve educational outcomes for all foster youth through establishing cross-system practices, coordination of services, increased identification, and case management services targeted towards closing the achievement gap. Priority 10

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
<p># of professional development opportunities provided to LEAs and Community partners</p> <p>Source: Agendas/sign-in sheets</p>	<p>2020-21</p> <p>1 per year</p>	<p>2021-22</p> <p>1 S4 Training - Spring 2022</p>	<p>2022-23</p> <p>7 - (Yuba College Independent Living Program Youth Workshop, FYS PD to SSO Staff, 5 presentations at System of Support meetings)</p>	<p>2023-24</p> <p>5 - (Barriers to Breakthrough for LEAs, FYS Ed Summit for LOUSD staff, LEA Foster Foster Focus Training for YCUSD, Barriers to Breakthrough for Community Partners, FYS Ed Summit for community partners)</p> <p>1 pending June 2024 - (Agency Foster Focus Training)</p>	<p>5 per year</p>
<p># of Child Family Team (CFT) meetings attended by FYSCP staff</p> <p>Source: Foster Focus</p>	<p>2020-21</p> <p>10 attendance at CFT meetings</p>	<p>2021-22</p> <p>27 CFT Meetings</p>	<p>2022-23</p> <p>24 CFT Meetings</p>	<p>2023-24</p> <p>24 CFT Meetings</p>	<p>50 attendance at meetings</p>
<p>FY Graduation Rate</p> <p>FY Chronic Absenteeism rate</p> <p>FY Suspension rate</p> <p>FY College going rate</p> <p>FY Stability Rate</p> <p>Source: Countywide Data sharing agreement</p>	<p>New measures of progress, therefor baseline data is unavailable at this time, but will be established using Year 1 Outcomes</p>	<p>Data Sharing Agreement was not established as anticipated.</p>	<p>64.3% - 2022 Graduation Rate</p> <p>26.4% - 2021-22 Chronic Absenteeism Rate</p> <p>14.3% - 2021-22 Suspension Rate</p> <p>TBD - 2022 College Going Rate</p> <p>*Data Source -</p>	<p>50% - 2023 Graduation Rate</p> <p>29.9% - 2022-23 Chronic Absenteeism Rate</p> <p>9.5%- 2023-24 Suspension Rate</p> <p>TBD- 2023-24 College Going Rate</p> <p>56.1% - 2023-24 Stability Rate</p>	<p>69% - 2023 Graduation Rate</p> <p>21% - 2023-24 Chronic Absenteeism Rate</p> <p>9% - 2023-24 Suspension Rate</p> <p>50% - 2023 College Going Rate</p>

## Goal Analysis

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

A description of any substantive differences in planned actions and actual implementation of these actions.

All actions in Goal 4 were implemented as intended with the exception of a data sharing MOU with all LEAs. .

### Successes with Goal 4 Implementation

A significant success is the establishment of a process by Sutter County CWS to schedule and facilitate CFTs. FYSCP staff is notified and attends to report educational progress and advocate for educational stability. This process also allows FYSCP staff to strengthen the partnership. Another success was the establishment of a district link for YCUSD for Foster Focus to increase communication and identification of foster youth in Sutter County.

### Challenges with Goal 4 Implementation

A continued challenge is facilitating a formal data-sharing MOU with our LEAs. At the end of last school year, FYSCP State Technical Assistant team from CDE provided a countywide data workbook with historical data comparing foster youth outcomes from 2017 - current school year of the FY graduation rate, chronic absenteeism rate, suspension rate, college going rate with other subgroups. This has helped FYSCP staff better understand how foster youth are doing county-wide.

As of May 8, 2024, SSO-FYSCP served 137 unique students providing 943 services tracked in the Foster Focus Database System.

Using CFT Meetings as a measure allows us to assess our collaborative practice across systems. Our desired outcome was 50 meetings this school year; however, we have only been able to attend 24 meetings this year. Achieving the desired number of CFTs has been difficult due to various obstacles. Our weekly foster youth enrollment count per Foster Focus fluctuates between 68 and 88 students this year. Challenges include not being consistently invited to all CFTs and lacking clarity on the total number of CFTs per year. Additionally, there's uncertainty about whether every student receives CFTs.

Child Family Team (CFT) Meetings attended by FYS staff by invitation only. The Total number of CFT meetings for students enrolled in schools in Sutter County has not been readily available. As of May 8, 2024, SSO Staff have attended 24 CFT meetings since the beginning of the school year. One of the major changes this year is the new staff at CWS who coordinate CFT meetings. Plans have been established to build stronger connections with CWS so we can be invited to CFT meetings on a consistent basis and provide support to students as educational case managers from the schools.

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.

There are no material differences between Planned Expenditures and Estimated Actuals.

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

During the three-year LCAP cycle, several key actions led to progress toward the goal. These key actions include building the capacity of staff to provide professional learning opportunities, establishing Foster Focus district links with our two largest school districts, which are

used in our identification procedures, weekly Foster Youth Enrollment Reports being sent to each LEA and developing a post-secondary counseling program to support our county Foster Youth. Over this three-year LCAP cycle, we started to use data and share it with our LEAs to inform them of their foster youth outcomes. Our actions were effective in making progress towards the goal, although there remains some area of improvement for our foster youth's educational outcomes, as reported by the Dashboard. We have identified that two of our "12th graders" are enrolled in a Certificate of Completion-only program as identified by their IEPs. Yet, their outcomes are reflected in the Dashboard data.

Stability Rate data show the complex needs of FY. 17-18 (42%), 18-19 (53%), 19-20 (54.5%), 20-21 (51.1%), 21-22 (46%), 22-23 (56.1%) Although not an accountability measure, the data inform important conversations and policy decisions around the social-emotional and academic needs of students in schools.

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

Based on Educational Partner feedback, it has been determined that the goal (although will become Goal 5 in the new LCAP), and most metrics, and actions will remain unchanged with the exception of the following:

**Goal:**

Goal 4 will be Goal 5 in 24-25.

**Metrics:**

Foster Youth Stability Rate will be monitored moving forward

**Expected Outcome:**

All Targets for Year 3 Outcome data have been adjusted to reflect the new Baseline Data and planned programs and services.

**Actions:**

Action 2 - Professional Development - description updated to include the development of a system for all new CWS staff to be on-boarded with FY Educational Rights Training and Foster Focus

Action 4 - Monitoring Student Outcomes - description updated to include the establishment of a Title IV-E MOU with all CWS to access reimbursement to support braided funding and sustainability of direct services for foster youth.

**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.**

# Instructions

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](mailto:LCFF@cde.ca.gov).

Complete the prompts as instructed for each goal included in the 2023–24 LCAP. Duplicate the tables as needed. The 2023–24 LCAP Annual Update must be included with the 2024–25 LCAP.

## Goals and Actions

### Goal(s)

#### Description:

Copy and paste verbatim from the 2023–24 LCAP.

#### Measuring and Reporting Results

- Copy and paste verbatim from the 2023–24 LCAP.

#### Metric:

- Copy and paste verbatim from the 2023–24 LCAP.

#### Baseline:

- Copy and paste verbatim from the 2023–24 LCAP.

#### Year 1 Outcome:

- Copy and paste verbatim from the 2023–24 LCAP.

#### Year 2 Outcome:

- Copy and paste verbatim from the 2023–24 LCAP.

#### Year 3 Outcome:

- When completing the 2023–24 LCAP Annual Update, enter the most recent data available. Indicate the school year to which the data applies.

**Desired Outcome for 2023–24:**

- Copy and paste verbatim from the 2023–24 LCAP.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Copy and paste verbatim from the 2023–24 LCAP.	Copy and paste verbatim from the 2023–24 LCAP.	Copy and paste verbatim from the 2023–24 LCAP.	Copy and paste verbatim from the 2023–24 LCAP.	Enter information in this box when completing the 2023–24 LCAP Annual Update.	Copy and paste verbatim from the 2023–24 LCAP.

**Goal Analysis**

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

A description of any substantive differences in planned actions and actual implementation of these actions.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This 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.

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

- Describe the effectiveness or ineffectiveness of the specific actions in making progress toward the goal during the three-year LCAP cycle. “Effectiveness” means the degree to which the actions were successful in producing the desired result and “ineffectiveness” means that the actions did not produce any significant or desired 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, desired 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.

California Department of Education  
November 2023

# 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
Sutter County Superintendent of Schools	Kristi Johnson Assistant Superintendent, Educational Services	<a href="mailto:kristij@sutter.k12.ca.us">kristij@sutter.k12.ca.us</a> (530) 822-2939

## Plan Summary 2024-2025

### General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

Feather River Academy (FRA), fully Accredited by the Schools Commission of the Western Association of Schools and Colleges, is a County Community School established by the Sutter County Superintendent of Schools to provide specialized education services for students who require an alternative education program. FRA is an innovative alternative education program offering individualized educational options in a safe, challenging, and need-fulfilling environment. Students are encouraged to acknowledge responsibility in both the local and global community. Students prepare for a successful quality of life according to their individual needs. Students in grades 9 –12 who are at risk of being expelled, have been expelled, are referred by courts, probation, or parents who have requested a voluntary transfer are served by Feather River Academy. FRA offers short-term Independent Study for students under a credentialed teacher's guidance. Independent study is an alternative to classroom instruction for at-risk youth and is consistent with the county office's course of study, not an alternative curriculum. Feather River Academy strives to provide individual students with ways to acquire the values, skills, and knowledge for success in the school setting. Upon enrollment at FRA, students and families engage in a robust planning and goal-setting process that culminates in establishing an Individualized Learning and Success Plan. Teachers, counselors, and students monitor the progress of this plan closely. All programs work closely with students and parents to provide a focused instructional program with the goal of students returning to their home school or graduating from FRA. This year, enrollment at FRA is currently at 36 students.

According to the Fall 2023 Dashboard, 81.4% of students are socioeconomically disadvantaged, 0% are Foster Youth, and 11.6% are English learners. Due to the transient population, on average, there are 1-2 English learners who may or may not be enrolled at the time of testing, which makes tracking data specific to English language proficiency challenging while meeting student privacy requirements. Data collected is only sometimes truly reflective or informative due to the typically short enrollment periods and small sample size of participants, especially in subgroups. Due to the number of English learners on the 2023 Dashboard, metrics for Reclassification (4F) and Progress toward English Proficiency (4E) were not reported. However, current enrollment numbers for English learners have increased and may be reported on the 2024 Dashboard.

Additionally, students who enroll in FRA are typically not prepared for the rigor of AP courses; however, if needed, AP coursework can be accessed, but it is not a standard part of the program. Additional metrics that are not reported include a percentage of students who have completed courses that satisfy the requirements for career technical education sequences or programs of study that align with State Board of

Education (SBE)-approved career technical education standards and frameworks (4C) or the percentage of students who have completed both types of courses described in 4B and 4C (4D). Additionally, metrics for the percentage of students who have completed courses that satisfy the requirements for entrance to the University of California and the California State University (4B) and the percentage of students who have completed courses that satisfy the requirements for entrance to the University of California and the California State University (4H) are not tracked as the purpose of the Feather River Academy is to return students to their school of origin after 1-2 semesters.

FRA does not expel pupils, so there are no metrics to address pupil expulsion rate 6B. Enrollment has stabilized over the past several years to between 35 and 50 students, most of whom are expelled and require intense behavioral and academic support. To provide this support and meet our students' increasing needs, FRA continues to ensure small class sizes by funding one additional FTE above and beyond standard staffing ratios. Despite the low enrollment, a .8 FTE counselor is provided to ensure more academic and social-emotional support for students. Student and staff feedback indicates a positive impact from the increased number of adults on campus, including administration (1), teachers (5), instructional aides (2), counselors (.8), support specialists (.4), attendance and outreach (1), probation (1), office staff (2) support. These related actions will continue in the 24-25 LCAP actions and services. Dashboard data reflected throughout the plan was published in 2023 and reflects the 2022-23 school year.

It should be noted on the Dashboard that only status and change data is displayed when subgroups are between 11 and 29 students, and data is not displayed for subgroups with less than 11 students. This is the case for many of the indicators on the FRA Dashboard. Therefore, much of the data shared is locally collected.

FRA receives Equity Multiplier Funds which are generated based on the nonstability and socioeconomically disadvantaged student thresholds in the prior year. This funding must be used to provide evidence-based services and support for students. Documented efforts to improve student outcomes related to suspension are articulated in Goal 4.

## Reflections: Annual Performance

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

In reflecting on our annual performance, we based our review on the 2023 California School Dashboard (Dashboard) for Feather River Academy, local assessment results from Renaissance STAR, Local Indicators, and educational partner input. Our review included all significant student groups, which in our case are Socio-economically Disadvantaged (SED) and Hispanic students.

### CA School Dashboard

#### Suspension Rate

37.5% of ALL students suspended at least one day (Maintained rate from 2022 Dashboard) - Red

34.9% of SED students suspended at least one day (Increased 1% from 2022 Dashboard) - Red

31.3% of Hispanic students suspended at least one day (Declined 1.3% from 2022 Dashboard) - Orange

Because of high suspension rates, the Dashboard has identified FRA and SED students scoring in the lowest performance category (red). Based on this identification an intense focus on restorative practices is necessary. Goal 4 (Equity Multiplier) includes metrics and actions to measure progress toward reducing the suspension rate from 37.5% to 20%. The additional training and increased staff will support using restorative circles regularly, continuously and proactively. The additional time is also designed to reduce the number of students with multiple

suspensions from 7 in 23/24 to 3 or less in 26/27. This will be accomplished by creating and monitoring re-entry support plans for each suspension.

### **STAR ELA and Math**

86% of students in ELA and 87% in Math score below the 25th percentile

9% of students in ELA and 8% in Math score between the 25th and 49th percentile

5% of students in ELA and 3% in Math score between the 50th and 74th percentile

0% of students in ELA and 2% in Math score above the 75th percentile

Although Edgenuity, as the core curriculum, provides access to standards-aligned instructional materials, administration, and staff have determined that an additional focus on delivering instruction in all content areas would be beneficial. Through one-on-one and group collaboration time, professional learning and coaching with the Curriculum, Instruction, and Accountability department will address the high percentage of students needing to meet academic standards. In addition, a more intentional approach to VAPA will not only provide students with enriching opportunities but will also serve as a support for students' social-emotional challenges.

### **Local Indicators**

While using the Local Indicator tool for Priority 2 with staff, FRA staff indicated that they are moving in the right direction in delivering meaningful instruction aligned with state standards. Some gaps need to be addressed. The teaching staff relies on the Edgenuity software platform to align and address the standards during the credit recovery component of instruction. Teachers must become familiar with and align standards-based instruction during student-centered days. Professional Development provided by the Sutter County Office of Education Curriculum Instruction and Accountability department has only scratched the surface as the staff at FRA need additional training to develop lessons with the essential standards. Teachers need to familiarize themselves with the latest adopted academic standards in core subjects, specifically ELD, where the number of students has dramatically increased over the past few years, resulting in an ELD class to address the needs of the students.

Parent survey participation rate on Panorama increased from 22/23 = 14% to Midyear 2023 = 32% to Spring 2024 = 32%

### **SCSOS Special Education**

SCSOS's County-operated special education program, including SED, SWD, and white students, scored in the lowest performance category (red) in ELA. Because of this performance, efforts to improve ELA performance on statewide assessments can be seen in Goal 2 and efforts to increase the participation rate can be found in Goal 3..

## **Reflections: Technical Assistance**

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

N/A

# 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.

Feather River Academy

## **Support for Identified Schools:**

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

Sutter County Superintendent of Schools (SCSOS) has established a CSI team to support developing and implementing improvement plans for the indicators qualifying the school for comprehensive support. Sutter County Superintendent of Schools staff supporting the school include the Assistant Superintendent for Educational Services, Senior Director of Curriculum, Instruction, and Accountability, Director of Student Support and Outreach, the Assistant Superintendent of Special Education, the MTSS/SEL Coordinator, and our Program Analyst. Feather River Academy qualified for CSI based on the Suspension Rate indicator on the 2023 Dashboard. The CSI Team uses various evidence-based tools and strategies (Improvement Science) to implement actions, monitor effectiveness, and adjust actions that address low-performance indicators. The CSI team conducted a deep dive into local data to explore theories or questions related to the dashboard data. Other tools used to support the development of the CSI Plan include the Problem Statement Tool, the Fishbone Diagram to identify root causes, the completion of the LEA Self-Assessment, the completion of a variety of Process Maps, the development of an Aim Statement, Driver Diagram and implementation of Plan-Do-Study-Act (PDSA) cycles.

To gather and consider various stakeholder perspectives and opinions in developing the CSI Plan, SCSOS staff regularly engaged with the administration at FRA to review student performance and stakeholder satisfaction. FRA administration, in turn, engages with school staff, students, and parents regularly, including both formal and informal opportunities for input. FRA uses a Parent Advisory Committee, which regularly schedules opportunities for student engagement through reflection sessions and with staff through the PLC process. Students, Parents, Teachers, and Districts within Sutter County are stakeholder groups that provide feedback and input on the indicators related to qualifying for CSI. All groups provided similar input regarding creating more autonomy, buy-in, and relevance for the school. The theory is that low student performance on state indicators directly correlates with the fact that this student population needs to naturally see the value in conforming to school expectations.

Commencing the school year 2024/2025, FRA will partner with Curriculum, Instruction, and Accountability to engage in continuous improvement work using Improvement Science tools. Improvement science is a disciplined approach to educational innovation that supports teachers and educational leaders in collaborating to solve specific problems of practice. Improvement science brings discipline and methods to different logic, so innovation is achieved by integrating problem-solving, research use, solutions development, and rapid refinement. For teachers and school leaders, improvement science moves educational innovation from “traditional” school-based decisions to research-based, evidence-driven continuous improvement, aiming to increase the effectiveness of educational practice.

Actions and interventions were identified by using the data and information above. Substantial consideration was given to proven, evidence-based interventions that most closely align with our problem of practice, “The majority of students in our County Community School

have not experienced success or belonging in a traditional setting. Many have extremely high ACE indicators. They have developed advanced avoidance tactics including school avoidance, acting out, sabotaging relationships, and work avoidance.”

Dataquest and local data showed that while we qualify for CSI based on suspension rates, attendance and engagement remain areas of concern. PBIS was previously identified as an evidence-based, multi-tiered system of support designed to create a positive school culture that will help to reduce absences, suspensions, and distractions to the learning environment with the ultimate product of increased academic achievement and more students successfully returning to the district for residence or graduating from FRA. While this will be continued as a maintenance goal, the primary focus for 24/25 continues with learning about and implementing Restorative Practices as an integral component of the MTSS.

In response to areas of weakness identified in the most recent WASC LEA Self-Assessment, a focus on sustaining a strong Professional Learning Community (PLC) will continue. The LEA Self-Assessment and WASC visitation report helped identify that FRA needed more academic data systems or practices. Local and state data indicate serious academic deficiencies or learning gaps for most students at FRA. The staff has worked diligently in 23/24 to develop systems and procedures that ensure data is used to guide and monitor the allocation of resources. Schools with strong PLCs have developed a shared understanding of assessments, implemented common formative assessments, analyzed evidence of student performance, and used that evidence to learn from one another and respond to identified school-wide and individual needs. PLC schools have built a systematic process to provide clear instruction related to the desired outcome supported by systematic incentives and additional time and support for students experiencing difficulty meeting expectations. Staff will engage in ongoing PD related to increasing academic engagement and rigor through Blended Learning delivery and more Project-based Learning opportunities.

Identified barriers to student success included a recognition that a very high percentage of the students attending our County Community School have experienced multiple and severe adverse childhood events. In response, the determination was made to increase the time available for SEL counseling. Although CSI is short-term funding, the additional staffing is designed to develop resources and systems that will be sustainable after the funding for the increased time stops.

Inequities were primarily identified through the WASC LEA self-assessment process and fishbone diagram activity. The conclusion was that resources were being assigned with the best intentions but haphazardly and with no system to monitor effectiveness and modify if necessary. Therefore, resources have yet to effectively be used to support a data-driven, multi-tiered support system for academic, behavioral, and social student growth. Both PBIS and Professional Learning Community are designed to ensure systematic, data-driven allocation of resources to meet the needs of students.

Sutter County Superintendent of Schools offers monthly “System of Support” sessions for all district administrators and appropriate staff designed to provide technical assistance for many topics, including the organization and development of the district LCAP. LCAP-specific sessions are designed around the template and the instructions for each section of the LCAP, including the CSI prompts. District administrators, including FRA, are provided with all training materials SCSOS receives from statewide training, webinars, and other meetings where LCAP content is covered. In addition to content delivered to all districts, those identified for CSI meet individually with SCSOS staff to review requirements and identify improvement science tools to help districts identify and prioritize their efforts.

## ***Monitoring and Evaluating Effectiveness***

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



The CSI Team, including site staff and COE staff, will continue to meet monthly through 2024-25. Plan Do Study Act (PDSA) cycles will monitor expected outcomes and adjust implementation as needed. Attendance is being tracked closely using a data-driven system developed by the team through the DA process (Data Collection- Attendance Data from Aeries and Attendance & Outreach Coordinator records). Academic achievement is being tracked closely using local data, including Fall and Spring STAR Reading and Math assessments and engagement and mastery data from Edgenuity/MyPath, which is all embedded in the PLC system. Agendas and artifacts from PLC meetings are reviewed. PBIS implementation is monitored by completing the Tiered Fidelity Inventory at recommended intervals through the implementation process.

Data collected and monitored include Suspension and Discipline Data from Aeries, SWIS data, and school culture and student family social-emotional well-being through Fall and Spring Panorama Surveys and bi-annual California Healthy Kids Surveys)

Aggenized performance/data reports and discussion will be scheduled with PAC, PLC (certificated staff), classified staff, and county LEAs through Plan for Expelled Youth Advisory Meetings.

## Engaging Educational Partners

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

Charter schools must consult with teachers, principals, administrators, other school personnel, parents, and students at minimum when developing the LCAP.

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

Educational Partner(s)	Process for Engagement
FRA Principal, Certificated, and Classified Staff, Local Bargaining Unit	Staff Meeting for Local Indicator Tools/LCAP Goals & Actions- 3/13/24 Staff Meetings for facilitated Improvement Project work around CSI indicators/LCAP Goals & Actions- 3/6/24, 4/17/24, 5/8/24, 5/22/24, 5/29/24
Parents	Fall and Spring Panorama Survey Back to School Night 10/12/23- Prioritizing Service Activity Open House

Students	Fall and Spring Panorama Survey Back to School Night 10/12/23- Prioritizing Service Activity Student Leadership Class
SELPA	May 16, 2024
Parent Advisory	October 19, 2023 May 21, 2024
Other Partners (Foster Youth Services, Plan for Expelled Youth)	Superintendent's Coordinating Council (LEA and Charter Leaders)- 10/24/23, 1/30/24, 2/27/24  Community School Advisory (Parents, School Staff, Community Partners)- 1/9/24, 1/17/24
ELAC/DELAC	Less than 25 English learner students; therefore, there is no established ELAC/DELAC
Board	Mid-Year Update - February 14, 2024 Public Hearing - June 12, 2024 Board Approval - June 20, 2024

Insert or delete rows as necessary.

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

**Certificated and Classified Staff**

Paraprofessionals (Goal 2, action 2) and support staff, including probation officers and attendance and outreach positions (Goal 3, action 1), are all included in the LCAP based on positive input from staff. School staff also attribute the resources used to ensure a low teacher-student ratio as the key to student success.

Staff identified minimum days and professional learning (Goal 2, Action 1) as important to support their instructional practices and continuous improvement efforts.

School staff encouraged increasing the school day to provide additional instructional time.

PBIS and Restorative Practices continue to be included based on input received from school staff (Goal 4, actions 1 & 4).

**Parents/Community**

Parents and community partners identified academic tutoring as important. However, it is very challenging to get students to participate. Local Control and Accountability Plan Instructions Page 32 of 69



Individual and/or group therapy/counseling has been prioritized. Staff-led groups designed to improve social skills were also identified as a priority. (Goal3, action 3 and Goal 4, Action 3)

Home-to-School Transportation was the top priority identified by both students and parents. (Goal 3, Action 2)

**Students**

Students identified that more teacher-to-student engagement in traditional whole-class instruction and activities is preferred over individual credit recovery work on the computer.

Students identified that more hands-on learning experiences would motivate them to come to school and engage. CTE, specifically the Culinary Classes, was identified as a positive example. (Goal 1 actions 4 & 5, Goal 4 action 6)

The student leadership group requested more funding for guest speakers and/or assemblies. (Goal 4, action 5, 7 & 8)

Students identified incentives earned from the student store (specifically food items) as extremely motivational.

Home-to-School Transportation was the top priority identified by both students and parents. (Goal 3, Action 2)

Students prioritized individual and group therapy/counseling.

## Goals and Actions

### Goal

Goal #	Description	Type of Goal
1	Sutter County Superintendent of Schools/Feather River Academy will ensure that staff and students operate in an environment that is safe, supportive, and conducive to learning. This includes modern facilities, high-quality teachers, adequate standards-aligned instructional materials, and ongoing support	Broad Goal

State Priorities addressed by this goal.

Priorities 1, 2, and 7

An explanation of why the LEA has developed this goal.

Feather River Academy (FRA) serves students expelled, referred by Probation, or referred due to truancy. Student and parent input indicates that the traditional school setting generally disenfranchises the families. Survey data indicates that upon entry into the County Community School, most students need to see relevance or connection between school and their long-term goals. Feather River Academy intends to establish a learning environment (conditions of learning) that is safe, respectful, nurturing, and responsive to individual student needs. These

actions taken as a whole and monitored through the identified metrics will ensure that students referred to FRA will enter an environment that supports them in establishing individualized goals and realize how the school provides support to help them achieve.

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1	<p>Priority 1A - Properly credentialed and appropriately assigned teachers</p> <p>Source: SARC</p>	<p>22/23 SARC</p> <p>Fully Credentialed &amp; properly assigned</p> <p>3.8 or 63.6%</p> <p>Out of Field</p> <p>1.3 or 21.8%</p> <p>Incomplete or N/A</p> <p>0.8 or 14.3%</p>	N/A	N/A	<p>25/26 SARC</p> <p>Fully Credentialed &amp; properly assigned</p> <p>75%</p> <p>Out of Field</p> <p>25%</p> <p>Incomplete or N/A</p> <p>0 or 0%</p>	N/A
2	<p>Priority 1B - Student access to standards-aligned instructional materials</p> <p>Source: Local Indicator Tool for Priority 2</p> <p>Question #2</p>	<p>Spring 2024</p> <p>ELA - 5 Full Implementation and Sustainability</p> <p>ELD - 5 Full Implementation and Sustainability</p> <p>Math - 5 Full Implementation and Sustainability</p> <p>NGSS- 5 Full Implementation and Sustainability</p> <p>HSS - 5 Full Implementation and Sustainability</p>	N/A	N/A	<p>Spring 2027</p> <p>ELA - 5 Full Implementation and Sustainability</p> <p>ELD - 5 Full Implementation and Sustainability</p> <p>Math - 5 Full Implementation and Sustainability</p> <p>NGSS- 5 Full Implementation and Sustainability</p> <p>HSS - 5 Full Implementation and Sustainability</p>	N/A

3	Priority 1C - Facilities in Good Repair  Source: Facilities Inspection Tool (FIT)	2023 FIT  Overall “Exemplary” rating	N/A	N/A	2026-2027 FIT  Overall “Exemplary” rating	N/A
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4	<p>Priority 2A - Implementation of State Academic Standards</p> <p>Source: Local Indicator Tool for Questions #1 and #4</p>	<p>Spring 2024</p> <p><b>Question #1</b></p> <p>ELA - 5 Full Implementation and Sustainability</p> <p>ELD - 3 Initial Implementation</p> <p>Math - 5 Full Implementation and Sustainability</p> <p>NGSS- 5 Full Implementation and Sustainability</p> <p>HSS - 5 Full Implementation and Sustainability</p> <p><b>Question #4</b></p> <p>CTE - 2 Beginning Development</p> <p>Health Education - 3 Initial Implementation</p> <p>PE - 3 Initial Implementation</p> <p>VAPA - 2 Beginning Development</p> <p>World Language - 1 Exploration and Research</p>			<p>Spring 2027</p> <p><b>Question #1</b></p> <p>ELA - 5 Full Implementation and Sustainability</p> <p>ELD- 4 Full Implementation</p> <p>Math - 5 Full Implementation and Sustainability</p> <p>NGSS - 5 Full Implementation and Sustainability</p> <p>HSS - 5 Full Implementation and Sustainability</p> <p><b>Question #4</b></p> <p>CTE- 4 Full Implementation</p> <p>Health Education - 4 Full Implementation</p> <p>PE- 4 Full Implementation</p> <p>VAPA- 4 Full Implementation</p> <p>World Language- 2 Beginning Development</p>	
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5	Priority 2B - EL access to CCSS and ELD Standards Source: STAR	Spring 2024 0% of ELs in the 50th percentile or above			Spring 2027 20% of ELs in the 50th percentile or above	
6	Priority 7A - Access to Broad Course of Study  Source: Metrics identified in the Local Indicator Tool for Priority 7  Enrollment in identified courses	Spring 2024 <b>VAPA</b> 21% (8/39) All Students 21% (8/39) SED Students <b>CTE</b> 38% (15/39) All Students 43% (15/35) SED Students			Spring 2026 <b>VAPA</b> 25% All Students 25%) SED Students <b>CTE</b> 75% All Students 75% 26/35 SED Students	

## Goal Analysis for 2024-2025

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

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

N/A

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

N/A

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

N/A

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

N/A

**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	Staffing	Properly credentialed and appropriately assigned teachers.	\$221,801	N
2	Class Size Reduction	Fund 1 additional certificated staff to decrease class size and allow for intense monitoring of the Individual Learning Plans and just-in-time supports.	\$156,504	Y
3	Curriculum/Standards Implementation	Continue Edgenuity Online Platform Through a blended learning model, enhanced Professional Learning was provided to teachers to implement standards and best practices for supporting various types of learners, grade levels, and content areas within the same classroom. Expand Student-Centered Days from 2 days per week to 3 to increase student engagement. Expand Reading with Relevance Book Study to include all staff.	\$26,551	N
4	VAPA	Contract with Yuba/Sutter Arts and Culture to provide an Introduction to Arts course to all students two days per week for 1 hour	\$7,497	N
5	CTE	Offer additional sections for Culinary and add a section for Career Exploration. Purchase Xello and train staff on usage.	\$43,705	N

## Goal

Goal #	Description	Type of Goal
2	Sutter County Superintendent of Schools/Feather River Academy will use data to guide decisions about allocating resources that maximize positive student outcomes.	Broad Goal

State Priorities addressed by this goal.

Priorities 4 and 8

An explanation of why the LEA has developed this goal.

Students enrolling at FRA participate in a thorough intake process to develop an individual learning plan. The process includes Benchmark Assessments in ELA and Math, a vocational survey, and multiple SEL screeners. Those results show that most students enter all academic subjects below or significantly below grade level. Students are also credit deficient and have not succeeded in the traditional school setting. Outcomes related to students progressing towards English proficiency (4E) and English learner reclassification rates (4F) are not typically reported in the metrics and actions below due to student data privacy based on the current number of students enrolled. However, they are tracked at the local level. Actions and metrics will be updated if the number of students enrolled results in publicly released data. Because Advanced Placement courses are not part of FRA's course offerings, student pass rates (4G) and preparedness measured by the EAP (4H) are not tracked. Because the goal is for students to return to their home school within two semesters, FRA does not track data related to CSU/UC completion (4B), successful completion of CTE courses (4C), and the percentage of pupils that complete both (4D). By developing individual learning plans based on assessment data, FRA intends to improve and maximize student outcomes through increased targeted professional development and supplemental support and services for unduplicated students and students with exceptional needs.

### Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
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1	<p>Priority 4A - Statewide Assessments</p> <p>Source: Dashboard</p>	<p>FRA</p> <p>2023 Dashboard- no performance level</p> <p>ELA &lt;11 students</p> <p>Math &lt;11 students</p> <p>Science- baseline TBD after 2025</p> <p>Special Education</p> <p>2023 Dashboard</p> <p>ELA</p> <p>135.6 points below standard - All Students</p> <p>135.6 points below standard - SED</p> <p>167.3 points below standard - White</p> <p>108.6 points below standard - English learners</p> <p>Math</p> <p>163.7 points below standard - All Students</p> <p>159.5 points below standard - SED</p> <p>195.2 points below standard - White</p> <p>128.1 points below standard - English learners</p>	N/A	N/A	<p>FRA</p> <p>2026 Dashboard- Re-evaluate if there are more than 11 students</p> <p>Special Education</p> <p>2023 Dashboard</p> <p>ELA</p> <p>110 points below standard - All Students</p> <p>110 points below standard - SED</p> <p>120 points below standard - White</p> <p>95 points below standard - English learners</p> <p>Math</p> <p>40 points below standard - All Students</p> <p>140 points below standard - SED</p> <p>160 points below standard - White</p> <p>100 points below standard - English learners</p>	N/A
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2	Priority 4A - Statewide Assessments Source: CAASPP	2023 CAASPP ELA- 0% Met or Exceeded Math- 0% Met or Exceeded Science- baseline TBD after 2025	N/A	N/A	2026 CAASPP ELA- 30% Met or Exceeded Math- 30% Met or Exceeded	N/A
3	Priority 4C - Percentage of English learners making progress toward English proficiency Source: ELPI and Summative ELPAC	2023 Dashboard ELPI - less than 11 students, no data displayed	N/A	N/A	2026 Dashboard Re-evaluate there are more than 11 English learners	N/A
4	Priority 4D - EL Reclassification Rate Source: Reclassification Policy	2023-24 0% or 0/12 Students Reclassified	N/A	N/A	2026-2027 30% of EL Students Reclassified	N/A

5	Priority 8A - Other Pupil outcomes Source: STAR ELA	2024 Spring STAR <b>Below the 25th percentile</b> 86% All Students 89% SED <b>Below 50th percentile</b> 9% All Students 9% SED <b>Between 50th and 74th percentile</b> 5% All Students 2% SED <b>Above the 75th percentile</b> 0% All Students 0% SED	N/A	N/A	2026 Spring STAR <b>Below the 25th percentile</b> 35% All Students 35% SED <b>Below 50th percentile</b> 30% All Students 30% SED <b>Between 50th and 74th percentile</b> 25% All Students 25% SED <b>Above the 75th percentile</b> 10% All Students 10% SED	N/A
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6	Priority 8A - Other Pupil outcomes Source: STAR Math	2024 Spring STAR <b>Below the 25th percentile</b> 87% All Students 87% SED <b>Below the 25th percentile</b> 8% All Students 12% SED <b>Below the 25th percentile</b> 3% All Students 1% SED <b>Below the 25th percentile</b> 0% All Students 0% SED	N/A	N/A	2026 Spring STAR <b>Below the 25th percentile</b> 30% All Students 30% SED <b>Below the 25th percentile</b> 30% All Students 30% SED <b>Below the 25th percentile</b> 30% All Students 30% SED <b>Below the 25th percentile</b> 10% All Students 10% SED	N/A
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7	Priority 8A - CAASPP Participation Rate for COE SPED Source: Dashboard Additional Reports (Participation Rate)	2023 Dashboard ELA All Students (SWD): 81% SED: 81% English Learners: 85%  Math All Students (SWD): 77% SED: 83% English Learners: 83%			2026 Dashboard ELA All Students (SWD): 95% SED: 95% English Learners: 95%  Math All Students (SWD): 95% SED: 95% English Learners: 95%	
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### Goal Analysis for 2023-24

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

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

N/A

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

N/A

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

N/A

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

N/A

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	Collaboration	Weekly collaboration on minimum days for all staff to analyze student needs and data, plan for instruction and intervention using the PLC model  Release time for staff to collaborate and engage in professional learning activities relevant to LEA goals	\$50,008	Y
2	Classified Support	Paraprofessionals to provide daily academic and SEL support to targeted students identified through academic data analysis and referrals from SEL screeners	\$113,336	N
3	EL Supports	The ELA/ELD Teacher will attend the SCSOS <i>High 5 for All</i> series with EL expert Theresa Hancock to provide information and support for staff on best practices for academic language instruction.  Title III Coordinator: Provide professional learning to all staff on Integrated and Designated ELD standards, instruction, and strategies. Provide feedback to staff on teaching practices specific to supporting EL students across content areas.  Explore purchase and implementation of updated Designated ELD curriculum.  Staff will implement the process described in the EL Master Plan to track EL students' progress and reclassify ELs as a standard component of their regularly scheduled ILP reviews.  Lead the Title III Consortium - plan, implement, and participate in activities to support English learners.	\$9,165	Y
4	Special Education	Determine if the low participation rate of COE SPED is tied to a diagnosis. Consider engaging in a Continuous Improvement project with the SCSOS Curriculum, Instruction, and Accountability department to improve participation in all statewide assessments.	\$0	N

# Goal

Goal #	Description	Type of Goal
3	Sutter County Superintendent of Schools/Feather River Academy is dedicated to providing a supportive learning environment for students to establish individualized learning plans and receive the necessary support to achieve identified goals, ensuring they are fully prepared for college and career readiness.	Broad Goal

State Priorities addressed by this goal.

Priorities 3, 5, 6, and 9

An explanation of why the LEA has developed this goal.

The purpose of a county community school is to educate students who are expelled, referred due to behavior or attendance problems, referred by probation, or are not attending any school. To get these students to attend and engage, creating a culture where students learn to view themselves in a positive light and get along with others is crucial. Extensive support services are necessary to reestablish educational development, establish appropriate educational goals, and support students to earn a high school diploma. The actions and services in the goal are designed to remove barriers that have impeded success in the traditional school setting.

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
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1	<p>Priority 3A/3B and 3C - Efforts to seek parent input in decision-making and promote participation in programs for unduplicated pupils and students with exceptional needs</p> <p>Source: Panorama and Parent Square Dashboard</p>	<p>Spring 2024 Survey Participation Rate 32% All parents 35% Unduplicated 30% Exceptional Needs</p> <p>Parent Square 2 Direct Messages 4 Posts 1/58 or 2% of parents Interacted 1 School User</p>	N/A	N/A	<p>Spring 2027 Survey Participation Rate 35% All parents 40% Unduplicated 35% Exceptional Needs</p> <p>Parent Square 200 Direct Messages 24 Posts 50% Parents Interacted 3 School Users</p>	N/A
2	<p>Priority 5A - Attendance</p> <p>Source - P2 Attendance Report</p>	<p>P-2 2024 78.9% - FRA SED student group 84%</p>	N/A	N/A	<p>P-2 2027 85% SED student group 90%</p>	N/A

3	<p>Priority 5B - Chronic Absenteeism</p> <p>Source - Dashboard - Chronic Absenteeism Indicator (7-8 only) and local SIS (All Students and SED for FRA)</p>	<p>2023 Dashboard - <b><u>FRA</u></b></p> <p>Less than 11 students in 7th-8th Grade</p> <p>SIS</p> <p>All Students - 80% SED - 79%</p> <p><b><u>COE operated SpEd</u></b></p> <p>51.73%</p>	N/A	N/A	<p>2026 Dashboard - <b><u>FRA</u></b></p> <p>Less than 11 students in 7th-8th Grade</p> <p>SIS</p> <p>All Students - 50% SED - 50%</p> <p><b><u>COE operated SpEd</u></b></p> <p>30%</p>	N/A
4	<p>Priority 5C - Middle School Dropout Rate</p> <p>Source: AERIES</p>	<p>2023-2024</p> <p>0 Students</p>	N/A	N/A	<p>2026-2027</p> <p>0 Students</p>	N/A
5	<p>Priority 5D - High School Dropout Rate</p> <p>Source: CALPADS 1.12</p>	<p>2023-2024</p> <p>8 students</p>	N/A	N/A	<p>2026-2027</p> <p>4 students</p>	N/A



6	<p><del>Priority 9 – High School Dropout Rate (expelled youth only)</del></p> <p>Source: CALPADS</p> <p>Priority 9 - Percentage of expelled youth eligible to return to school of residence.</p> <p>Source: Local Tracking Sheet</p>	<p><del>2023-2024</del></p> <p><del>3% 1/27 Students</del></p> <p>2024-2025</p> <p>1st Semester</p> <p>Establish Baseline in 2024-25</p> <p>2nd Semester</p> <p>Establish Baseline in 2024-25</p>	N/A	N/A	<p><del>2026-2027</del></p> <p><del>&lt;1%</del></p> <p>Determine Year 3 Outcome based on established baseline in 2024-25</p>	N/A
7	<p>Priority 5E - High School Rate</p> <p>Source: Graduation Rate Indicator (Dashboard) and/or CALPADS 15.1 or 15.2</p>	<p>2023 Dashboard</p> <p>All Students - 21.4% Graduated</p> <p>Increased 21.4%</p> <p>SED- 21.4% Graduated</p> <p>Increased 21.4%</p>	N/A	N/A	<p>2026 Dashboard</p> <p>All Students - 25% Graduated</p> <p>SED - 25% Graduated</p>	N/A
8	<p><del>Priority 9 – Graduation Rate (expelled youth only)</del></p> <p>Source: CALPADS 15.1 or 15.2</p>	<p><del>2023-2024</del></p> <p><del>33% Graduated</del></p>	N/A	N/A	<p><del>2026-2027</del></p> <p><del>40% Graduated</del></p>	N/A
8	<p>Priority 6B - Expulsion Rates</p> <p>Source: CALPADS</p>	Does not apply as students are in a school for expelled youth	Does not apply as students are in a school for expelled youth	Does not apply as students are in a school for expelled youth	Does not apply as students are in a school for expelled youth	Does not apply as students are in a school for expelled youth

9	Priority 6C - Other local measures, including a survey of pupils, parents, and teachers on the sense of school safety and connectedness Source: Panorama	Spring 2024 Survey <b>Sense of School Safety</b> Students - 64% Parents- 64% Staff - 68%  <b>Sense of School Connectedness and Belonging</b> Students - 26% Parents- 55% Staff - 64%	N/A	N/A	Spring 2027 Survey <b>Sense of School Safety</b> Students - 68% Parents- 70% Staff - 70%  <b>Sense of School Connectedness</b> Students - 35% Parents- 60% Staff - 70%	N/A
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## Goal Analysis for 2023-24

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

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

N/A

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

N/A

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

N/A

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

N/A

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	Attendance and Outreach	Attendance and Outreach Coordinator tracks and monitors attendance, conducts home visits, and provides individualized transportation. Funds are allocated to support homeless students and their families to overcome school attendance and success barriers.	\$100,952	Y
2	Transportation	Address transportation barriers by providing personalized transportation by school staff and/or providing bus passes Extend hours of a less-than-full-time Paraeducator to report early to use the school van to provide door-to-door transportation for identified students	\$21,502	Y
3	Counseling Services	Increased individual and group counseling services provided to students to support academic, career, and social-emotional needs, including substance abuse issues. Unduplicated students are targeted and given priority to services.	\$70,549	Y
4	Parent Liaison	Maintain Parent Liaison/Receptionist to increase communication and inclusion of parents SED and EL parent. Increase usage of Parent Square for two-way communication. Coordinate translation services to ensure all parents have access to and receive information.	\$36,903	Y
5	Campus Supervision	Continued implementation of Centegix Crisis Alert platform, an incident response solution that protects students and staff members by empowering teachers and staff to call for help should a situation on campus require police or medical attention. Centigix allows for an immediate and coordinated response to any dangerous situation. The system provides data to track usage patterns for planning and resource allocation.	\$0	Y
6	Coordination of Services for Expelled Youth	Meet twice a year at the end of each semester to review the implementation of the Expelled Youth Plan and student progress toward readiness to return to the district of residence.	\$0	N

7	COE Operated Special Education	School staff will address unverified absences on the day of absence. Parent contact will be made and documented in Aeries. Staff will stress the importance of regular attendance and the connection to academic success. Absences over three days will be addressed via parent-teacher conferences and/or IEP if a medical or behavioral component impacts student attendance.	\$0	N
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## Goal

Goal #	Description	Type of Goal
4	By Spring 2027, the rate of All students and socioeconomically disadvantaged student suspensions will decrease by 15.5%, and students' sense of being in a supportive environment that fosters individualized goal setting and prepares students for post-high school success will increase, as measured by suspension rates and school climate survey results.	Equity Multiplier

State Priorities addressed by this goal.

Priority 3 and 6

An explanation of why the LEA has developed this goal.

Based on Feather River Acedmy's prior year non-stability rate being greater than 25% and prior year socioeconomically disadvantaged pupil rates greater than 70%, funds are allocated to support improvement in those areas on the Dashboard where student performance is at the lowest level. According to the 2023 Dashboard, 37.5% of all students and Socioeconomically Disadvantaged students were suspended for at least 1 day. Feather River Academy believes focusing on restorative practices and continued PBIS implementation will reduce the high suspension rates.

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
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1	Priority 6A - Suspension Rate Source: Suspension Rate Indicator (Dashboard)Local SIS (Aeries)	2023 Dashboard All Students Red - 37.5% suspended at least 1 day SED Red - 37.5% suspended at least 1 day 20% - SIS (May 2024)	N/A	N/A	2026 Dashboard All Students 20% suspended at least 1 day SED 20% suspended at least 1 day 15% - SIS (May 2026)	N/A
2	Priority 6A Repeated Suspension  Source - Aeries	2023-2024 (5/1/24) 7 students with >1 suspension. 33 total suspensions	N/A	N/A	2026-2027 3 students with >1 suspension. 10 total suspensions	N/A
3	Priority 6A Reduced suspensions and referrals for verbal aggression and proficiency toward staff  Source - SWIS (PBIS)	2023-2024 (5/1/24) 9 suspensions	N/A	N/A	2026-2027 5 suspensions	N/A
4	Priority 3 - Survey of Sense of Belonging  Source: Panorama	2023-2024 26% of students	N/A	N/A	2026-2027 30% of students	N/A

## Goal Analysis for 2023-24

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

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

N/A

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

N/A

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

N/A

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

N/A

**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	Restorative Practice	The school site's probation officer will participate in training through the International Institute for Restorative Practices. Probation, Site Admin, and Counseling staff will lead ongoing training for all site staff. Build on 23/24 training and book study (The Restorative Practices Handbook) for regular fidelity in implementing Circles.	\$101,867	N
2	Improvement Science	The SCSOS Continuous Improvement Coordinator will support the team in regularly engaging in PDSA Cycles and utilizing other Improvement Science tools to decrease suspensions and address disciplinary issues.	\$12,310	N
3	Additional Day for Counselor and Specialist	Additional time from the Counselor and Specialist will be used to create and monitor re-entry plans for suspended students. Restorative Practices will be utilized to reduce suspensions and reduce the number of repeated suspensions.	\$48,809	N

4	PBIS Implementation	Continue focus on PBIS through work with SCSOS SEL Coordinator, who will train and support staff for Tier 2: Check-in, Check-out. Provide incentives for students to reinforce positive behavior and attendance.  Align PBIS strategies and restorative practices.	\$35,681	N
5	Leadership	A Leadership Class will be held one hour per week for students to increase their sense of belonging and encourage an increased sense of ownership within the school community and their personal lives. The course will provide an opportunity for self-advocacy, teamwork, and student voice.	\$11,002	N
6	Art Therapy	1 hour per week of art therapy for school connectedness. Activities will support students in expressing and monitoring emotions and thoughts to regulate their emotions.	\$2,435	N
7	Community Building	A one-day field trip to Shady Creek early in the school year. Shady Creek will provide team-building activities, including a low-ropes course, a guided river walk, and more.	\$2,800	N
8	Assemblies/Guest Speakers	Provide assemblies and guest speakers to support student engagement and positive school culture, which will reduce suspensions and increase attendance.	\$38,160	N

## Goal

Goal #	Description	Type of Goal
5	Improve educational outcomes for all foster youth through establishing cross-system practices, coordination of services, increased identification, and case management services targeted towards closing the achievement gap.	Broad Goal

State Priorities addressed by this goal.

Priority 10

An explanation of why the LEA has developed this goal.

SCSOS continually advocates for increased services to support the unique needs of foster youth as a priority population in Sutter County. The actions and metrics in Goal #5 are aligned with the needs assessment coordinated by the SCSOS Foster Youth Services Coordinating Program (FYSCP) and guided by the input from stakeholders from the Executive Advisory Council (EAC) to meet the unique needs identified

to support the educational success of foster youth in Sutter County. Foster Focus will allow for the standardized identification and tracking of foster youth. Increasing the identification and tracking of foster youth allows FYSCP staff to make informed decisions to advocate and support the educational success of foster youth. Additionally, the Foster Focus Database increases interagency communication and collaboration between educational partners and CWS/ Probation staff and will streamline services and support for foster youth.

Foster Youth continues to have low student achievement and performance in Sutter County.

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1	# of professional development opportunities provided to LEAs and Community partners  Source: Agendas/sign-in sheets/Program Monitoring Meeting Minutes	2023-24 5 per year	N/A	N/A	2026-2027  10 per year	N/A
2	# of Foster Youth Executive Advisory Council Meetings  # of different types of EAC Members  # of Child Family Team (CFT) meetings attended by FYSCP staff  Source: Foster Focus	2023-24 4 Meetings  19 EAC Members  24 CFT Meetings 14% of foster youth students served	N/A	N/A	2026-2027 4 Meetings  25 EAC Members  24 CFT Meetings 20% of foster youth students served	N/A



3	FY Graduation Rate FY Chronic Absenteeism rate FY Suspension rate FY College going rate FY Stability Rate Source: Countywide Data sharing agreement / Foster Focus / Foster Youth Technical Assistance Program Data Workbook	50% - 2023 Graduation Rate 29.9% - 2022-23 Chronic Absenteeism Rate 9.5%- 2023-24 Suspension Rate TBD- 2023-24 College Going Rate 56.1% - 2023-24 Stability Rate	N/A	N/A	2026-2027 65% 2026 Graduation Rate 22% - 2025-2026 Chronic Absenteeism Rate 6.5%- 2026-2027 Suspension Rate 50%- 2026-2027 College Going Rate 65% - 2026-2027 Stability Rate	N/A
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### Goal Analysis for 2023-24

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

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

N/A

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

N/A

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

N/A

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

N/A

**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	Coordination of Services	Host quarterly Executive Advisory Council (EAC) meetings Host monthly AB 2083 Interagency Leadership Team Meetings Attend Monthly SuperFAST meetings for interagency placements	\$7,268	N
2	Professional Development	Professional development to LEAs and community partners Develop a system for all new CWS staff to be on-boarded with FY Educational Rights Training and Foster Focus	\$0	N
3	Educational Case Management	SSO Support specialists will attend CFT meetings to provide educational advocacy placement guidance, serve as the liaison to the schools, and assist in removing other identified educational barriers	\$0	N
4	Monitoring Student Outcomes	Establish Title IV-E MOU with all CWS to access reimbursement to support braided funding and sustainability of direct services for foster youth. Establish district links with Foster Focus for the two large districts.	\$0	N

Insert or delete rows, as necessary.

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students for 2024-25

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$176,871	\$0

## Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
2.43%	.26%	\$0	2.69%

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 #(s)	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
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<p>1.2, 2.1, and 2.3</p>	<p><b>2024 Spring ELA STAR - All Students and SED Students (Results were the same)</b></p> <p>Below the 25th percentile - 86% Between the 25th and 49th percentile - 9% Between the 50th and 74th percentile - 5% 75th and above percentile - 0%</p> <p><b>2024 Spring Math STAR - All Students and SED Students(Results were the same)</b></p> <p>Below the 25th percentile - 87% Between 25th and 49th percentile - 8% Between 50th and 74th percentile - 3% 75th and above percentile - 2%</p> <p><b>2023 CAASPP - All Students and SED (Results were the same)</b></p> <p>ELA- 0% Met or Exceeded Math- 0% Met or Exceeded</p> <p>**There are less than 11 EL and 0 Foster Youth therefore, data is not displayed/disaggregated</p>	<p>A performance gap cannot be determined due to student group size. Although there is no identified performance gap between All Students and any unduplicated student groups, a significant number of students are scoring far below grade level. To address this need, we will implement actions in Goal 1 to include action 2- class size reduction, which provides additional certificated staff to decrease class sizes to allow for more intense and individualized monitoring of students, and Goal 2 include action 1- collaboration and action 3- increased EL professional learning for staff. Training and dedicated time for collaboration allow for instructional planning and intervention needs to address the significant challenges of our specific population of students. Although ELs are not a significant student group, it is a group in which the numbers are increasing. The continued contract support provided by Theresa Hancock will support the academic language development of all students and provide instruction related to increasing academic vocabulary. In addition, Educational Partner feedback provided by certificated and classified staff and parents and students showed a desire to prioritize and continue the low student-to-teacher ratio.</p>	<p>CAASPP/Dashboard and STAR - ELA and Math</p>
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		<p>These actions are provided on an LEA-wide basis, and we expect all students not meeting/exceeding standards or performing below the 25th percentile academically to benefit. However, because the actions were designed to address our SED students' need for more personalized instruction and additional curriculum support and our EL students' need for hands-on curriculum, we expect that the academic performance of our SED and EL students on the STAR assessment and eventually on the CAASPP will increase significantly more than the average scores of all other students. Additionally, we anticipate the feedback from our educational partners regarding these services will be positive and will help continue to inform our academic support.</p>	
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<p>3.1, 3.2, 3.3, 3.4, 3.5, and 3.6</p>	<p><b>Attendance</b> All Students and SED - 78.9%</p> <p><b>Chronic Absenteeism Rate (2026 Dashboard)</b> Dashboard -Less than 11 students at 7th-8th Grade</p> <p>22/23 Dataquest (Grades 7-12) All Students - 80% and SED - 79%</p> <p>**Although there is not a significant gap between the two groups in either Attendance or Chronic Absenteeism, there is a significant gap in the statewide attendance targets (attendance minimally 90%) and higher than average chronic absenteeism rates</p> <p>**There are less than 11 EL and 0 Foster Youth; therefore, data is not displayed/disaggregated</p> <p><b>Suspension Rates</b></p> <p>All Students - 37.5% SED - 34% Hispanic - 32.5%</p> <p>**Despite no significant gap, the high suspension rate concerns staff and educational partners. Additionally, our students conveyed that counseling services and extra-curricular activities helped them better prepare to engage in instruction and avoid acting out. Our parents reported that they appreciated the personalized connections between school and home and that transportation services were heavily relied upon.</p> <p>**There are less than 11 EL and 0 Foster Youth; therefore, data is not displayed/disaggregated</p>	<p>To address the needs and conditions of our SED and EL students, we will implement actions in Goal 3 to include action 1- staff to track, monitor, and intervene on student attendance issues; action 2- address transportation barriers by providing personalized transportation, action 3- increased counseling services to address social-emotional well-being so they feel safe and comfortable coming to school, action 4- continued PBIS implementation to ensure school climate is welcoming and conducive to student learning and uses restorative discipline practices rather than exempting them from school, action 5- a parent liaison to increase communication efforts among families, and action 6 - Campus Supervision to increase security through an on-campus monitoring system.</p> <p>These actions are being provided on an LEA-wide basis, and we expect all students' attendance rates to increase and suspension rates to decrease. However, because the actions were designed to address our SED students' need for transportation support, increased counseling services and extra-curricular activities, and consistent parent communication, we anticipate our SED students' attendance and suspension rates will be more positively affected. Additionally, we anticipate the feedback from our educational partners regarding these services will be positive and will help continue to inform our engagement and behavioral supports.</p>	<p>Attendance Rates Chronic Absenteeism Rates Suspension Rates</p>
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Insert or delete rows as necessary.

**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
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

Insert or delete rows as necessary.

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.

The Sutter County Superintendent of Schools must increase and improve services for unduplicated pupils by 2.43%. To meet this proportionality percentage, the actions identified in the prompt above will be completed.

**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 with a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

Sutter County Superintendent of Schools does not receive the Concentration Grant Add-on.

<b>Staff-to-student ratios by type of school and concentration of unduplicated students</b>	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	N/A
Staff-to-student ratio of certificated staff providing direct services to students	N/A	N/A

California Department of Education  
November 2023



2024-25 Total Planned Expenditures Table

LCAP Year (Input)	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 %)
2024-25	\$ 8,113,910	\$ 196,871	2.426%	0.260%	2.686%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$ 514,127	\$ 382,315	\$ -	\$ 222,742	\$ 1,119,184.00	\$ 991,813	\$ 127,371

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	Staffing	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ 221,801	\$ -	\$ 221,801	\$ -	\$ -	\$ -	\$ 221,801	0.000%
1	2	Class Size Reduction	All	Yes	LEA-wide	All	All Schools	Ongoing	\$ 156,504	\$ -	\$ 47,856	\$ -	\$ -	\$ 108,648	\$ 156,504	0.000%
1	3	Curriculum Standards/Implementation	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ -	\$ 26,551	\$ 4,285	\$ 22,266	\$ -	\$ -	\$ 26,551	0.000%
1	4	VAPA	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ -	\$ 7,497	\$ -	\$ 7,497	\$ -	\$ -	\$ 7,497	0.000%
1	5	CTE	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ 35,873	\$ 7,832	\$ -	\$ 43,705	\$ -	\$ -	\$ 43,705	0.000%
2	1	Collaboration	All	Yes	LEA-wide	All	All Schools	Ongoing	\$ 50,008	\$ -	\$ 42,135	\$ 7,873	\$ -	\$ -	\$ 50,008	0.000%
2	2	Classified Support	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ 113,336	\$ -	\$ -	\$ 113,336	\$ -	\$ -	\$ 113,336	0.000%
2	3	EL Supports	All	Yes	LEA-wide	All	All Schools	Ongoing	\$ -	\$ 9,165	\$ -	\$ -	\$ -	\$ 9,165	\$ 9,165	0.000%
2	4	Special Education	All	No	LEA-wide	All	All Schools	Ongoing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
3	1	Attendance and Outreach	All	Yes	LEA-wide	All	All Schools	Ongoing	\$ 99,593	\$ 1,359	\$ 99,593	\$ -	\$ -	\$ 1,359	\$ 100,952	0.000%
3	2	Transportation	All	Yes	LEA-wide	All	All Schools	Ongoing	\$ 7,843	\$ 13,659	\$ 11,956	\$ 7,843	\$ -	\$ 1,703	\$ 21,502	0.000%
3	3	Counseling Services	All	Yes	LEA-wide	All	All Schools	Ongoing	\$ 70,549	\$ -	\$ 42,330	\$ 28,219	\$ -	\$ -	\$ 70,549	0.000%
3	4	Parent Liaison	All	Yes	LEA-wide	All	All Schools	Ongoing	\$ 36,903	\$ -	\$ 36,903	\$ -	\$ -	\$ -	\$ 36,903	0.000%
3	5	Campus Supervision	All	Yes	LEA-wide	All	All Schools	Ongoing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
3	6	Coordination of Services for Expelled Youth	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
3	7	COE Operated Special Education	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
4	1	Restorative Practice	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ 101,867	\$ -	\$ -	\$ -	\$ -	\$ 101,867	\$ 101,867	0.000%
4	2	Improvement Science	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ 12,310	\$ -	\$ -	\$ 12,310	\$ -	\$ -	\$ 12,310	0.000%
4	3	Additional Day for Counselor and Specialist	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ 48,809	\$ -	\$ -	\$ 48,809	\$ -	\$ -	\$ 48,809	0.000%
4	4	PBIS Implementation	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ 18,147	\$ 17,534	\$ -	\$ 35,681	\$ -	\$ -	\$ 35,681	0.000%
4	5	Leadership	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ 11,002	\$ -	\$ -	\$ 11,002	\$ -	\$ -	\$ 11,002	0.000%
4	6	Art Therapy	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ -	\$ 2,435	\$ -	\$ 2,435	\$ -	\$ -	\$ 2,435	0.000%
4	7	Community Building	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ -	\$ 3,179	\$ -	\$ 3,179	\$ -	\$ -	\$ 3,179	0.000%
4	8	Assemblies/Guest Speakers	All	No	LEA-wide	All	All Schools	Ongoing	\$ -	\$ 38,160	\$ -	\$ 38,160	\$ -	\$ -	\$ 38,160	0.000%
5	1	Coordination of Services	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ 7,268	\$ -	\$ 7,268	\$ -	\$ -	\$ -	\$ 7,268	0.000%
5	2	Professional Development	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
5	3	Educational Case Management	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
5	4	Monitoring Student Outcomes	All	No	LEA-wide	N/A	All Schools	Ongoing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
									\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%

**2024-25 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
\$ 8,113,910	\$ 196,871	2.426%	0.260%	2.686%	\$ 280,773	0.000%	3.460%	<b>Total:</b>	\$ 280,773
								<b>LEA-wide Total:</b>	\$ 280,773
								<b>Limited Total:</b>	\$ -
								<b>Schoolwide Total:</b>	\$ -

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	2	Class Size Reduction	Yes	LEA-wide	All	All Schools	\$ 47,856	0.000%
2	1	Collaboration	Yes	LEA-wide	All	All Schools	\$ 42,135	0.000%
2	3	EL Supports	Yes	LEA-wide	All	All Schools	\$ -	0.000%
3	1	Attendance and Outreach	Yes	LEA-wide	All	All Schools	\$ 99,593	0.000%
3	2	Transportation	Yes	LEA-wide	All	All Schools	\$ 11,956	0.000%
3	3	Counseling Services	Yes	LEA-wide	All	All Schools	\$ 42,330	0.000%
3	4	Parent Liaison	Yes	LEA-wide	All	All Schools	\$ 36,903	0.000%
3	5	Campus Supervision	Yes	LEA-wide	All	All Schools	\$ -	0.000%
							\$ -	0.000%
							\$ -	0.000%

## 2023-24 Annual Update Table

Totals:	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Actual Expenditures (Total Funds)
Totals:	\$ 963,434.00	\$ 964,363.00

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	Staffing	No	\$ 216,983	\$ 217,805
1	2	Class Size Reduction	Yes	\$ 155,732	\$ 157,145
1	3	Curriculum Standards/Implementation	No	\$ 36,125	\$ 34,036
1	4	Ensuring Broad Course Access	No	\$ -	\$ -
1	5	Co-Teach Model	No	\$ -	\$ -
1	6	ROP/CTE	No	\$ -	\$ -
2	1	Collaboration	Yes	\$ 69,526	\$ 61,767
2	2	Classified Support	No	\$ 151,105	\$ 117,818
2	3	EL Professional Learning	Yes	\$ 8,382	\$ 9,165
3	1	Attendance and Outreach	Yes	\$ 106,387	\$ 99,325
3	2	Transportation	Yes	\$ 21,862	\$ 23,303
3	3	Counseling Services	Yes	\$ 42,026	\$ 62,619
3	4	PBIS Implementation	Yes	\$ 11,063	\$ 11,063
3	5	Parent Liason	Yes	\$ 43,377	\$ 37,214
3	6	Campus Supervisor	Yes	\$ 9,849	\$ 30,770
3	7	Coordination of Services for Expelled Youth	No	\$ -	\$ -
3	8	Restorative Practice Implementation	Yes	\$ 84,489	\$ 95,334
4	1	Coordination of Services	No	\$ 6,528	\$ 6,999
4	2	Professional Development	No	\$ -	\$ -
4	3	Educational Case Management	No	\$ -	\$ -
4	4	Monitoring Student Outcomes	No	\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -

**2023-24 Contributing Actions Annual Update Table**

6. Estimated Actual LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Actual Percentage of Improved Services (%)	Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
\$ 285,680	\$ 316,865	\$ 264,237	\$ 52,628	0.00%	0.00%	0.00% - No Difference

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed 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	2	Class Size Reduction	Yes	\$ 70,005	\$ 33,030.00	0.00%	0.00%
2	1	Collaboration	Yes	\$ 48,521	\$ 42,118.00	0.00%	0.00%
2	3	EL Professional Learning	Yes	\$ -	\$ -	0.00%	0.00%
3	1	Attendance and Outreach	Yes	\$ 105,187	\$ 97,243.00	0.00%	0.00%
3	2	Transportation	Yes	\$ 12,408	\$ 13,874.00	0.00%	0.00%
3	3	Counseling Services	Yes	\$ 26,304	\$ 29,695.00	0.00%	0.00%
3	4	PBIS Implementation	Yes	\$ 11,063	\$ 11,063.00	0.00%	0.00%
3	5	Parent Liason	Yes	\$ 43,377	\$ 37,214.00	0.00%	0.00%
3	6	Campus Supervisor	Yes	\$ -	\$ -	0.00%	0.00%
3	8	Restorative Practice Implementation	Yes	\$ -	\$ -	0.00%	0.00%
				\$ -	\$ -	0.00%	0.00%
				\$ -	\$ -	0.00%	0.00%

## 2023-24 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)
\$ 8,308,147	\$ 285,680	0.00%	3.44%	\$ 264,237	0.00%	3.18%	\$ 21,443.00	0.26%

# 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](mailto: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.

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.

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.
- 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.

### ***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

**School districts and COEs:** *EC* sections [52060\(g\) \(California Legislative Information\)](#) and [52066\(g\) \(California Legislative Information\)](#) 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\(d\) \(California Legislative Information\)](#) 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 \(California Legislative Information\)](#);
  - **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 \(California Legislative Information\)](#); and
- For charter schools, see [Education Code Section 47606.5 \(California Legislative Information\)](#).
- **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\(b\)\(1\) \(California Legislative Information\)](#) 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.

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 <b>2024–25</b> or when adding a new metric.	Enter information in this box when completing the LCAP for <b>2024–25</b> or when adding a new metric.	Enter information in this box when completing the LCAP for <b>2025–26</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2026–27</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25</b> or when adding a new metric.	Enter information in this box when completing the LCAP for <b>2025–26</b> and <b>2026–27</b> . 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

- 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.
- 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.
- 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.

## 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 of 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).

BOARD AGENDA ITEM: 2021-22 Revised Audit Report

BOARD MEETING DATE: June 20, 2024

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Crowe LLP

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

Revised audit report to include 90/10 revenue percentage test to ensure compliance with Federal Student Aid regulations that restrict Federal Title IV revenue from exceeding 90% of receipts for tuition.

Audit of the financial statements of Sutter County Superintendent of Schools as of June 30, 2022 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sutter County Superintendent of Schools and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS**

**FINANCIAL STATEMENTS**

June 30, 2022

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

FINANCIAL STATEMENTS  
June 30, 2022

CONTENTS

INDEPENDENT AUDITOR'S REPORT .....	1
MANAGEMENT'S DISCUSSION AND ANALYSIS .....	4
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
STATEMENT OF NET POSITION .....	9
STATEMENT OF ACTIVITIES .....	10
FUND FINANCIAL STATEMENTS:	
BALANCE SHEET - GOVERNMENTAL FUNDS .....	11
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION .....	12
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS .....	13
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS - TO THE STATEMENT OF ACTIVITIES .....	14
STATEMENT OF NET POSITION - PROPRIETARY FUNDS .....	15
STATEMENT OF CHANGE IN NET POSITION - PROPRIETARY FUNDS .....	16
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS .....	17
STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS .....	18
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS .....	19
NOTES TO FINANCIAL STATEMENTS .....	20
REQUIRED SUPPLEMENTARY INFORMATION:	
COUNTY SCHOOL SERVICE FUND BUDGETARY COMPARISON SCHEDULE .....	48
ADULT EDUCATION FUND BUDGETARY COMPARISON SCHEDULE .....	49
SCHEDULE OF CHANGES IN THE COUNTY OFFICE'S TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY .....	50
SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY .....	51

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

FINANCIAL STATEMENTS  
June 30, 2022

CONTENTS

REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED):

SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS .....	53
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION .....	55

SUPPLEMENTARY INFORMATION:

COMBINING BALANCE SHEET - ALL NON-MAJOR FUNDS .....	56
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - ALL NON-MAJOR FUNDS. ....	57
ORGANIZATION .....	58
SCHEDULE OF AVERAGE DAILY ATTENDANCE.....	59
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS.....	60
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS.....	62
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS - UNAUDITED.....	63
SCHEDULE OF CHARTER SCHOOLS.....	64
NOTES TO SUPPLEMENTARY INFORMATION.....	65
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS .....	66
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i> .....	70
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY UNIFORM GUIDANCE.....	72
FINDINGS AND RECOMMENDATIONS:	
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS.....	75
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS.....	79

## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Sutter County Superintendent of Schools  
Yuba City, California

**Report on the Audit of the Financial Statements*****Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Sutter County Superintendent of Schools' basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Sutter County Superintendent of Schools, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Sutter County Superintendent of Schools' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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(Continued)



## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Sutter County Superintendent of Schools' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 to 8 and the County School Service Fund Budgetary Comparison Schedule, the Adult Education Budgetary Comparison Schedule, the Schedule of Changes in the County Office's Total Other Postemployment Benefits (OPEB) Liability, the Schedule of the County Office's Proportionate Share of the Net Pension Liability, and the Schedule of the County Office's Contributions on pages 50 to 53 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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(Continued)

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sutter County Superintendent of Schools' basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and, except for that portion marked "unaudited", was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2022 on our consideration of Sutter County Superintendent of Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sutter County Superintendent of Schools' internal control over financial reporting and compliance.

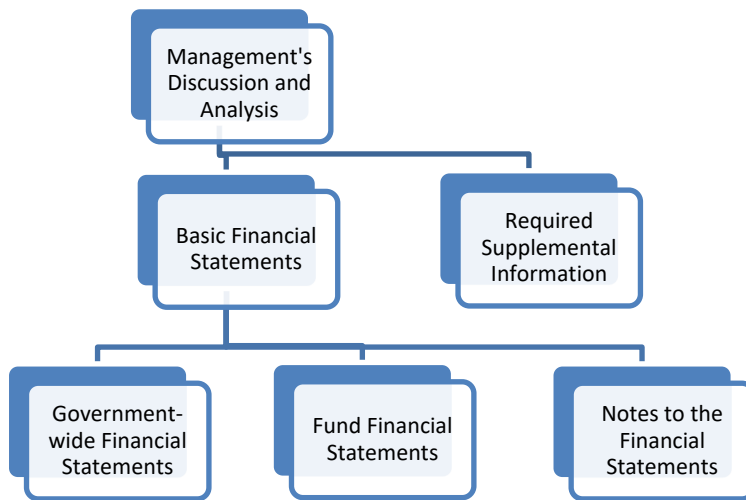
  
Crowe LLP

Sacramento, California  
December 14, 2022, except as to Note 12,  
which is as of April 22, 2024

This section of Sutter County Superintendent of Schools (County Office) annual financial report represents our discussion and analysis of the County Office’s financial performance during the fiscal year ending on June 30, 2022. We encourage readers to consider the information presented in conjunction with information which is furnished in the financial statements that follow this section.

**Overview of the Financial Statements**

This report consists of the following three sections: management’s discussion and analysis (this section), the basic financial statements, and the required supplementary information. The basic financial statements include two kinds of statements that present different views of the County Office: government-wide financial statements and fund financial statements. The financial statements may also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.



**Government-wide Financial Statements**

Government-wide financial statements report information about Sutter County Superintendent of Schools as a whole using accounting methods similar to those used by private-sector businesses. This means the statements take into account all revenues and expenses related to the fiscal year, regardless of when the cash involved is received or paid. The government-wide statements do not include programs and activities that are fiduciary in nature because their resources may not be used to support the operations of the Sutter County Superintendent of Schools.

The two government-wide statements report the County Office’s net position and how it has changed. Net position, or the difference between the County Office’s assets and liabilities, is one way to measure the County Office’s financial position. Increases or decreases in the County Office’s net position are indicators of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements are reported in two categories:

- Governmental Activities include the basic instructional services, support services, debt service payments, and capital equipment purchases. Local Control Funding Formula funds, state grants, federal grants, and interest earnings finance the majority of these activities.
- Business-type Activities reflect the operations of the Shady Creek Outdoor Education Program facility during non-student times, such as weekends, when the facility is available to outside groups for a fee. The revenues generated from these activities are transferred to the general program in an effort to reduce student cost. Operational costs of the Career Training Center are also included in business-type activities.

## **Fund Financial Statements**

The fund financial statements provide more detailed information regarding three major categories of funds: governmental funds, proprietary funds, and fiduciary funds. Funds are the accounting devices the County Office uses to keep track of specific sources of funding and expenditures/expenses for particular activities or objectives. The Sutter County Superintendent of Schools, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal and contractual requirements.

1. **Governmental funds** are used to account for most of the County Office's basic services. The governmental funds provide a detailed short-term view that help determine whether there are more or fewer financial resources that can be spent in the near future to finance County Office operations. The primary differences between the government-wide and fund statements relate to capital assets, and long-term liabilities, which are reported in the government-wide financial statements, but not in the fund-based statements. Capital assets are items such as land and buildings, and long-term liabilities are items such as bonded debt, net pension liability, amounts owed for compensated absences, and capital lease obligations.
2. **Proprietary funds** are used to show activities that operate more like entities found in the private sector. The County Office operates three proprietary funds: two enterprise funds, one for the Shady Creek Outdoor Education Program facility and one for the Sutter County Career Training Center and a self-insurance fund for post-employment health care benefits for eligible retired employees.
3. **Fiduciary funds** are used to account for resources held for the benefit of external parties. Fiduciary funds are not reported in the government-wide financial statements because the resources of these funds are not available to support the operations of the Sutter County Superintendent of School's programs.

## **Financial Analysis of the County Office**

### **Net Position**

On June 30, 2022, total net position from governmental activities is \$16.9 million, an increase of \$4.6 million compared to the prior year. Although there are several changes that offset each other, this 37.3% increase is primarily due to an increase in fund balance for future facility needs and within restricted programs.

Investment in capital assets, net of related debt, represents \$16.6 million of the Sutter County Superintendent of School’s total net position. This includes investment in items such as land, buildings, and capital equipment. Another \$17.2 million of the Sutter County Superintendent of Schools’ net position represents resources that are subject to external restrictions on how they may be used. Any final positive remaining net position represents unrestricted assets, which may be used to meet ongoing obligations, though certain laws and internally imposed designations on resources may further limit the purpose for which those assets may be used.

The Statement of Net Position reports all financial and capital resources. The statement presents the assets and liabilities in order of relative liquidity. The liabilities with average maturities greater than one year are reported in two components – the amount due within one year and the amount due in more than one year. The long-term liabilities of the County Office, consisting of net pension liability, other post-employment benefits and compensated absences payable have been reported in this manner on the Statement of Net Position.

As shown on the Statement of Net Position, the County Office’s total activities at the end of the fiscal year reflected assets of \$49.7 million and liabilities of \$26.7 million. The largest assets are \$26.5 million in cash, \$13.9 million in depreciable capital assets, \$6.1 million in receivables, and \$2.7 million in non-depreciable assets. The largest liabilities are long-term liabilities of \$23.6 million of which \$18 million represent the net pension liability.

### Fund Level Highlights

As of June 30, 2022, the Sutter County Superintendent of Schools’ governmental funds reported a combined ending fund balance of \$25.3 million, an increase of \$1.7 million compared to the prior fiscal year.

### Fund Financial Analysis

The Balance Sheet of the governmental funds reported \$28.7 million in assets, \$3.4 million in liabilities, and \$25.3 million in fund balances as of June 30, 2022. Total assets primarily consist of cash balances of \$21.8 million and accounts receivable of \$6.1 million, while total liabilities primarily consist of \$2.3 million in accounts payable and \$626 thousand in unearned revenue.

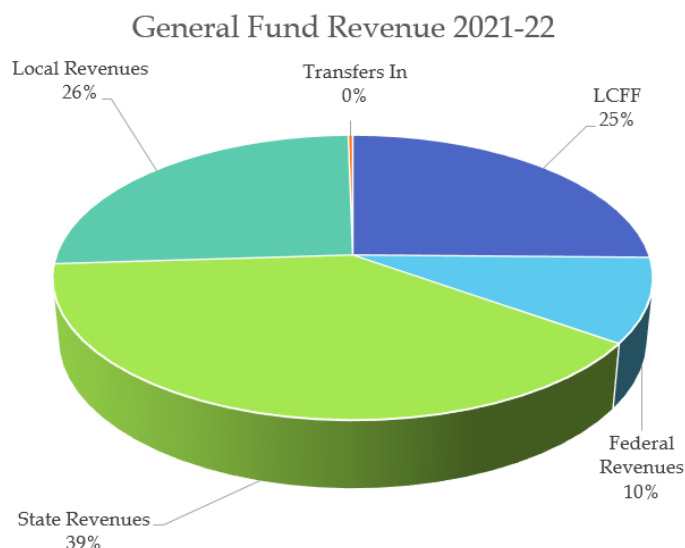
Governmental Funds					
Condensed Balance Sheet as of June 30, 2022					
	County School Service Fund	Adult Education Fund	Special Reserve for Capital Outlay Projects Fund	All Non-Major Funds	Governmental Funds Total
<b>Assets</b>					
Cash	\$ 15,194,112	\$ 383,962	\$ 6,176,323	\$ 29,106	\$ 21,783,503
Receivables	5,905,850	158,242	10,676	45,030	6,119,798
Prepaid Expenses	612,827	-	-	-	612,827
Due from Other Funds	228,736	-	-	100	228,836
<b>Total Assets</b>	<b>\$ 21,939,525</b>	<b>\$ 542,204</b>	<b>\$ 6,186,999</b>	<b>\$ 74,236</b>	<b>\$ 28,742,964</b>
<b>Liabilities</b>					
Accounts Payable	\$ 1,762,103	\$ 461,408	\$ -	\$ 74,901	\$ 2,298,412
Due to Other Funds	521,079	-	-	1,599	522,678
Unearned Revenue	625,707	-	-	-	625,707
<b>Total Liabilities</b>	<b>\$ 2,908,889</b>	<b>\$ 461,408</b>	<b>\$ -</b>	<b>\$ 76,500</b>	<b>\$ 3,446,797</b>
<b>Fund Balances</b>	<b>\$ 19,030,636</b>	<b>\$ 80,796</b>	<b>\$ 6,186,999</b>	<b>\$ (2,264)</b>	<b>\$ 25,296,167</b>

Within the total \$25.3 million in fund balance, \$12.5 million is reserved for specific programs by federal or state law, external constraints, or by contractual obligations, as well as internally imposed restrictions. A total of \$1.9 million is designated for economic uncertainties, \$10.2 million is assigned for specific purposes, and the remaining \$623 thousand represents amounts that are generally unrestricted reserves, which have been designated as “non-spendable” to cover amounts for prepaid expenditures and revolving cash.

The Statement of Revenues, Expenditures, and Change in Fund Balances of the governmental funds shows \$42.1 million in revenues and \$39.1 million in expenditures. The largest source of revenue is Other State Sources representing \$18.6 million (44.1%), followed by LCFF of \$9.8 million (23.2%). The ending fund balance of the governmental funds for the year ending June 30, 2022 is \$25.3 million, which represents an increase of \$1.7 million (7.2%) from the prior year.

### Governmental Funds

The Sutter County Superintendent of Schools’ major governmental funds include the County School Service Fund, commonly called the General Fund, and the Special Reserve Fund (Fund 17). The County School Service Fund is the Sutter County Superintendent of Schools’ main operating fund. The Special Reserve Fund is used to earmark funds for long-term planning and non-capital projects. The Adult Education (Fund 11) is used to track revenue and expenses associated with our Adult Education program. The Special Reserve for Capital Outlay Projects (Fund 40) is used set aside general fund moneys for capital outlay purposes. All other governmental funds are considered non-major funds for financial reporting purposes. The County School Service Fund ended the most recent fiscal year with a fund balance of \$19.0 million, while the remaining governmental funds reported a combined ending balance of \$6.3 million.



On the Statement of Revenues, Expenditures, and Change in Fund Balances for the governmental funds, the County School Service Fund had revenues of \$38.5 million and \$34.8 million in expenditures for the year ending June 30, 2022. The largest source of revenues for the County School Service Fund was \$15.1 million from Other State Sources followed by \$9.8 million of LCFF funds. The County School Service Fund’s ending balance as of June 30, 2022 was \$19.0 million, which represents a slight decrease of \$45 thousand compared to the prior year.

### Custodial Funds

The Sutter County Superintendent of Schools has one custodial fund, the Special Education Pass Thru fund acts as a clearing account and therefore does not have net assets.

## **Proprietary Funds**

The Sutter County Superintendent of Schools has two proprietary funds: an internal service fund, the "Self-Insurance Fund," and an enterprise fund, the "Other Enterprise Fund." The Self-Insurance Fund, established in 2006-07, is used to pay post-employment health care benefits for eligible employees. The net position of the Self-Insurance Fund is \$4.7 million as of June 30, 2022, which is a decrease of \$184 thousand. The Other Enterprise Fund is used to account for the revenue and expenses for use of the Shady Creek facility by outside agencies during student non-attendance days and programs within the Sutter County Career Training Center. Typically, the fund has minimal assets since excess cash is transferred to the General Fund to help offset the educational program cost for Shady Creek. The enterprise fund has a negative net position of \$483 thousand, which is largely attributed to the net pension liability.

## **Capital Asset and Long-Term Liabilities**

### **Capital Assets**

The Sutter County Superintendent of Schools investment in capital assets as of June 30, 2022 totaled \$16.6 million (net of accumulated depreciation), which was a decrease of 1.3% from the prior year.

### **Long-Term Liabilities**

The Sutter County Superintendent of Schools did not make any purchases in 2021-22 that would require long-term debt.

### **Economic Outlook and Future Budgets**

Although the federal and state economies have shown a quick recovery from the fiscal implications caused by COVID-19, the Sutter County Superintendent of Schools continues to maintain its conservative approach to fiscal matters. The current times are filled with one-time funds but long range planning is in place for when these funds expire. A significant fiscal concern of the County Office is the ability to create a dependency on one-time COVID-19 funds and the ease for students, parents, and staff to continue to expect the purchases and additional staffing levels that the funding has allowed us to provide, even after the funds expire. Another concern is the significant increase of expenses, including staffing costs, while our LCFF funding remains flat. With these economic factors in mind, Sutter County Superintendent of Schools will continue to monitor reserves and adjust services as needed in the best interest of students in the community while maintaining its current positive position.

### **Requests for Information**

This financial report is designed to provide a general overview of the Sutter County Superintendent of Schools' finances to interested parties. Questions concerning the information provided in this report, or requests for additional information should be addressed to the Sutter County Superintendent of Schools Office, Business Services, 970 Klamath Lane, Yuba City, CA 95993.

## **BASIC FINANCIAL STATEMENTS**



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF NET POSITION  
June 30, 2022

	Governmental <u>Activities</u>	Business-Type <u>Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and investments (Note 2)	\$ 26,539,373	\$ -	\$ 26,539,373
Receivables	6,133,956	2,043	6,135,999
Internal balances	(295,842)	147,021	(148,821)
Prepaid expenses	612,827	-	612,827
Non-depreciable capital assets (Note 4)	2,690,183	-	2,690,183
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>13,861,792</u>	<u>-</u>	<u>13,861,792</u>
Total assets	<u>49,542,289</u>	<u>149,064</u>	<u>49,691,353</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflow s of resources - pensions (Notes 7 and 8)	6,224,109	210,063	6,434,172
Deferred outflow s of resources - college acquisition	-	450,000	450,000
Deferred outflow s of resources - OPEB (Note 9)	<u>1,118,948</u>	<u>-</u>	<u>1,118,948</u>
Total Deferred Outflow s of Resources	<u>7,343,057</u>	<u>660,063</u>	<u>8,003,120</u>
<b>LIABILITIES</b>			
Accounts payable	2,296,422	100,831	2,397,253
Unearned revenue	625,707	45,058	670,765
Due to grantor governments	61,243	-	61,243
Long-term liabilities (Note 5):			
Due w ithin one year	34,696	-	34,696
Due after one year	<u>22,870,632</u>	<u>682,728</u>	<u>23,553,360</u>
Total liabilities	<u>25,888,700</u>	<u>828,617</u>	<u>26,717,317</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflow s of resources - pensions (Notes 7 and 8)	14,018,780	463,220	14,482,000
Deferred inflow s of resources - OPEB (Note 9)	<u>55,958</u>	<u>-</u>	<u>55,958</u>
Total Deferred Inflow s of Resources	<u>14,074,738</u>	<u>463,220</u>	<u>14,537,958</u>
<b>NET POSITION</b>			
Net investment in capital assets	16,551,975	-	16,551,975
Restricted:			
Legally restricted programs	6,335,905	-	6,335,905
Capital projects	6,186,999	-	6,186,999
Internal service	4,710,775	-	4,710,775
Unrestricted	<u>(16,863,746)</u>	<u>(482,710)</u>	<u>(17,346,456)</u>
Total net position	<u>\$ 16,921,908</u>	<u>\$ (482,710)</u>	<u>\$ 16,439,198</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2022

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
Instruction	\$ 12,507,382	\$ 3,316,285	\$ 9,987,287	\$ -	\$ 796,190	\$ -	\$ 796,190
Instruction-related services:							
Supervision of instruction	3,830,439	409,337	2,228,399	-	(1,192,703)	-	(1,192,703)
School site administration	2,681,035	233,943	1,155,564	-	(1,291,528)	-	(1,291,528)
Pupil services:							
Home-to-school transportation	-	-	39,644	-	39,644	-	39,644
Food services	265,207	-	62,958	-	(202,249)	-	(202,249)
All other pupil services	3,493,942	709,772	2,731,809	-	(52,361)	-	(52,361)
General administration:							
Data processing	1,146,769	-	2,794	-	(1,143,975)	-	(1,143,975)
All other general administration	4,033,952	438,373	1,886,651	-	(1,708,928)	-	(1,708,928)
Plant services	1,962,271	137,449	381,440	-	(1,443,382)	-	(1,443,382)
Community Services	2,035,777	343,524	1,765,350	-	73,097	-	73,097
Enterprise activities	315,980	26,380	77,947	-	(211,653)	-	(211,653)
Other outgo	13,018,451	1,289,897	12,781,728	-	1,053,174	-	1,053,174
Business-type activities:							
Enterprise activities	2,494,434	184,968	472,458	-	-	(1,837,008)	(1,837,008)
Total governmental and business-type activities	<u>\$ 47,785,639</u>	<u>\$ 7,089,928</u>	<u>\$ 33,574,029</u>	<u>\$ -</u>	<u>(5,284,674)</u>	<u>(1,837,008)</u>	<u>(7,121,682)</u>
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					1,767,492	-	1,767,492
Federal and state aid not restricted to specific purposes					8,103,281	-	8,103,281
Interest and investment earnings (loss)					(1,098,681)	3,115	(1,095,566)
Interagency revenues					1,207,126	-	1,207,126
Miscellaneous					1,158,505	211,075	1,369,580
Internal transfers					(1,251,782)	1,251,782	-
Total general revenues					<u>9,885,941</u>	<u>1,465,972</u>	<u>11,351,913</u>
Change in net position					<u>4,601,267</u>	<u>(371,036)</u>	<u>4,230,231</u>
Net position, July 1, 2021					<u>12,320,641</u>	<u>(111,674)</u>	<u>12,208,967</u>
Net position, June 30, 2022					<u>\$ 16,921,908</u>	<u>\$ (482,710)</u>	<u>\$ 16,439,198</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2022

	County School Service <u>Fund</u>	Adult Education <u>Fund</u>	Special Reserve For Capital Outlay Projects <u>Fund</u>	All Non-Major <u>Funds</u>	Total Governmental <u>Funds</u>
<b>ASSETS</b>					
Cash and investments:					
Cash in County Treasury	\$ 15,176,654	\$ 383,962	\$ 6,176,323	\$ 29,106	\$ 21,766,045
Cash in banks	1,958	-	-	-	1,958
Cash in revolving fund	10,500	-	-	-	10,500
Cash with Fiscal Agent	5,000	-	-	-	5,000
Receivables	5,905,850	158,242	10,676	45,030	6,119,798
Due from other funds	226,736	-	-	100	226,836
Prepaid expenditures	612,827	-	-	-	612,827
	<u>21,939,525</u>	<u>542,204</u>	<u>6,186,999</u>	<u>74,236</u>	<u>28,742,964</u>
Total assets	<u>\$ 21,939,525</u>	<u>\$ 542,204</u>	<u>\$ 6,186,999</u>	<u>\$ 74,236</u>	<u>\$ 28,742,964</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 1,700,860	\$ 461,408	\$ -	\$ 74,901	\$ 2,237,169
Due to grantor governments	61,243	-	-	-	61,243
Due to other funds	521,079	-	-	1,599	522,678
Unearned revenue	625,707	-	-	-	625,707
	<u>2,908,889</u>	<u>461,408</u>	<u>-</u>	<u>76,500</u>	<u>3,446,797</u>
Total liabilities	<u>2,908,889</u>	<u>461,408</u>	<u>-</u>	<u>76,500</u>	<u>3,446,797</u>
Fund balances:					
Nonspendable	623,327	-	-	-	623,327
Restricted	6,255,109	80,796	6,186,999	-	12,522,904
Assigned	10,223,298	-	-	-	10,223,298
Unassigned	1,928,902	-	-	(2,264)	1,926,638
	<u>19,030,636</u>	<u>80,796</u>	<u>6,186,999</u>	<u>(2,264)</u>	<u>25,296,167</u>
Total fund balances	<u>19,030,636</u>	<u>80,796</u>	<u>6,186,999</u>	<u>(2,264)</u>	<u>25,296,167</u>
Total liabilities and fund balances	<u>\$ 21,939,525</u>	<u>\$ 542,204</u>	<u>\$ 6,186,999</u>	<u>\$ 74,236</u>	<u>\$ 28,742,964</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
June 30, 2022

Total fund balances - Governmental Funds \$ 25,296,167

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$25,819,522 and the accumulated depreciation is \$9,267,547 (Note 4). 16,551,975

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at June 30, 2022 consisted of (Note 5):

Net pension liability (Notes 7 and 8)	\$ (18,049,272)	
Total OPEB liability (Note 9)	(4,821,360)	
Compensated absences	<u>(34,696)</u>	
		(22,905,328)

In the governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the Statement of Net Position, deferred outflows and inflows of resources relating to pensions are reported (Notes 7 and 8):

Deferred outflows of resources relating to pensions	\$ 6,224,109	
Deferred inflows of resources relating to pensions	<u>(14,018,780)</u>	
		(7,794,671)

Internal service funds are used to conduct certain activities for which costs are charged to other funds. Assets and liabilities are reported with governmental activities in the Statement of Net Position. 4,710,775

In government funds, deferred outflows and inflows of resources relating to other postemployment benefits (OPEB) are not reported because they are applicable to future periods. In the Statement of Net Position, deferred outflows and inflows of resources relating to OPEB are reported (Note 9)

Deferred outflows of resources relating to OPEB	\$ 1,118,948	
Deferred inflows of resources relating to OPEB	<u>(55,958)</u>	
		<u>1,062,990</u>

Total net position - governmental activities \$ 16,921,908

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2022

	County School Service Fund	Adult Education Fund	Special Reserve For Capital Outlay Projects Fund	All Non-Major Funds	Total Governmental Funds
Revenues:					
Local Control Funding Formula (LCFF):					
State apportionment	\$ 7,976,446	\$ -	\$ -	\$ -	\$ 7,976,446
Local sources	<u>1,775,485</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,775,485</u>
Total LCFF	<u>9,751,931</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,751,931</u>
Federal sources	3,689,836	322,644	-	114,985	4,127,465
Other state sources	15,113,085	3,430,185	-	10,305	18,553,575
Other local sources	<u>9,921,038</u>	<u>(11,195)</u>	<u>(285,652)</u>	<u>(2,264)</u>	<u>9,621,927</u>
Total revenues	<u>38,475,890</u>	<u>3,741,634</u>	<u>(285,652)</u>	<u>123,026</u>	<u>42,054,898</u>
Expenditures:					
Current:					
Certificated salaries	8,895,778	454,592	-	-	9,350,370
Classified salaries	10,357,840	248,550	-	110,433	10,716,823
Employee benefits	8,610,892	263,702	-	39,539	8,914,133
Books and supplies	919,913	43,435	-	121,176	1,084,524
Contract services and operating expenditures	4,617,852	349,949	-	59,002	5,026,803
Other outgo	882,928	2,539,396	-	-	3,422,324
Capital outlay	<u>530,055</u>	<u>5,440</u>	<u>50,190</u>	<u>-</u>	<u>585,685</u>
Total expenditures	<u>34,815,258</u>	<u>3,905,064</u>	<u>50,190</u>	<u>330,150</u>	<u>39,100,662</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,660,632</u>	<u>(163,430)</u>	<u>(335,842)</u>	<u>(207,124)</u>	<u>2,954,236</u>
Other financing (uses) sources:					
Transfers in	109,577	209,602	2,100,000	221,805	2,640,984
Transfers out	<u>(3,815,657)</u>	<u>(60,164)</u>	<u>-</u>	<u>(16,945)</u>	<u>(3,892,766)</u>
Total other financing (uses) sources	<u>(3,706,080)</u>	<u>149,438</u>	<u>2,100,000</u>	<u>204,860</u>	<u>(1,251,782)</u>
Net change in fund balances	(45,448)	(13,992)	1,764,158	(2,264)	1,702,454
Fund balances, July 1, 2021	<u>19,076,084</u>	<u>94,788</u>	<u>4,422,841</u>	<u>-</u>	<u>23,593,713</u>
Fund balances, June 30, 2022	<u>\$ 19,030,636</u>	<u>\$ 80,796</u>	<u>\$ 6,186,999</u>	<u>\$ (2,264)</u>	<u>\$ 25,296,167</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2022

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Net change in fund balances - Total Governmental Funds	\$ 1,702,454
Amounts reported for governmental activities in the Statement of Activities are different because:	
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the Statement of Net Position (Note 4).	580,245
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(738,353)
In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: (Note 4)	(59,621)
In governmental funds, other postemployment benefits are recognized when employers contributions are made. In government-wide statements, other postemployment benefits are recognized on the accrual basis (Notes 5 and 9).	(318,476)
In the Statement of Activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Note 5).	801
In governmental funds, pension costs are recognized when employer contributions are made. In the Statement of Activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was (Notes 7 and 8).	3,618,354
Net revenues of the Self-Insurance Fund are reported with governmental activities in the Statement of Activities.	<u>(184,137)</u>
Change in net position of governmental activities	<u><u>\$ 4,601,267</u></u>

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See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF NET POSITION –  
PROPRIETARY FUNDS  
June 30, 2022

	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
<b>ASSETS</b>		
Cash in County Treasury (Note 2)	\$ -	\$ 4,755,870
Due from Other Funds	284,259	-
Receivables	<u>2,043</u>	<u>14,158</u>
Total assets	<u>286,302</u>	<u>4,770,028</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows of resources - college acquisition	450,000	
Deferred outflows of resources - pensions (Notes 7 and 8)	<u>210,063</u>	-
Total deferred outflows of resources	<u>660,063</u>	-
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	100,831	59,253
Unearned revenue	45,058	-
Due to other funds	<u>137,238</u>	-
Total current liabilities	<u>283,127</u>	<u>59,253</u>
Net pension liability - long-term (Notes 7 and 8)	<u>682,728</u>	-
Total liabilities	<u>965,855</u>	<u>59,253</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows of resources - pensions (Notes 7 and 8)	<u>463,220</u>	-
<b>NET POSITION</b>		
Unrestricted	<u>\$ (482,710)</u>	<u>\$ 4,710,775</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF CHANGE IN NET POSITION –  
PROPRIETARY FUNDS  
For the Year Ended June 30, 2022

	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
Operating revenues:		
Other state revenue	\$ 27,444	\$ -
Other local revenue	<u>844,172</u>	<u>136,479</u>
Total operating revenues	<u>871,616</u>	<u>136,479</u>
Operating expenses:		
Classified salaries	242,581	-
Classified salaries	461,586	-
Employee benefits	1,097,841	-
Books and supplies	159,663	-
Contract services and operating expenses	<u>532,763</u>	<u>320,616</u>
Total operating expenses	<u>2,494,434</u>	<u>320,616</u>
Operating loss	<u>(1,622,818)</u>	<u>(184,137)</u>
Non-operating (expense) revenue:		
Transfers in	1,284,250	-
Transfers out	<u>(32,468)</u>	<u>-</u>
Total non-operating revenue	<u>1,251,782</u>	<u>-</u>
Change in net position	(371,036)	(184,137)
Net position, July 1, 2021	<u>(111,674)</u>	<u>4,894,912</u>
Net position, June 30, 2022	<u>\$ (482,710)</u>	<u>\$ 4,710,775</u>

See accompanying notes to financial statements.



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF CASH FLOWS –  
PROPRIETARY FUNDS  
For the Year Ended June 30, 2022

	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
Cash flows from operating activities:		
Cash received from self-insurance	\$ -	\$ 130,278
Cash received from state and local sources	625,270	-
Cash paid to employees	(1,427,798)	-
Cash paid for operating expenses	<u>(612,315)</u>	<u>(291,901)</u>
Net cash used in operating activities	<u>(1,414,843)</u>	<u>(161,623)</u>
Cash flows provided by financing sources		
Transfer to other funds	65,424	-
Transfer from other funds	<u>1,284,250</u>	<u>-</u>
Net cash provided by financing sources	<u>1,349,674</u>	<u>-</u>
Decrease in Cash in County Treasury	(65,169)	(161,623)
Cash in County Treasury, July 1, 2021	<u>65,169</u>	<u>4,917,493</u>
Cash in County Treasury, June 30, 2022	<u>\$ -</u>	<u>\$ 4,755,870</u>
Reconciliation of operating loss to net cash used in operating activities:		
Operating loss	<u>\$ (1,622,818)</u>	<u>\$ (184,137)</u>
Adjustments to reconcile operating loss to net cash used in operating activities:		
Decrease (increase) in:		
Receivables	(1,325)	(6,201)
Due from other funds	(284,259)	-
Deferred outflows of resources	(636,365)	-
Increase (decrease) in:		
Accounts payable	80,111	28,715
Deferred revenues	39,238	-
Net pension liability	549,044	-
Deferred inflows of resources	<u>461,531</u>	<u>-</u>
Total adjustments	<u>207,975</u>	<u>22,514</u>
Net cash used in operating activities	<u>\$ (1,414,843)</u>	<u>\$ (161,623)</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF FIDUCIARY NET POSITION -  
CUSTODIAL FUNDS  
For the Year Ended June 30, 2022

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	<u>Special Education Pass-through Fund</u>
<b>ASSETS</b>	
Cash in County Treasury (Note 2)	\$ 211,441
Receivables	2,643,255
Due from other funds	<u>178,680</u>
Total assets	<u>\$ 3,033,376</u>
<b>LIABILITIES</b>	
Accounts payable	3,014,317
Due to other funds	<u>29,859</u>
Total liabilities	<u>3,044,176</u>
<b>NET POSITION</b>	
Unrestricted	<u>\$ (10,800)</u>

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See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –  
CUSTODIAL FUNDS  
For the Year Ended June 30, 2022

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	<u>Special Education Pass-through Fund</u>
Revenues:	
Federal - pass-through	\$ 4,047,083
Other State Revenue	5,549,044
Other Local Revenue	<u>(10,800)</u>
Total revenue	9,585,327
Expenditures:	
Other outgo	<u>9,596,127</u>
Change in net position	(10,800)
Net Postion, July 1, 2021	<u>-</u>
Net Postion, July 1, 2022	<u><u>\$ (10,800)</u></u>

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See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Sutter County Superintendent of Schools (the "County Office") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the County Office conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

Reporting Entity: The Superintendent of Schools and the Board of Education are the level of government which has governance responsibilities over all activities related to public school education as conducted by the County Office. The County Office is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board since Board members and the Superintendent have approval authority, the responsibility to significantly influence operations and primary accountability for fiscal matters.

The County Office receives funding from local, state and federal government sources and must comply with all the requirements of these funding sources.

Basis of Presentation - Financial Statements: The basic financial statements include a Management's Discussion and Analysis (MD & A) section providing an analysis of the County Office's overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the County Office's activities, including infrastructure, and a focus on the major funds.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. Custodial funds are not included in the government-wide financial statements. Custodial funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Codification Section (GASB Cod. Sec.) N50.118-.121.

Program revenues: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the County Office's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the County Office's general revenues.

Allocation of indirect expenses: The County Office reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term liabilities is considered an indirect expense and is reported separately on the Statement of Activities.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Basis of Presentation - Fund Accounting: The accounts of the County Office are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. County Office resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

**A - Major Funds**

The County School Service Fund is the general operating fund of the County Office and accounts for all revenues and expenditures of the County Office not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not paid through other funds are paid from the County School Service Fund. For financial reporting purposes, the current year activity and year-end balances of the Special Reserve for Other than Capital Outlay Fund is included in the County School Service Fund.

The Adult Education Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

The Special Reserve for Capital Outlay Projects Fund is a Capital Projects Fund used to account for resources used for the acquisition or construction of capital facilities and equipment by the County Office.

The Proprietary Fund - Enterprise Fund is a business-type activity fund that is used to account for activities of the Shady Creek Outdoor School Program and Sutter County Career Technical Training Center. On September 1, 2021, Sutter County Superintendent of Schools acquired Cambridge Junior College (the "College") in exchange for \$450,000. Sutter County Superintendent of Schools will operate the College and account for its operations in an enterprise fund. No assets or liabilities were acquired.

The Proprietary Fund - Internal Service Fund is a self-insurance fund used to account for services rendered on a cost-reimbursement basis within the County Office.

**B - Other Funds**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This classification includes the Child Development and Cafeteria Funds.

The Special Education Pass-Through Fund is a custodial fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for special education programs operated by various school districts within the county.

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

Accrual: Governmental activities in the government-wide financial statements, the proprietary fund financial statements and the fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2022

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Budgets and Budgetary Accounting: By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The County Office's governing board satisfied these requirements.

Receivables: Receivables consist of amounts due from the federal, state and local government, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the County Office's grants and contracts. The County Office has determined that no allowance for doubtful accounts was needed as of June 30, 2022.

Capital Assets: Capital assets purchased or acquired, with an original cost of \$5,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported at acquisition value for the contributed asset. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 4 - 30 years depending on asset types.

Deferred Outflows/Inflows of Resources: In addition to assets, the Statement of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The County Office has recognized a deferred outflow of resources related to the recognition of the net pension liability and total OPEB liability reported in the Statement of Net Position.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The County Office has recognized a deferred inflow of resources related to the recognition of the net pension liability and total OPEB liability reported in the Statement of Net Position.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Certain investments are reported at fair value.

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 3,475,160	\$ 2,959,012	\$ 6,434,172
Deferred inflows of resources	\$ 8,421,000	\$ 6,061,000	\$ 14,482,000
Net pension liability	\$ 5,671,000	\$ 13,061,000	\$ 18,732,000
Pension expense	\$ 556,730	\$ 1,145,153	\$ 1,701,883

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Interfund Activity: Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or governmental proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Compensated Absences: Compensated absences benefits totaling \$34,696 are recorded as a liability of the County Office. The liability is for the earned but unused benefits. The amount to be provided by future operations represents the total amount that would be required to be provided from the general operating revenues of the County Office if all the benefits were to be paid.

Accumulated Sick Leave: Sick leave benefits are accumulated for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the County Office since cash payment of such benefits is not probable. Therefore, sick leave benefits are recorded as expenditures in the period that sick leave is taken.

Unearned Revenue: Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

Net Position: Net position is displayed in three components:

1 - Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

2 - Restricted Net Position - Restrictions of the ending net position indicate the portions of net position not appropriable for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represents the portion of net position restricted to specific program expenditures. The restriction for capital projects represents the portion of net position restricted for capital projects. The restriction for self-insurance represents the portion of net position restricted for payment of contracted services related to claims. It is the County Office's policy to use restricted net position first when allowable expenditures are incurred.

3 - Unrestricted Net Position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

Fund Balance Classifications: Governmental Accounting Standards Board Codification Sections 1300 and 1800, Fund Balance Reporting and Governmental Fund Type Definitions (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are non-spendable, restricted, committed, assigned and unassigned.

A – Non-spendable Fund Balance: The non-spendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash and prepaid expenditures.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**B - Restricted Fund Balance:** The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide and fiduciary fund statements.

**C - Committed Fund Balance:** The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2022, the County Office had no committed fund balances.

**D - Assigned Fund Balance:** The assigned fund balance classification reflects amounts that the County Office's Board of Education has approved to be used for specific purposes, based on the County Office's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances. At June 30, 2022, Sutter County Superintendent had been designated with authority to make fund balance assignments.

**E - Unassigned Fund Balance:** In the County School Service Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the County School Service Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the County School Service Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

Fund Balance Policy: The County Office has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require county offices to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education and the Superintendent. The County Office has established a policy to maintain a 5% reserve for economic uncertainty but has not established a stabilization arrangement.

Property Taxes: Secured property taxes are attached as an enforceable lien on property as of March 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The County of Sutter bills and collects taxes for the County Office. Tax revenues are recognized by the County Office when due.

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(Continued)



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2022

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Encumbrances: Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

Eliminations and Reclassifications: In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results may differ from those estimates.

New Accounting Pronouncements: In June 2017, the GASB issued GASB Statement No. 87, *Leases*. GASB 87 requires the recognition of certain assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this statement a lease is required to be recognized as a lease liability and an intangible right to use lease asset and the lessor is required to recognize a lease receivable and deferred inflow of resources. This statement was originally effective for fiscal years beginning after December 15, 2019, but due to the adoption of GASB 95, the implementation date was extended to reporting periods beginning after June 15, 2021. County Office management performed an analysis and determined that the implementation of GASB 87 did not have a material impact on the County Office's financial statements and there was no restatement to beginning net position.

**NOTE 2 - CASH AND INVESTMENTS**

Cash at June 30, 2022 consisted of the following:

	<u>Governmental Activities</u>
Pooled Funds:	
Cash in County Treasury	\$ 26,521,915
Deposits:	
Revolving cash fund	10,500
Cash on hand and in banks	1,958
Cash with Fiscal Agent	<u>5,000</u>
Total	<u><u>\$ 26,539,373</u></u>

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

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**NOTE 2 - CASH AND INVESTMENTS** (Continued)

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

Because the County Office's deposits are maintained in a recognized pooled investment fund under the care of a third party and the County Office's share of the pool does not consist of specific, identifiable investment securities owned by the County Office, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, Sutter County Treasurer may invest in derivative securities. However, at June 30, 2022, Sutter County Treasurer has indicated that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Deposits - Custodial Credit Risk: The County Office limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2022, the carrying amount of the County Office's accounts was \$12,458 and the bank balances were \$12,458, all of which was insured by the FDIC.

Cash with Fiscal Agent: Cash with Fiscal Agent totaling \$5,000 represents amounts held in the County Office's name by a third party custodian at June 30, 2022.

Interest Rate Risk: The County Office does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2022, the County Office had no significant interest rate risk related to cash and investments held.

Concentration of Credit Risk: The County Office does not place limits on the amount it may invest in any one issuer. At June 30, 2022, the County Office had no concentration of credit risk.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2022

**NOTE 3 - INTERFUND TRANSACTIONS**

Interfund Activity: Transfers between funds of the County Office are recorded as interfund transfers. The unpaid balances at year-end, as a result of such transactions, are shown as due to and due from individual funds.

Interfund Receivables/Payables: Individual fund interfund receivable and payable balances at June 30, 2022 were as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
<u>Governmental Activities</u>		
Major Fund:		
County School Service	\$ 226,736	\$ 521,079
Non-Major Funds:		
Cafeteria	100	1,599
<u>Business-Type Activities</u>		
Enterprise Fund:		
Other Enterprise	284,259	137,238
<u>Custodial Fund:</u>		
Special Education Pass-Through	178,680	29,859
Totals	\$ 689,775	\$ 689,775

Transfers: Transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Transfer from the County School Service Fund to the Adult Education Fund to use unrestricted funds.	\$ 209,602
Transfer from the County School Service Fund to the Cafeteria Fund to cover costs.	221,805
Transfer from the County School Service Fund to the Special Reserve for Capital Outlay Projects Fund for deferred maintenance.	2,100,000
Transfer from the County School Service Fund to the Enterprise Fund for activities.	1,284,250
Transfer from Adult Education Fund to the County School Service Fund for indirect costs.	60,164
Transfer from the Child Development Fund to the County School Service Fund for indirect costs.	2,000
Transfer from the Cafeteria Fund to the County School Service Fund for indirect costs.	14,945
Transfer from the Enterprise Fund to County School Service Fund for closing offset.	32,468
	\$ 3,925,234

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 4 - CAPITAL ASSETS**

A schedule of changes in capital assets for the year ended June 30, 2022 is shown below:

	<u>Balance</u> <u>July 1, 2021</u>	<u>Transfers</u> <u>and</u> <u>Additions</u>	<u>Transfers</u> <u>and</u> <u>Deductions</u>	<u>Balance</u> <u>June 30, 2022</u>
Non-depreciable:				
Land	\$ 2,419,931	\$ -	\$ -	\$ 2,419,931
Work-in-process	59,429	210,823	-	270,252
Depreciable:				
Land improvements	1,191,482	33,161	-	1,224,643
Buildings	19,224,420	149,848	(85,991)	19,288,277
Equipment	<u>2,460,017</u>	<u>186,413</u>	<u>(30,011)</u>	<u>2,616,419</u>
Totals, at cost	<u>25,355,279</u>	<u>580,245</u>	<u>(116,002)</u>	<u>25,819,522</u>
Less accumulated depreciation:				
Land improvements	346,770	60,768	-	407,538
Buildings	6,541,178	495,580	(26,370)	7,010,388
Equipment	<u>1,697,627</u>	<u>182,005</u>	<u>(30,011)</u>	<u>1,849,621</u>
Total accumulated depreciation	<u>8,585,575</u>	<u>738,353</u>	<u>(56,381)</u>	<u>9,267,547</u>
Capital assets, net	<u>\$ 16,769,704</u>	<u>\$ (158,108)</u>	<u>\$ (59,621)</u>	<u>\$ 16,551,975</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 363,107
Instruction supervision and administration	50,100
School site administration	44,619
Food services	2,972
All other pupil services	12,520
Community services	28,808
Enterprise Activities	2,212
All other general administration	162,785
Plant services	65,441
Data processing	<u>5,789</u>
Total depreciation expense	<u>\$ 738,353</u>

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

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**NOTE 5 - LONG-TERM LIABILITIES**

Schedule of Changes In Long-Term Liabilities: A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2022 is shown below:

	Balance			Balance	Amounts
	<u>July 1, 2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2022</u>	<u>Due Within</u>
					<u>One Year</u>
<u>Governmental Activities</u>					
Net pension liability (Notes 7 and 8)	\$ 35,866,316	\$ -	\$ 17,817,044	\$ 18,049,272	\$ -
Total OPEB liability (Note 9)	4,373,131	448,229	-	4,821,360	-
Compensated absences	35,497	-	801	34,696	34,696
Totals	<u>\$ 40,274,944</u>	<u>\$ 448,229</u>	<u>\$ 17,817,845</u>	<u>\$ 22,905,328</u>	<u>\$ 34,696</u>
<u>Business-Type Activities</u>					
Net pension liability (Note 7 and 8)	<u>\$ 133,684</u>	<u>\$ 549,044</u>	<u>\$ -</u>	<u>\$ 682,728</u>	<u>\$ -</u>

Payments on net pension liability, total OPEB liability and compensated absences are made from the fund for which the related employee worked.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 6 - FUND BALANCES**

Fund balances, by category, at June 30, 2022 consisted of the following:

	County School Service <u>Fund</u>	Adult Education <u>Fund</u>	Special Reserve for Capital Outlay Projects <u>Fund</u>	All Non-Major Funds	<u>Total</u>
Nonspendable:					
Revolving cash fund	\$ 10,500	\$ -	\$ -	\$ -	\$ 10,500
Prepaid expenses	<u>612,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>612,827</u>
Subtotal nonspendable	<u>623,327</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>623,327</u>
Restricted:					
Legally restricted programs	6,255,109	-	-	-	6,255,109
Adult education programs	-	80,796	-	-	80,796
Capital projects	<u>-</u>	<u>-</u>	<u>6,186,999</u>	<u>-</u>	<u>6,186,999</u>
Subtotal restricted	<u>6,255,109</u>	<u>80,796</u>	<u>6,186,999</u>	<u>-</u>	<u>12,522,904</u>
Assigned:					
County Office of Education	6,085,084	-	-	-	6,085,084
One Stop	72,307	-	-	-	72,307
Educational services	1,487,776	-	-	-	1,487,776
ROP	62,628	-	-	-	62,628
SELPA	45,987	-	-	-	45,987
MAA	1,240,905	-	-	-	1,240,905
Alternative education	12,862	-	-	-	12,862
Pathways Charter Academy	5,709	-	-	-	5,709
Equipment replacement and purchase	<u>1,210,040</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,210,040</u>
Subtotal assigned	<u>10,223,298</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,223,298</u>
Unassigned:					
Designated for economic uncertainty	1,928,902	-	-	-	1,928,902
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,264)</u>	<u>(2,264)</u>
Subtotal unassigned	<u>1,928,902</u>	<u>-</u>	<u>-</u>	<u>(2,264)</u>	<u>1,926,638</u>
Total fund balances	<u>\$ 19,030,636</u>	<u>\$ 80,796</u>	<u>\$ 6,186,999</u>	<u>\$ (2,264)</u>	<u>\$ 25,296,167</u>

(Continued)

**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN**

*General Information about the State Teachers' Retirement Plan*

Plan Description: Teaching-certified employees of the County Office are provided with pensions through the State Teachers' Retirement Plan (STRP) – a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers' Retirement System (CalSTRS). The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan and CalSTRS as the administrator. The benefit terms of the plans may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com>.

Benefits Provided: The STRP Defined Benefit Program has two benefit formulas:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS.

The Defined Benefit (DB) Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas which are noted below.

*CalSTRS 2% at 60* - CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, up to the 2.4 percent maximum.

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member's highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a fulltime basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months of credited service.

*CalSTRS 2% at 62* - CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for 36 consecutive months of credited service.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

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**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law.

The CalSTRS Funding Plan established a schedule of contribution rate increases shared among members, employers, and the State of California to bring CalSTRS toward full funding by fiscal year 2046. California Senate Bill 90 and California Assembly Bill 84 (collectively the "Special Legislation"), were signed into law in June 2019 and June 2020, respectively, and provided supplemental contributions to the DB Program along with supplemental contribution rate relief to employers through fiscal year June 30, 2022.

A summary of statutory contribution rates and other sources of contributions to the DB Program pursuant to the CalSTRS Funding Plan, and the Special Legislation, are as follows:

*Members* - Under CalSTRS 2% at 60, the member contribution rate was 10.250 percent of applicable member earnings for fiscal year 2021-22. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2021-22.

According to current law, the contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1 percent since the last time the member contribution rate was set. Based on the June 30, 2020, valuation adopted by the board in June 2021, the increase in normal cost was less than 1percent. Therefore, the contribution rate for CalSTRS 2% at 62 members did not change effective July 1, 2021.

*Employers* – 16.920 percent of applicable member earnings. This rate reflects the original employer contribution rate of 19.10 percent resulting from the CalSTRS Funding Plan, and subsequently reduced for the 2.18 percentage points to be paid on behalf of employers pursuant to Special Legislation.

Beginning in fiscal year 2021–22, the CalSTRS Funding Plan authorizes the board to adjust the employer supplemental contribution rate up or down by a maximum of 1% for a total rate of no higher than 20.25% and no lower than 8.25%. In June 2021, the CalSTRS board voted to keep the employer supplemental contribution rate the same for fiscal year 2021–22; it remained at 10.85% effective July 1, 2021.

Through the Special Legislation approved in June 2019 and June 2020, the State made supplemental contributions of approximately \$2.2 billion to CalSTRS on behalf of employers to supplant the amounts submitted by employers for fiscal years 2019–20 through 2021–22. Specifically, employers will remit 1.03%, 2.95% and 2.18% less than is required by the CalSTRS Funding Plan for fiscal years 2019–20, 2020–21 and 2021–22, respectively.

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(Continued)



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2022

**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)**

The CalSTRS employer contribution rate increases effective for fiscal year 2021-2022 through fiscal year 2045-46 are summarized in the table below:

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>Rate Adjustment Per Special Legislation</u>	<u>Total</u>
July 1, 2021	8.250%	10.850%	(2.180%)	16.920%
July 1, 2022 to June 30, 2046	8.250%	(1)	N/A	(1)
July 1, 2046	8.250%	Increase from prior rate ceases in 2046-47		

(1) The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.250% total and no lower than 8.250%.

The County Office contributed \$1,392,160 to the plan for the fiscal year ended June 30, 2022.

*State* – 10.828 percent of the members' calculated based on creditable compensation from two fiscal years prior.

The state is required to contribute a base contribution rate set in statute at 2.017%. Pursuant to the CalSTRS Funding Plan, the state also has a supplemental contribution rate, which the board can increase by up to 0.5% each fiscal year to help eliminate the state's share of the CalSTRS unfunded actuarial obligation by 2046. In June 2021, the board approved an increase of 0.5% for fiscal year 2021–22, which will increase the state supplemental contribution rate to 6.311% effective July 1, 2021.

Special legislation appropriated supplemental state contributions to reduce the state's portion of the unfunded actuarial obligation of the DB Program in fiscal years 2019-20 through 2022-23. These contributions are funded from future excess County School Service Fund revenues, pursuant to the requirements of California Proposition 2, Rainy-Day Budget Stabilization Fund Act, which passed in 2014. Accordingly, the contribution amounts are subject to change each year based on the availability of funding. For fiscal year 2020–21, CalSTRS received \$297.0 million in supplemental state contributions from Proposition 2 funds. Of this total, approximately \$170.0 million is designated to cover forgone contributions due to the suspension of the 0.5% increase to the state supplemental contribution rate in fiscal year 2020–21. The remaining \$127.0 million is designated to reduce the state's share of CalSTRS' unfunded actuarial obligation.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2022

**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

The CalSTRS state contribution rates effective for fiscal year 2021-2022 and beyond are summarized in the table below.

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>SBMA Funding<sup>(1)</sup></u>	<u>Total</u>
July 01, 2021	2.017%	6.311%	2.50%	10.828%
July 01, 2022 to June 30, 2046	2.017%	(2)	2.50%	(2)
July 01, 2046	2.017%	(3)	2.50%	(3)

- (1) The SBMA contribution rate excludes the \$72 million that is reduced from the required contribution in accordance with Education Code section 22954.
- (2) The board has limited authority to adjust the state contribution rate annually through June 2046 in order to eliminate the remaining unfunded actuarial obligation. The board cannot increase the supplemental rate by more than 0.5% in a fiscal year, and if there is no unfunded actuarial obligation, the supplemental contribution rate imposed would be reduced to 0%.
- (3) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining unfunded actuarial obligation.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions* – At June 30, 2022, the County Office reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the County Office. The amount recognized by the County Office as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the County Office were as follows:

County Office's proportionate share of the net pension liability	\$	5,671,000
State's proportionate share of the net pension liability associated with the County Office		3,374,000
Total	\$	9,045,000

The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The County Office's proportion of the net pension liability was based on the County Office's share of contributions to the pension plan relative to the contributions of all participating school districts and the State. At June 30, 2021, the County Office's proportion was 0.012 percent, which was a decrease of 0.003 percent from its proportion measured as of June 30, 2020.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

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**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

For the year ended June 30, 2022, the County Office recognized pension expense of \$556,730 and revenue of \$947,855 for support provided by the State. At June 30, 2022, the County Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 14,000	\$ 604,000
Changes of assumptions	804,000	-
Net differences between projected and actual earnings on investments	-	4,486,000
Changes in proportion and differences between County Office contributions and proportionate share of contributions	1,265,000	3,331,000
Contributions made subsequent to measurement date	<u>1,392,160</u>	<u>-</u>
Total	<u>\$ 3,475,160</u>	<u>\$ 8,421,000</u>

\$1,392,160 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30,</u>	
2023	\$ (1,386,100)
2024	\$ (1,131,100)
2025	\$ (1,461,100)
2026	\$ (1,711,767)
2027	\$ (221,767)
2028	\$ (426,166)

Differences between expected and actual experience, changes in assumptions and changes in proportion and differences between County Office contributions and proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2021 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

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**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)**

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2020
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB, maintain 85% Purchasing power level for DB, not applicable for DBS/CBB

Discount Rate: The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Mortality: CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)**

The actuarial investment rate of return assumption was adopted by the CalSTRS board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Public Equity	42%	4.8%
Real Estate Assets	15	3.6
Private Equity	13	6.3
Fixed Income	12	1.3
Risk Mitigating Strategies	10	1.8
Inflation Sensitive	6	3.3
Cash / Liquidity	2	(0.4)

\* 20-year geometric average

Sensitivity of the County Office’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the County Office’s proportionate share of the net pension liability calculated using the discount rate of 7.1 percent, as well as what the County Office’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease <u>(6.10%)</u>	Current Discount Rate <u>(7.10%)</u>	1% Increase <u>(8.10%)</u>
County Office’s proportionate share of the net pension liability	<u>\$ 11,544,000</u>	<u>\$ 5,671,000</u>	<u>\$ 796,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS financial report.

**NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B**

*General Information about the Public Employer’s Retirement Fund B*

Plan Description: The schools cost-sharing multiple-employer defined benefit pension plan Public Employer’s Retirement Fund B (PERF B) is administered by the California Public Employees’ Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

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**NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B** (Continued)

The Plan was established to provide retirement, death and disability benefits to non-teaching and non-certified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at:

<https://www.calpers.ca.gov/docs/forms-publications/acfr-2021.pdf>.

**Benefits Provided:** The benefits for the defined benefit plans are based on members’ years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

**Contributions:** The benefits for the defined benefit pension plans are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer’s benefit formulas. Employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Employer contributions, including lump sum contributions made when districts first join PERF B, are credited with a market value adjustment in determining contribution rates.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to \$863 monthly.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2022 were as follows:

*Members* - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year 2021-22.

*Employers* - The employer contribution rate was 22.91 percent of applicable member earnings.

The County Office contributed \$2,487,012 to the plan for the fiscal year ended June 30, 2022.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions* - At June 30, 2022, the County Office reported a liability of \$13,061,000 or its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The County Office's proportion of the net pension liability was based on the County Office's share of contributions to the pension plan relative to the contributions of all participating school districts. At June 30, 2021 the County Office's proportion was 0.064 percent, which was a decrease of 0.005 percent from its proportion measured as of June 30, 2020.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

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**NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B** (Continued)

For the year ended June 30, 2022, the County Office recognized pension expense of \$1,145,153 and no revenue was provided by the State. At June 30, 2022, the County Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 390,000	\$ 31,000
Changes of assumptions	-	-
Net differences between projected and actual earnings on investments	-	5,012,000
Changes in proportion and differences between County Office contributions and proportionate share of contributions	82,000	1,018,000
Contributions made subsequent to measurement date	<u>2,487,012</u>	<u>-</u>
Total	<u>\$ 2,959,012</u>	<u>\$ 6,061,000</u>

\$2,487,012 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended <u>June 30,</u>	
2023	\$ (1,501,000)
2024	\$ (1,288,000)
2025	\$ (1,406,000)
2026	\$ (1,394,000)

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2021 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2022

**NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)**

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2020
Experience Study	June 30, 1997 through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.50%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.50% thereafter

The mortality table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90% of Scale MP 2016. For more details on this table, please refer to the 2017 experience study report.

All other actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<u>Asset Class</u>	<u>Long-Term* Assumed Asset Allocation</u>	<u>Expected Real Rate of Return Years 1-10 <sup>(1)</sup></u>	<u>Expected Real Rate of Return Years 11+<sup>(2)</sup></u>
Global Equity	50%	4.80%	5.98%
Fixed Income	28	1.00	2.62
Inflation Assets	-	0.77	1.81
Private Equity	8	6.30	7.23
Real Estate Assets	13	3.75	4.93
Liquidity	1	-	(0.92)

\* 10-year geometric average

(1) An expected inflation rate of 2.00% used for this period

(2) An expected inflation rate of 2.92% used for this period

Discount Rate: The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS’ website.

(Continued)



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2022

**NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)**

The long-term expected rate of return on pension plan investments was determined using a building- block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all the funds’ asset classes, expected compound (geometric) returns were calculated over the short term (first 10 years) and the long term (11+ years) using a building-block approach. Using the expected nominal returns for both short term and long term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long- term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

Sensitivity of the County Office’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the County Office’s proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the County Office’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage- point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	1% Decrease <u>(6.15%)</u>	Current Discount Rate <u>(7.15%)</u>	1% Increase <u>(8.15%)</u>
County Office's proportionate share of the net pension liability	<u>\$ 22,023,000</u>	<u>\$ 13,061,000</u>	<u>\$ 5,621,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS**

Plan Description: In addition to the pension benefits described in Notes 7 and 8, the County Office provides post-employment health care benefits under a single employer defined benefit OPEB plan to eligible retirees. The plan does not issue separate financial statements.

The Plan, which is administered by the County Office, allows employees who retire and meet retirement eligibility requirements to continue health insurance coverage as a participant in the County Office’s plan. The County Office’s Governing Board has the authority to establish or amend the benefit terms offered by the Plan. The County Office’s Governing Board also retains the authority to establish the requirements for paying the Plan benefits as they come due. As of June 30, 2022 the County Office has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the County Office’s Total OPEB Liability.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

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**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2022:

	<u>Number of Participants</u>
Inactive plan members, covered spouses, or beneficiaries currently receiving benefits	13
Active employees	<u>252</u>
	<u>265</u>

Benefits Provided: The benefits provided are the same as those provided for active employees. Employees aged 55 or older who retire from the County Office with fifteen years of full-time service for administrative personnel or twenty years of full-time service for non-administrative personnel are eligible. Administrative retirees receive an amount equal to 50% of the highest available plan at the composite rate at the time of retirement. Non-administrative retirees receive 65% of the cap at the time of retirement. The County Office pays the benefits until the retiree reaches age 65 or becomes Medicare eligible.

Contributions: California Government Code specifies that the County Office's contribution requirements for covered employees are established and may be amended by the Governing Board. Retirees participating in the group insurance plans offered by the County Office are required to contribute 100% of the active premiums. In future years, contributions are assumed to increase at the same rate as premiums. The County Office's premium rates being charged to these retirees are lower than the expected cost for a retiree population under age 65. Thus, an implicit subsidy exists as a result of this difference between the actual cost and the true retiree cost.

Contributions to the Plan from the County Office were \$191,812 for the year ended June 30, 2022. Employees are not required to contribute to the OPEB plan.

*Total OPEB Liability*

The County Office's total OPEB liability was measured as of June 30, 2021 and determined by an actuarial valuation as of June 30, 2021.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

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**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Actuarial Assumptions: The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<u>Valuation Date</u>	June 30, 2021
<u>Measurement Date</u>	June 30, 2021
<u>Mortality Rate</u>	2017 CalPERS Active Mortality for Miscellaneous Employees and 2020 CalSTRS Mortality Table
<u>Discount Rate</u>	2.16% - Based on the Bond Buyer 20-Bond Index
<u>Retirement Rate</u>	2017 CalPERS Retirement Rates for School employees. 2020 CalSTRS Retirement Rates.
<u>Inflation Rate</u>	2.50% per year
<u>Payroll Increases</u>	2.75% per year
<u>Health Care Inflation</u>	4.00%
<u>Termination Rate</u>	CalPERS 2017 Rates CalSTRS 2020 Rates
<u>Funding</u>	Method Entry Age Cost Method (Level Percentage of Pay)

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Changes in total OPEB Liability:

	<u>Total OPEB Liability</u>
Balance at June 30, 2021	\$ 4,373,131
Changes for the year:	
Service cost	344,778
Interest	98,281
Changes of benefit terms	-
Differences between actual and expected experience	181,761
Changes in assumptions	15,221
Benefit payments	<u>(191,812)</u>
Net change	<u>448,229</u>
Balance, June 30, 2022	<u>\$ 4,821,360</u>

The changes in assumptions includes a change in the discount rate from 2.20% in the prior valuation to 2.16% in the current valuation due to the change in the bond rate. There were no changes between the measurement date and the year ended June 30, 2022 which had a significant effect on the County Office's total OPEB liability.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the Total OPEB Liability of the County Office, as well as what the County Office's Total OPEB Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease <u>(1.16%)</u>	Current Discount Rate <u>(2.16%)</u>	1% Increase <u>(3.16%)</u>
Total OPEB liability	<u>\$ 5,211,595</u>	<u>\$ 4,821,360</u>	<u>\$ 4,451,094</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the Total OPEB Liability of the County Office, as well as what the County Office's Total OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease <u>(3.0%)</u>	Healthcare Cost Trend Rates Rate <u>(4.0%)</u>	1% Increase <u>(5.0%)</u>
Total OPEB liability	<u>\$ 4,203,533</u>	<u>\$ 4,821,360</u>	<u>\$ 5,563,202</u>

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

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**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

*OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

For the year ended June 30, 2022, the County Office recognized OPEB expense of \$509,318. At June 30, 2022, the County Office reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 278,792	\$ -
Changes of assumptions	649,314	55,958
Net differences between projected and actual earnings on investments	-	-
Changes in proportion and differences between County contributions and proportionate share of contributions	-	-
Benefits made subsequent to measurement date	<u>190,842</u>	<u>-</u>
Total	<u>\$ 1,118,948</u>	<u>\$ 55,958</u>

\$190,842 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources related to OPEB liability will be recognized in OPEB expense in the amount of \$66,259 annually. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ended <u>June 30,</u>	
2023	\$ 66,259
2024	\$ 66,259
2025	\$ 66,259
2026	\$ 66,259
2027	\$ 66,259
Thereafter	\$ 540,853

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

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**NOTE 10 - JOINT POWERS AGREEMENTS**

The County Office is also a member of Tri-County Schools Insurance Group (TCSIG), which is a common risk management and insurance program providing health and welfare insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The following is a summary of financial information for TCSIG as of June 30, 2021 (the latest information available):

Total assets	\$ 35,687,368
Deferred outflows of resources	\$ 189,048
Total liabilities	\$ 11,255,003
Deferred inflows of resources	\$ 61,410
Net position	\$ 24,560,003
Total revenues	\$ 47,221,064
Total expenses	\$ 44,446,127
Change in net position	\$ 2,774,937

The relationship between Sutter County Superintendent of Schools and the Joint Powers Authority is such that it is not a component unit of the County Office for financial reporting purposes.

**NOTE 11 - CONTINGENCIES**

The County Office is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the County Office.

Also, the County Office has received federal and state funds for specific purposes that are subject to review or audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

**NOTE 12 – COMPLIANCE WITH 90/10 REVENUE PERCENTAGE**

Sutter County Superintendent of Schools derives a portion of its revenues from Federal student financial assistance received by its students under the Title IV programs administered by the Department of Education (“Department”) pursuant to the Higher Education Act. The regulations restrict the proportion of cash receipts for tuition and fees from eligible programs to not more than 90% from the Title IV programs. To continue to participate in the Federal Student Aid programs, Sutter County Superintendent of Schools must derive at least 10% of its revenues for each fiscal year from sources other than the FSA programs or be subject to sanctions.

Since approval of the conversion of the College from a proprietary to a governmental status has not yet been received, Sutter County Superintendent of Schools must report its compliance with the 90/10 revenue test annual and for at least one complete fiscal year after the change in status has been approved by the Department. If Sutter County Superintendent of Schools fails the 90% limitation test for the first year under the new governmental status, it would need to report an additional year. In accordance with the Code of Federal Regulations, 34 CFR 668.28, the calculation of Sutter County Superintendent of School’s revenue percentage must be performed using the cash basis of accounting.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

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**NOTE 12 – COMPLIANCE WITH 90/10 REVENUE PERCENTAGE** (Continued)

The table below shows the Title IV funds and total eligible cash receipts for Sutter County Superintendent of Schools during the year ended June 30, 2022:

Student revenue sources	
Federal Pell Grant Program	\$ 222,994
Federal Direct Loan Program	287,472
Federal Supplemental Educational Opportunity Grant	<u>5,100</u>
Student Title IV revenue	515,566
Non-Title IV revenue	50,034,332
Total revenue	<u>\$ 50,549,898</u>
Student Title IV revenue %	<u>1.02%</u>

**REQUIRED SUPPLEMENTARY INFORMATION**



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
COUNTY SCHOOL SERVICE FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2022

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
Local Control Funding Formula:				
State apportionment	\$ 8,377,092	\$ 8,021,130	\$ 7,976,446	\$ (44,684)
Local sources	1,775,485	1,775,485	1,775,485	-
Total LCFF	10,152,577	9,796,615	9,751,931	(44,684)
Federal sources	4,935,686	5,749,705	3,689,836	(2,059,869)
Other state sources	10,650,380	14,488,972	15,113,085	624,113
Other local sources	12,731,222	11,416,455	9,921,038	(1,495,417)
Total revenues	38,469,865	41,451,747	38,475,890	(2,975,857)
Expenditures:				
Current:				
Certificated salaries	9,350,906	8,820,118	8,895,778	(75,660)
Classified salaries	10,976,797	10,686,556	10,357,840	328,716
Employee benefits	9,058,684	8,706,992	8,610,892	96,100
Books and supplies	1,080,028	1,417,039	919,913	497,126
Contract services and operating expenditures	5,875,286	7,250,495	4,617,852	2,632,643
Other outgo	267,656	691,632	882,928	(191,296)
Capital outlay	161,504	919,879	530,055	389,824
Total expenditures	36,770,861	38,492,711	34,815,258	3,677,453
Excess of revenues over expenditures	1,699,004	2,959,036	3,660,632	701,596
Other financing sources (uses):				
Transfers in	187,500	157,618	109,577	(48,041)
Transfers out	(597,723)	(3,974,786)	(3,815,657)	159,129
Total other financing sources (uses)	(410,223)	(3,817,168)	(3,706,080)	111,088
Net change in fund balance	1,288,781	(858,132)	(45,448)	812,684
Fund balance, July 1, 2021	19,076,084	19,076,084	19,076,084	-
Fund balance, June 30, 2022	\$ 20,364,865	\$ 18,217,952	\$ 19,030,636	\$ 812,684

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
ADULT EDUCATION FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2022

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
Federal sources	\$ 314,922	\$ 327,178	\$ 322,644	\$ (4,534)
Other state sources	3,282,655	3,431,997	3,430,185	(1,812)
Other local sources	-	-	(11,195)	(11,195)
Total revenues	<u>3,597,577</u>	<u>3,759,175</u>	<u>3,741,634</u>	<u>(17,541)</u>
Expenditures:				
Current:				
Certificated salaries	346,699	470,682	454,592	16,090
Classified salaries	268,900	255,013	248,550	6,463
Employee benefits	253,681	278,191	263,702	14,489
Books and supplies	48,805	51,223	43,435	7,788
Contract services and operating expenditures	408,646	390,810	349,949	40,861
Other outgo	2,472,663	2,605,628	2,539,396	66,232
Capital Outlay	-	6,000	5,440	560
Total expenditures	<u>3,799,394</u>	<u>4,057,547</u>	<u>3,905,064</u>	<u>152,483</u>
Deficiency of revenues under expenditures	<u>(201,817)</u>	<u>(298,372)</u>	<u>(163,430)</u>	<u>134,942</u>
Other financing sources (uses):				
Transfers in	201,817	284,670	209,602	(75,068)
Transfers out	-	-	(60,164)	(60,164)
Total other financing sources (uses)	<u>201,817</u>	<u>284,670</u>	<u>149,438</u>	<u>(135,232)</u>
Net change in fund balance	-	(13,702)	(13,992)	(290)
Fund balance, July 1, 2021	<u>94,788</u>	<u>94,788</u>	<u>94,788</u>	<u>-</u>
Fund balance, June 30, 2022	<u>\$ 94,788</u>	<u>\$ 81,086</u>	<u>\$ 80,796</u>	<u>\$ (290)</u>

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF CHANGES IN THE COUNTY OFFICE'S  
TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY  
For the Year Ended June 30, 2022

	Last 10 Fiscal Years				
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total OPEB liability					
Service cost	\$ 340,420	\$ 349,782	\$ 343,589	\$ 272,313	\$ 344,778
Interest	96,348	112,886	119,451	129,945	98,281
Difference between actual and expected experience	-	-	56,552	73,330	181,761
Change in assumptions	-	(75,094)	267,720	483,896	15,221
Benefit payments	<u>(223,866)</u>	<u>(232,643)</u>	<u>(188,229)</u>	<u>(252,474)</u>	<u>(191,812)</u>
Net change in total OPEB liability	212,902	154,931	599,083	707,010	448,229
Total OPEB liability - beginning of year	<u>2,699,205</u>	<u>2,912,107</u>	<u>3,067,038</u>	<u>3,666,121</u>	<u>4,373,131</u>
Total OPEB liability - end of year	<u>\$ 2,912,107</u>	<u>\$ 3,067,038</u>	<u>\$ 3,666,121</u>	<u>\$ 4,373,131</u>	<u>\$ 4,821,360</u>
Covered employee payroll	\$ 19,974,992	\$ 20,524,304	\$ 21,088,722	\$ 19,254,182	\$ 20,409,854
Total OPEB liability as a percentage of covered-employee payroll	14.6%	14.9%	17.4%	22.7%	23.6%

This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively. The amounts presented for each fiscal year were determined as of the year end that occurred one year prior. All years prior to 2018 are not available.

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
For the Year Ended June 30, 2022

	State Teachers' Retirement Plan Last 10 Fiscal Years							
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
County Office's proportion of the net pension liability	0.016%	0.016%	0.016%	0.015%	0.016%	0.014%	0.015%	0.012%
County Office's proportionate share of the net pension liability	\$ 9,453,000	\$ 10,529,000	\$ 13,013,000	\$ 13,726,000	\$ 14,315,000	\$ 12,373,000	\$ 14,907,000	5,671,000
State's proportionate share of the net pension liability associated with the County Office	<u>5,708,000</u>	<u>5,568,000</u>	<u>7,408,000</u>	<u>8,120,000</u>	<u>8,196,000</u>	<u>6,750,000</u>	<u>8,147,000</u>	<u>3,374,000</u>
Total net pension liability	<u>\$ 15,161,000</u>	<u>\$ 16,097,000</u>	<u>\$ 20,421,000</u>	<u>\$ 21,846,000</u>	<u>\$ 22,511,000</u>	<u>\$ 19,123,000</u>	<u>\$ 23,054,000</u>	<u>9,045,000</u>
County Office's covered payroll	\$ 7,205,000	\$ 7,259,000	\$ 8,018,000	\$ 7,866,000	\$ 7,990,000	\$ 4,504,000	\$ 8,606,800	\$ 6,910,000
County Office's proportionate share of the net pension liability as a percentage of its covered payroll	131.20%	145.05%	162.30%	174.50%	179.16%	274.71%	173.20%	82.07%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY  
For the Year Ended June 30, 2022

	Public Employer's Retirement Fund B Last 10 Fiscal Years							
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
County Office's proportion of the net pension liability	0.059%	0.065%	0.066%	0.067%	0.069%	0.068%	0.069%	0.064%
County Office's proportionate share of the net pension liability	\$ 7,505,000	\$ 9,624,000	\$ 13,034,000	\$ 15,909,000	\$ 18,435,000	\$ 19,849,000	\$ 21,093,000	\$ 13,061,000
County Office's covered payroll	\$ 6,154,000	\$ 7,228,000	\$ 7,918,000	\$ 8,496,000	\$ 9,177,000	\$ 9,489,000	\$ 10,130,000	\$ 9,170,000
County Office's proportionate share of the net pension liability as a percentage of its covered payroll	121.95%	133.15%	164.61%	187.25%	200.88%	209.18%	208.22%	142.43%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.89%	71.87%	70.85%	70.05%	70.00%	80.97%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS  
 For the Year Ended June 30, 2022

	State Teachers' Retirement Plan Last 10 Fiscal Years							
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Contractually required contribution	\$ 644,571	\$ 860,335	\$ 1,003,630	\$ 1,152,938	\$ 733,321	\$ 1,471,692	\$ 1,319,875	\$ 1,392,160
Contributions in relation to the contractually required contribution	<u>\$ (644,571)</u>	<u>\$ (860,335)</u>	<u>\$ (1,003,630)</u>	<u>\$ (1,152,938)</u>	<u>\$ (733,321)</u>	<u>\$ (1,471,692)</u>	<u>\$ (1,319,875)</u>	<u>\$ (1,392,160)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Office's covered payroll	\$ 7,259,000	\$ 8,018,000	\$ 7,866,000	\$ 7,990,000	\$ 4,504,000	\$ 8,606,800	\$ 6,910,000	\$ 7,289,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%*	16.15%**	16.92%***

\* This rate reflects the original employer contribution rate of 18.13 percent under AB1469, reduced for the 1.03 percentage points to be paid on behalf of employers pursuant to SB90.

\*\* This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.95 percentage points to be paid on behalf of employers pursuant to SB 90.

\*\*\* This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.18 percentage points to be paid on behalf of employers pursuant to SB 90.

All years prior to 2015 are not available.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS  
 For the Year Ended June 30, 2022

	Public Employer's Retirement Fund B Last 10 Fiscal Years							
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Contractually required contribution	\$ 850,864	\$ 938,001	\$ 1,173,463	\$ 1,425,344	\$ 1,713,883	\$ 1,997,667	\$ 1,898,153	\$ 2,487,012
Contributions in relation to the contractually required contribution	<u>\$ (850,864)</u>	<u>\$ (938,001)</u>	<u>\$ (1,173,463)</u>	<u>\$ (1,425,344)</u>	<u>\$ (1,713,883)</u>	<u>\$ (1,997,667)</u>	<u>\$ (1,898,153)</u>	<u>\$ (2,487,012)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Office's covered payroll	\$ 7,228,000	\$ 7,918,000	\$ 8,496,000	\$ 9,177,000	\$ 9,489,000	\$ 10,130,000	\$ 9,170,000	\$ 10,856,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
 June 30, 2022

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**NOTE 1 - PURPOSE OF SCHEDULES**

Budgetary Comparison Schedule: The County Office employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the County School Service and Adult Education Funds are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

Schedule of Changes in Total Other Postemployment Benefits (OPEB) Liability: The Schedule of Changes in Total OPEB Liability is presented to illustrate the elements of the County Office's Total OPEB liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available. The County Office has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the County Office's Total OPEB Liability.

Schedule of the County's Proportionate Share of the Net Pension Liability: The Schedule of the County Office's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the County's Net Pension Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the County Office's Contributions: The Schedule of the County Office's Contributions is presented to illustrate the County's required contributions relating to the pensions. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Changes of Benefit Terms: There are no changes in benefit terms reported in the Required Supplementary Information.

Changes of Assumptions: The discount rate used to calculate the County Office's OPEB liability was 3.5%, 2.2% and 2.16% in the June 30, 2019, 2020 and 2021 actuarial reports, respectively.

The discount rates used for the Public Employer's Retirement Fund B (PERF B) was 7.50, 7.65, 7.65, 7.15, 7.15, 7.15, 7.15 and 7.15 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019 and 2020 actuarial reports, respectively.

The following are the assumptions for State Teachers' Retirement Plan:

Assumption	Measurement Period						
	As of June 30, 2021	As of June 30, 2020	As of June 30, 2019	As of June 30, 2018	As of June 30 2017	As of June 30 2016	As of June 30 2015
Consumer price inflation	2.75%	2.75%	2.75%	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.10%	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.50%	3.50%	3.75%	3.75%



**SUPPLEMENTARY INFORMATION**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 COMBINING BALANCE SHEET  
 ALL NON-MAJOR FUNDS  
 June 30, 2022

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	Child Development <u>Fund</u>	Cafeteria <u>Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash in County Treasury	\$ 44,321	\$ (15,215)	\$ 29,106
Receivables	28,019	17,011	45,030
Due from other funds	<u>-</u>	<u>100</u>	<u>100</u>
Total assets	<u>\$ 72,340</u>	<u>\$ 1,896</u>	<u>\$ 74,236</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 74,604	\$ 297	\$ 74,901
Due to other funds	<u>-</u>	<u>1,599</u>	<u>1,599</u>
Total liabilities	<u>74,604</u>	<u>1,896</u>	<u>76,500</u>
Fund balances:			
Unrestricted	<u>(2,264)</u>	<u>-</u>	<u>(2,264)</u>
Total fund balance	<u>(2,264)</u>	<u>-</u>	<u>(2,264)</u>
Total liabilities and fund balances	<u>\$ 72,340</u>	<u>\$ 1,896</u>	<u>\$ 74,236</u>

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SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES  
 ALL NON-MAJOR FUNDS  
 For the Year Ended June 30, 2022

	Child Development <u>Fund</u>	Cafeteria <u>Fund</u>	<u>Total</u>
Revenues:			
Federal sources	\$ 52,704	\$ 62,281	\$ 114,985
Other state sources	6,718	3,587	10,305
Other local sources	<u>(2,264)</u>	<u>-</u>	<u>(2,264)</u>
 Total revenues	 <u>57,158</u>	 <u>65,868</u>	 <u>123,026</u>
Expenditures:			
Current:			
Classified salaries	-	110,433	110,433
Employee benefits	-	39,539	39,539
Books and supplies	-	121,176	121,176
Contract services and operating expenditures	<u>57,422</u>	<u>1,580</u>	<u>59,002</u>
 Total expenditures	 <u>57,422</u>	 <u>272,728</u>	 <u>330,150</u>
 Deficiency of revenues under expenditures	 <u>(264)</u>	 <u>(206,860)</u>	 <u>(207,124)</u>
Other financing sources (uses):			
Transfers in	-	221,805	221,805
Transfers out	<u>(2,000)</u>	<u>(14,945)</u>	<u>(16,945)</u>
 Total other financing (uses) sources	 <u>(2,000)</u>	 <u>206,860</u>	 <u>204,860</u>
 Net change in fund balances	 (2,264)	 -	 (2,264)
 Fund balance, July 1, 2021	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Fund balance, June 30, 2022	 <u>\$ (2,264)</u>	 <u>\$ -</u>	 <u>\$ (2,264)</u>

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 ORGANIZATION  
 June 30, 2022

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Sutter County Superintendent of Schools provides supportive services to eight elementary school districts, two unified school districts and two high school districts within Sutter County. There were no changes in the County boundaries during the current year.

The County Office supervises the activities and financial affairs of each school district to ensure that requirements of the California Education Code are met. It also provides administrative and budgetary assistance, furnishes educational specialists, facilitates the development or improvement of instructional programs, coordinates interdistrict activities, and performs other services, as needed, to improve the quality of education throughout the County.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
June McJunkin	President	2024
Victoria Lachance	Vice President	2024
Jim Richmond	Member	2022
Harjit Singh	Member	2022
Vacant	Member	2022

CABINET ADMINISTRATION

<p>Tom Reusser Superintendent</p> <p>Joe Hendrix Deputy Superintendent</p> <p>Ron Sherrod Assistant Superintendent Business Services</p> <p>Brian Gault Assistant Superintendent Educational Services</p> <p>Dr. Carolyn Patton Assistant Superintendent SELPA</p> <p>Eric Pomeroy Assistant Superintendent Career and Adult Education</p>	<p>Jessica Burrone Director Special Education</p> <p>Kathy Mercier Director Human Resources</p> <p>Angela Huerta Director Communications</p> <p>Maggie Nicoletti Executive Assistant to the Superintendent</p>
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SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF AVERAGE DAILY ATTENDANCE  
June 30, 2022

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	<u>Second Period Report</u>	<u>Annual Report</u>
Certificate Numbers	52EF6161	14B47A5B
County Funded Non-Juvenile Courts:		
Elementary	4	5
Secondary	<u>22</u>	<u>24</u>
Total County Funded Non-Juvenile Courts	<u>26</u>	<u>29</u>

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS  
For the Year Ended June 30, 2022

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education</u>			
	Special Education Cluster:		
84.027A	Special Education: Alternate Dispute Resolution, Part B, Sec 611	13007	\$ 84,164
84.173A	Special Education: IDEA Preschool Staff Development, Part B, Section 619	13431	621
	Subtotal Special Education Cluster		<u>84,785</u>
	Adult Education Programs:		
84.002A	Adult Education: Adult Basic Education and ELA	14508	77,228
84.002A	Adult Education: English Literacy and Civics Education	14109	35,952
84.002	Adult Education: Institutionalized Adults	13971	42,306
84.002A	Adult Education : Adult Education	13978	<u>167,158</u>
	Subtotal Adult Education Programs		<u>322,644</u>
	ESEA: Title I Programs:		
84.010	ESSA: Title I, Part A, Basic Grants Low Income and Neglected	14329	86,427
84.010	ESEA: ESSA School Improvement (CSI) Funding for LEAs	15438	220,926
84.010	ESEA: ESSA School Improvement (CSI) Funding for COEs	15439	<u>28,694</u>
	Subtotal ESEA: Title I Programs		<u>336,047</u>
	Education Stabilization Fund Programs - COVID-19:		
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve - COVID-19	15618	110,682
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs - COVID-19	15620	79,353
84.425	Expanded Learning Opportunities (ELO) Grant: GEER II - COVID-19	15619	27,938
84.425C	Governor's Emergency Education Relief Fund: Learning Loss Mitigation - COVID-19	15517	124,929
84.425	American Rescue Plan-Homeless Children and Youth (ARP - Homeless I) - COVID-19	15564	112
84.425	Elementary and Secondary School Emergency Relief (ESSER) Fund - COVID-19	15536	26,451
84.425	Elementary and Secondary School Emergency Relief (ESSER II) Fund - COVID-19	15547	<u>258,399</u>
	Subtotal Education Stabilization Fund Programs - COVID-19		<u>627,864</u>
84.181	Special Education: IDEA Early Intervention, Part C	23761	169,534
84.196	ESEA: Education for Homeless Children and Youth, Subtitle VII-B McKinney-Vento Act	14332	57,467
84.126	Department of Rehab: Workability II, Transition Partnership	10006	184,239

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS  
For the Year Ended June 30, 2022

<u>Assistance Listing Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass- Through Entity Identifying Number</u>	<u>Federal Expend- itures</u>
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education</u>			
84.365	ESSA: Title III, English Learner Student Program	14346	\$ 49,431
84.367	ESSA: Title II, Part A, Supporting Effective Instruction	14341	13,581
84.424	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	15396	<u>10,000</u>
Total U.S. Department of Education			<u>1,855,592</u>
<u>U.S. Department of Health &amp; Human Services - Passed Through</u>			
<u>California Department of Education</u>			
93.575	Child Development: Local Planning Councils	13946	<u>52,704</u>
Total U.S. Department of Health & Human Services			<u>52,704</u>
<u>U.S. Department of Labor - Passed through California Department</u>			
<u>of Education</u>			
17.259	Workforce Innovation and Opportunity Act	10055	<u>2,195,931</u>
Total U.S. Department of Labor			<u>2,195,931</u>
<u>U.S. Department of Agriculture - Passed Through</u>			
<u>California Department of Education</u>			
Child Nutrition Cluster:			
10.555	Child Nutrition: School Programs	13391	275,087
10.555	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	15637	<u>12,586</u>
Subtotal Child Nutrition Cluster			<u>287,673</u>
Total U.S. Department of Agriculture			<u>287,673</u>
Total Federal Programs			<u>\$ 4,391,900</u>

See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
For the Year Ended June 30, 2022

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	Enterprise <u>Fund</u>
June 30, 2022 Unaudited Actual Financial Reporting Ending Fund Balance:	\$ 3,175
Client proposed adjustment for GASB 68	(35,885)
Deferred outflow of resources related to purchase of Cambridge College	<u>(450,000)</u>
June 30, 2022 Audit Financial Statements Ending Fund Balance	<u>\$ (482,710)</u>

There were no adjustments made to any other funds of the County Office.

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See accompanying notes to supplementary information.



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
For the Year Ended June 30, 2022  
(UNAUDITED)

	(Budgeted) <u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<u>County School Service Fund</u>				
Revenues and other financing sources	\$ 41,064,754	\$ 38,585,467	\$ 36,880,985	\$ 36,664,144
Expenditures	38,126,703	34,815,258	32,685,957	33,846,446
Other uses and transfers out	2,589,923	3,815,657	412,147	655,936
Total outgo	40,716,626	38,630,915	33,098,104	34,502,382
Change in fund balance	\$ 348,128	\$ (45,448)	\$ 3,782,881	\$ 2,161,762
Ending fund balance	\$ 19,378,764	\$ 19,030,636	\$ 19,076,084	\$ 15,293,203
Available reserves	\$ 2,029,984	\$ 1,928,902	\$ 1,651,990	\$ 1,686,257
Designated for economic uncertainties	\$ 2,029,984	\$ 1,928,902	\$ 1,651,990	\$ 1,686,257
Undesignated fund balance	\$ -	\$ -	\$ -	\$ -
Available reserves as percentages of total outgo	<u>5.0%</u>	<u>5.0%</u>	<u>5.0%</u>	<u>4.9%</u>
<u>All Funds</u>				
Total long-term liabilities	\$ 22,870,632	\$ 22,905,328	\$ 40,274,944	\$ 35,791,097
Average daily attendance at annual	<u>25</u>	<u>26</u>	<u>50</u>	<u>50</u>

The County School Service Fund balance has increased by \$5,899,195 over the past three years. The fiscal year 2022-23 budget projects a surplus of \$348,128. For a County Office this size, the State of California recommends available reserves of at least 3 percent of total County School Service Fund expenditures, transfers out, and other uses (total outgo). The County Office met this requirement at June 30, 2022.

The County Office has incurred operating surplus in two of the past three years, and anticipates incurring an operating surplus during the 2022-23 fiscal year.

Total long-term liabilities have decreased by \$12,885,769 over the past two years, primarily due to the net pension obligation and total OPEB liability.

Average daily attendance has decreased by 24 over the past two years and is anticipated to decrease by 1 during the 2022-23 fiscal year.

See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF CHARTER SCHOOLS  
For the Year Ended June 30, 2022

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Charter Schools Chartered by County Office

2000 – AeroSTEM Academy

2089 – Pathways Charter Academy

Included in County Office  
Financial Statements, or  
Separate Report

Separate Report

Included in County Office  
Financial Statements

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See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO SUPPLEMENTARY INFORMATION  
June 30, 2022

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**NOTE 1 - PURPOSE OF SCHEDULES**

Schedule of Average Daily Attendance: Average daily attendance is a measurement of the number of pupils attending classes of the County Office. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts or county offices. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Expenditure of Federal Awards: The Schedule of Expenditure of Federal Awards includes the federal award activity of the County Office and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County Office has elected not to use the 10-percent de minimus indirect cost rate allowed in the Uniform Guidance.

Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements: This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis – Unaudited: This schedule provides information on the County Office's financial condition over the past three years and its anticipated condition for the 2022-23 fiscal year, as required by the State Controller's Office.

Schedule of Charter Schools: This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

**NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM**

Education Code Section 14502 requires certain disclosures in the financial statements of county offices of education which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2022, the County Office did not adopt such a program.

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(Continued)

INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Board of Education  
Sutter County Superintendent of Schools  
Yuba City, California

**Report on Compliance with State Laws and Regulations**

***Opinion on Compliance with State Laws and Regulations***

We have audited Sutter County Superintendent of Schools' compliance with the types of compliance requirements described in the State of California's *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2022.

<u>Description</u>	<u>Procedures Performed</u>
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No, See Below
Independent Study	No, See Below
Continuation Education	No, See Below
Instructional Time	No, See Below
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	No, See Below
Classroom Teacher Salaries	No, See Below
Early Retirement Incentive	No, See Below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, See Below
Middle or Early College High Schools	No, See Below
K-3 Grade Span Adjustment	No, See Below
Transportation Maintenance of Effort	No, See Below
Apprenticeship: Related and Supplemental Instruction	No, See Below
Comprehensive School Safety Plan	Yes
District of Choice	No, See Below
California Clean Energy Jobs Act	No, See Below
After/Before School Education Protection Account Funds	No, See Below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Independent Study – Course Based	No, See Below
Immunizations	No, See Below

(Continued)

<u>Description</u>	<u>Procedures Performed</u>
Educator Effectiveness	Yes
Expanded Learning Opportunities (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
In Person Instruction Grant	Yes
Attendance, for charter schools	Yes
Mode of Instruction, for charter schools	No, See Below
Nonclassroom-Based Instruction/Independent Study, for charter schools	Yes
Determination of Funding for Nonclassroom-Based Instruction, for charter schools	Yes
Charter School-Annual Instruction Minutes-Classroom based	No, See Below
Charter School Facility Grant Program	No, See Below

The County Office did not operate any kindergarten programs; therefore, we will not perform any procedures over Kindergarten Continuance.

Independent Study ADA is below the minimum required for audit procedures; therefore, we did not perform any procedures related to independent study.

The County Office did not offer Continuation Education; therefore, we did not perform any procedures related to Continuation Education.

Instructional Time does not apply to County Offices of Education; therefore, we did not perform any procedures related to Instructional Time.

The County Office is not a School District, therefore Ratio of Administrative Employees to Teachers is not applicable.

The County Office is not a School District; therefore, Classroom Teachers Salaries is not applicable.

The County Office did not operate an Early Retirement Incentive Program in the current year; therefore, we will not perform any procedures over this section.

The County Office does not operate a Juvenile Court School; therefore, we did not perform any procedures related to Juvenile Court Schools.

The County Office did not have Middle or Early College programs; therefore, we did not perform any procedures related to Middle or Early College.

The County Office did not operate any traditional kindergarten through third grade programs; therefore, we will not perform any procedures over K-3 Grade Span Adjustment.

We did not perform any procedures related to Transportation Maintenance of Effort as the County Office did not expend or reserve any Transportation MOE funds in the 2012-13 base year.

The County Office did not operate an Apprenticeship - Related and Supplemental Instruction programs in the current year; therefore, we will not perform any procedures over this section.

The County Office did not elect to operate as District of Choice; therefore, we will not perform any procedures over this section.

The County Office did not expend any Clean Energy Job Act funds; therefore, we did not perform any procedures over this section.

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(Continued)

The County Office did not offer After/Before School Education and Safety Programs; therefore, we did not perform any procedures related to this section.

The County Office does not operate any Independent Study - Course Based programs; therefore, we did not perform any procedures over this section.

The County Office did not have any schools subject to audit of immunizations; therefore, we did not perform any procedures related to Immunizations.

The County Office does not operate a Classroom Based Charter; therefore, we did not do any procedures over Charter Schools Mode of Instruction or Charter Schools Annual Instructional Minutes - Classroom Based.

The County Office did not receive any Charter School Facility Grant Program funding in the 2021-22 year; therefore, we did not perform any procedures over this section.

In our opinion, Sutter County Superintendent of Schools complied, in all material respects, with the compliance requirements referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2022.

### ***Basis for Opinion on Compliance with State Laws and Regulations***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County Office and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the County Office's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County Office's government programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County Office's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County Office's compliance with the requirements of the government program as a whole.

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(Continued)

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County Office's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County Office's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of the County Office's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Purpose of this Report***

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the State of California's *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

  
Crowe LLP

Sacramento, California  
December 14, 2022

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Education  
Sutter County Superintendent of Schools  
Yuba City, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Sutter County Superintendent of Schools' basic financial statements, and have issued our report thereon dated December 14, 2022, except as to Note 12, which is as of April 22, 2024.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Sutter County Superintendent of Schools' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

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(Continued)



## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Sutter County Superintendent of Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Crowe LLP

Sacramento, California  
December 14, 2022, except as to Note 12,  
which is as of April 22, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED  
BY UNIFORM GUIDANCE

Board of Education  
Sutter County Superintendent of Schools  
Yuba City, California

**Report on Compliance for Each Major Federal Program**

*Opinion on Each Major Federal Program*

We have audited Sutter County Superintendent of Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Sutter County Superintendent of Schools' major federal programs for the year ended June 30, 2022. Sutter County Superintendent of Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Sutter County Superintendent of Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Sutter County Superintendent of Schools' and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Sutter County Superintendent of Schools' compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Sutter County Superintendent of Schools' federal programs.

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(Continued)

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Sutter County Superintendent of Schools' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Sutter County Superintendent of Schools' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Sutter County Superintendent of Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Sutter County Superintendent of Schools' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

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

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

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(Continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
Crowe LLP

Sacramento, California  
December 14, 2022

## **FINDINGS AND RECOMMENDATIONS**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
 Year Ended June 30, 2022

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SECTION I - SUMMARY OF AUDITOR'S RESULTS

**FINANCIAL STATEMENTS**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	_____ X	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	_____ X	None reported

Noncompliance material to financial statements noted?

	_____ Yes	_____ X	No
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**FEDERAL AWARDS**

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_____ X	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	_____ X	None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

	_____ Yes	_____ X	No
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Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425, 84.425C 17.259	Education Stabilization Fund Programs - COVID-19 Workforce Innovation and Opportunity Act

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?

	_____ X	Yes	_____ No
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**STATE AWARDS**

Type of auditors' report issued on compliance for state programs: Unmodified

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2022

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SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2022

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SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

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(Continued)



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2022

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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

**STATUS OF PRIOR YEAR  
FINDINGS AND RECOMMENDATIONS**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS  
Year Ended June 30, 2022

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No matters were reported.

BOARD AGENDA ITEM: 2022-23 Revised Audit Report

BOARD MEETING DATE: June 20, 2024

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Crowe LLP

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

Revised audit report to include 90/10 revenue percentage test to ensure compliance with Federal Student Aid regulations that restrict Federal Title IV revenue from exceeding 90% of receipts for tuition.

Audit of the financial statements of Sutter County Superintendent of Schools as of June 30, 2023 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sutter County Superintendent of Schools and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS**  
**FINANCIAL STATEMENTS**  
June 30, 2023

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

FINANCIAL STATEMENTS  
June 30, 2023

CONTENTS

INDEPENDENT AUDITOR'S REPORT .....	1
MANAGEMENT'S DISCUSSION AND ANALYSIS .....	4
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
STATEMENT OF NET POSITION .....	9
STATEMENT OF ACTIVITIES .....	10
FUND FINANCIAL STATEMENTS:	
BALANCE SHEET - GOVERNMENTAL FUNDS .....	11
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION .....	12
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS .....	13
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS - TO THE STATEMENT OF ACTIVITIES .....	14
STATEMENT OF NET POSITION - PROPRIETARY FUNDS .....	15
STATEMENT OF CHANGE IN NET POSITION - PROPRIETARY FUNDS .....	16
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS .....	17
STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS .....	18
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS .....	19
NOTES TO FINANCIAL STATEMENTS .....	20
REQUIRED SUPPLEMENTARY INFORMATION:	
COUNTY SCHOOL SERVICE FUND BUDGETARY COMPARISON SCHEDULE .....	49
SCHEDULE OF CHANGES IN THE COUNTY OFFICE'S TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY .....	50
SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY .....	51

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

FINANCIAL STATEMENTS  
June 30, 2023

CONTENTS

REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED):

SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS .....	53
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION .....	55

SUPPLEMENTARY INFORMATION:

COMBINING BALANCE SHEET - ALL NON-MAJOR FUNDS .....	56
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - ALL NON-MAJOR FUNDS. ....	57
ORGANIZATION .....	58
SCHEDULE OF AVERAGE DAILY ATTENDANCE.....	59
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS .....	60
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS.....	62
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS - UNAUDITED.....	63
SCHEDULE OF CHARTER SCHOOLS.....	64
NOTES TO SUPPLEMENTARY INFORMATION.....	65
INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE.....	66
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i> .....	71
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE .....	73
FINDINGS AND RECOMMENDATIONS:	
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS.....	76
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS.....	80
FINANCIAL RESPONSIBILITY SUPPLEMENTAL SCHEDULE – US DEPARTMENT OF EDUCATION.....	81

## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Sutter County Superintendent of Schools  
Yuba City, California

**Report on the Audit of the Financial Statements*****Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Sutter County Superintendent of Schools' basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Sutter County Superintendent of Schools, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Sutter County Superintendent of Schools' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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(Continued)



## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Sutter County Superintendent of Schools' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 to 8 and the County School Service Fund Budgetary Comparison Schedule, the Schedule of Changes in the County Office's Total Other Postemployment Benefits (OPEB) Liability, the Schedule of the County Office's Proportionate Share of the Net Pension Liability, and the Schedule of the County Office's Contributions on pages 49 to 53 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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(Continued)

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sutter County Superintendent of Schools' basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information on pages 55-63 and 80-81 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and, except for that portion marked "unaudited," was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023 on our consideration of Sutter County Superintendent of Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sutter County Superintendent of Schools' internal control over financial reporting and compliance.

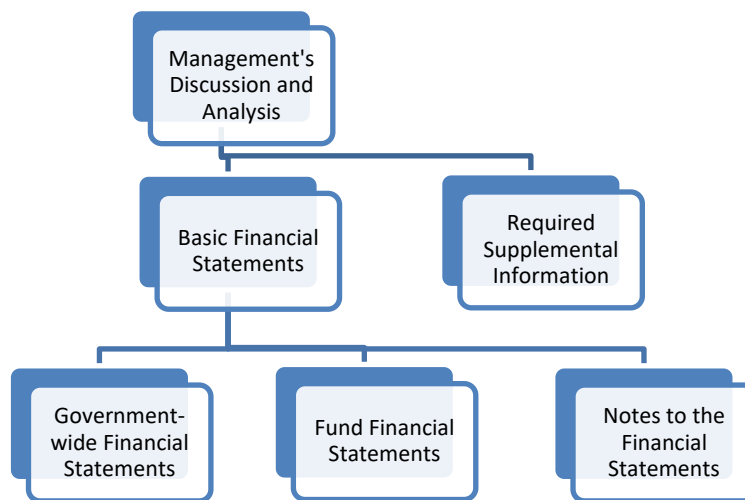
  
Crowe LLP

Sacramento, California  
December 15, 2023, except as to Note 14, which is  
as of April 17, 2024

This section of Sutter County Superintendent of Schools (County Office) annual financial report represents our discussion and analysis of the County Office’s financial performance during the fiscal year ending on June 30, 2023. We encourage readers to consider the information presented in conjunction with information which is furnished in the financial statements that follow this section.

### Overview of the Financial Statements

This report consists of the following three sections: management’s discussion and analysis (this section), the basic financial statements, and the required supplementary information. The basic financial statements include two kinds of statements that present different views of the County Office: government-wide financial statements and fund financial statements. The financial statements may also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.



### Government-wide Financial Statements

Government-wide financial statements report information about Sutter County Superintendent of Schools as a whole using accounting methods similar to those used by private-sector businesses. This means the statements take into account all revenues and expenses related to the fiscal year, regardless of when the cash involved is received or paid. The government-wide statements do not include programs and activities that are fiduciary in nature because their resources may not be used to support the operations of the Sutter County Superintendent of Schools.

The two government-wide statements report the County Office’s net position and how it has changed. Net position, or the difference between the County Office’s assets and liabilities, is one way to measure the County Office’s financial position. Increases or decreases in the County Office’s net position are indicators of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements are reported in two categories:

- Governmental Activities include the basic instructional services, support services, debt service payments, and capital equipment purchases. Local Control Funding Formula funds, state grants, federal grants, and interest earnings finance the majority of these activities.
- Business-type Activities reflect the operations of the Shady Creek Outdoor Education Program facility during non-student times, such as weekends, when the facility is available to outside groups for a fee. The revenues generated from these activities are transferred to the general program in an effort to reduce student cost. Operational costs of the Career Training Center are also included in business-type activities.

## **Fund Financial Statements**

The fund financial statements provide more detailed information regarding three major categories of funds: governmental funds, proprietary funds, and fiduciary funds. Funds are the accounting devices the County Office uses to keep track of specific sources of funding and expenditures/expenses for particular activities or objectives. The Sutter County Superintendent of Schools, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal and contractual requirements.

1. **Governmental funds** are used to account for most of the County Office's basic services. The governmental funds provide a detailed short-term view that help determine whether there are more or fewer financial resources that can be spent in the near future to finance County Office operations. The primary differences between the government-wide and fund statements relate to capital assets, and long-term liabilities, which are reported in the government-wide financial statements, but not in the fund-based statements. Capital assets are items such as land and buildings, and long-term liabilities are items such as bonded debt, net pension liability, amounts owed for compensated absences, and capital lease obligations.
2. **Proprietary funds** are used to show activities that operate more like entities found in the private sector. The County Office operates three proprietary funds: two enterprise funds, one for the Shady Creek Outdoor Education Program facility and one for the Sutter County Career Training Center and a self-insurance fund for post-employment health care benefits for eligible retired employees.
3. **Fiduciary funds** are used to account for resources held for the benefit of external parties. Fiduciary funds are not reported in the government-wide financial statements because the resources of these funds are not available to support the operations of the Sutter County Superintendent of School's programs.

## **Financial Analysis of the County Office**

### **Net Position**

On June 30, 2023, total net position from governmental activities is \$22.8 million, an increase of \$5.9 million compared to the prior year. Although there are several changes that offset each other, this 35% increase is primarily due to an increase in cash from surpluses that are designated for future facility needs and within restricted programs.

Investment in capital assets, net of related debt, represents \$16.7 million of the Sutter County Superintendent of School’s total net position. This includes investment in items such as land, buildings, and capital equipment. Another \$8.9 million of the Sutter County Superintendent of Schools’ net position represents resources that are subject to external restrictions on how they may be used. Any final positive remaining net position represents unrestricted assets, which may be used to meet ongoing obligations, though certain laws and internally imposed designations on resources may further limit the purpose for which those assets may be used.

The Statement of Net Position reports all financial and capital resources. The statement presents the assets and liabilities in order of relative liquidity. The liabilities with average maturities greater than one year are reported in two components – the amount due within one year and the amount due in more than one year. The long-term liabilities of the County Office, consisting of net pension liability, other post-employment benefits and compensated absences payable have been reported in this manner on the Statement of Net Position.

As shown on the Statement of Net Position, the County Office’s total activities at the end of the fiscal year reflected assets of \$56.1 million and liabilities of \$42.3 million. The largest assets are \$32.4 million in cash, \$13.6 million in depreciable capital assets, \$6.4 million in receivables, and \$3.1 million in non-depreciable assets. The largest liabilities are long-term liabilities of \$37.7 million of which \$32 million represent the net pension liability.

### Fund Level Highlights

As of June 30, 2023, the Sutter County Superintendent of Schools’ governmental funds reported a combined ending fund balance of \$29.9 million, an increase of \$4.6 million compared to the prior fiscal year.

### Fund Financial Analysis

The Balance Sheet of the governmental funds reported \$34.9 million in assets, \$5 million in liabilities, and \$29.9 million in fund balances as of June 30, 2023. Total assets primarily consist of cash balances of \$27.5 million and accounts receivable of \$6.4 million, while total liabilities primarily consist of \$3.1 million in accounts payable and \$755 thousand in unearned revenue.

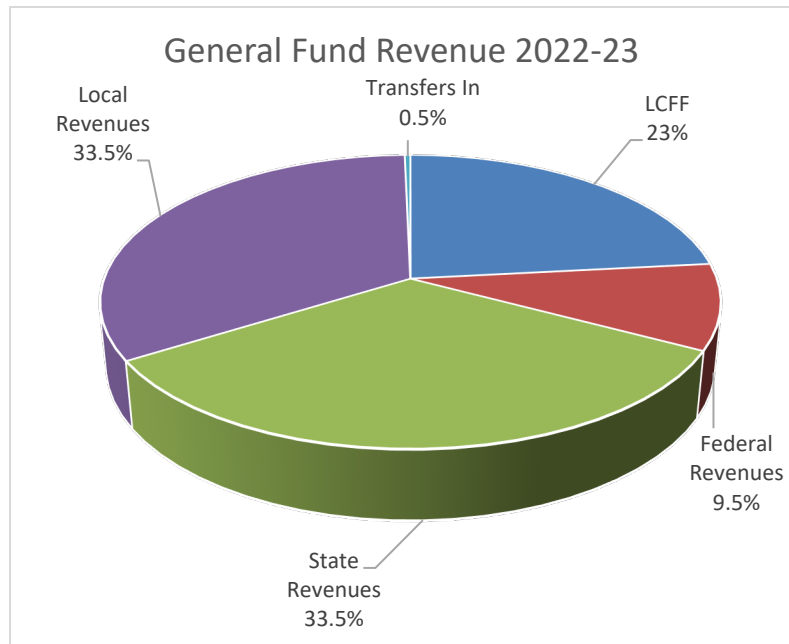
Within the total \$29.9 million in fund balance, \$17.3 million is reserved for specific programs by federal or state law, external constraints, or by contractual obligations, as well as internally imposed restrictions. A total of \$2.1 million is designated for economic uncertainties, \$9.8 million is assigned for specific purposes, and the remaining \$674 thousand represents amounts that are generally unrestricted reserves, which have been designated as “non-spendable” to cover amounts for prepaid expenditures and revolving cash.

Governmental Funds				
Condensed Balance Sheet as of June 30, 2023				
	County School Service Fund	Special Reserve for Capital Outlay Projects Fund	All Non-Major Funds	Governmental Funds Total
<b>Assets</b>				
Cash	\$ 18,860,113	\$ 8,432,184	\$ 208,038	\$ 27,500,335
Receivables	6,084,249		283,535	6,367,784
Prepaid Expenses	650,254	-	13,209	663,463
Due from Other Funds	71,902	-	324,300	396,202
Total Assets	\$ 25,666,518	\$ 8,432,184	\$ 829,082	\$ 34,927,784
<b>Liabilities</b>				
Accounts Payable	\$ 2,410,639	\$ 10,311	\$ 760,045	\$ 3,181,055
Due to Other Funds	1,064,342	-	2,000	1,066,342
Unearned Revenue	755,457	-	-	755,457
Total Liabilities	\$ 4,230,438	\$ 10,311	\$ 762,045	\$ 5,002,854
<b>Fund Balances</b>	\$ 21,436,020	\$ 8,421,873	\$ 67,037	\$ 29,924,930

The Statement of Revenues, Expenditures, and Change in Fund Balances of the governmental funds shows \$49.7 million in revenues and \$44.5 million in expenditures. The largest source of revenue is Other State Sources representing \$19 million (38.3%), followed by LCFF of \$10.6 million (21.3%). The ending fund balance of the governmental funds for the year ending June 30, 2023 is \$29.9 million, which represents an increase of \$4.6 million (18.3%) from the prior year.

### Governmental Funds

The Sutter County Superintendent of Schools’ major governmental funds include the County School Service Fund, commonly called the General Fund, and the Special Reserve Fund (Fund 17). The County School Service Fund is the Sutter County Superintendent of Schools’ main operating fund. The Special Reserve Fund is used to earmark funds for long-term planning and non-capital projects. The Adult Education (Fund 11) is used to track revenue and expenses associated with our Adult Education program. The Special Reserve for Capital Outlay Projects (Fund 40) is used set aside general fund moneys for capital outlay



purposes. All other governmental funds are considered non-major funds for financial reporting purposes. The County School Service Fund ended the most recent fiscal year with a fund balance of \$21.4 million, while the remaining governmental funds reported a combined ending balance of \$8.5 million.

On the Statement of Revenues, Expenditures, and Change in Fund Balances for the governmental funds, the County School Service Fund had revenues of \$45.1 million and \$39 million in expenditures for the year ending June 30, 2023. The largest source of revenues for the County School Service Fund was \$15.1 million each from both other local sources and other state sources. The County School Service Fund’s ending balance as of June 30, 2023 was \$21.4 million, which represents an increase of \$2.4 million compared to the prior year.

### Custodial Funds

The Sutter County Superintendent of Schools has one custodial fund, the Special Education Pass Thru fund acts as a clearing account and therefore does not have net assets.

### Proprietary Funds

The Sutter County Superintendent of Schools has two proprietary funds: an internal service fund, the “Self-Insurance Fund,” and an enterprise fund, the “Other Enterprise Fund.” The Self-Insurance Fund, established in 2006-07, is used to pay post-employment health care benefits for eligible employees. The net position of the Self-Insurance Fund is \$4.9 million as of June 30, 2023, which is an increase of \$167

thousand. The Other Enterprise Fund is used to account for the revenue and expenses for use of the Shady Creek facility by outside agencies during student non-attendance days and programs within the Sutter County Career Training Center. Typically, the fund has minimal assets since excess cash is transferred to the General Fund to help offset the educational program cost for Shady Creek. The enterprise fund has a negative net position of \$537 thousand, which is largely attributed to the net pension liability.

## **Capital Asset and Long-Term Liabilities**

### **Capital Assets**

The Sutter County Superintendent of Schools investment in capital assets as of June 30, 2023 totaled \$16.7 million (net of accumulated depreciation), which was a slight increase of 1% from the prior year.

### **Long-Term Liabilities**

The Sutter County Superintendent of Schools did not make any purchases in 2022-23 that would require long-term debt.

### **Economic Outlook and Future Budgets**

Although the federal and state economies have shown growth, the Sutter County Superintendent of Schools continues to maintain its conservative approach to fiscal matters. The current times are filled with economic uncertainty with the state facing potential revenue shortfalls and budget deficits that could result in reductions of education spending. The state's total revenue for the last fiscal year will not be known until all 2022 taxes have been filed due to the tax filing extension until November. With these economic factors in mind, Sutter County Superintendent of Schools will continue to monitor reserves and adjust services as needed in the best interest of students in the community while maintaining its current positive position.

### **Requests for Information**

This financial report is designed to provide a general overview of the Sutter County Superintendent of Schools' finances to interested parties. Questions concerning the information provided in this report, or requests for additional information should be addressed to the Sutter County Superintendent of Schools Office, Business Services, 970 Klamath Lane, Yuba City, CA 95993.

## **BASIC FINANCIAL STATEMENTS**



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF NET POSITION  
June 30, 2023

	Governmental <u>Activities</u>	Business-Type <u>Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and investments (Note 2)	\$ 32,440,962	\$ 2,070	\$ 32,443,032
Receivables	6,369,349	13,113	6,382,462
Internal balances	(670,140)	582,002	(88,138)
Prepaid expenses	663,463	3,927	667,390
Non-depreciable capital assets (Note 4)	3,128,658	-	3,128,658
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>13,571,749</u>	<u>-</u>	<u>13,571,749</u>
Total assets	<u>55,504,041</u>	<u>601,112</u>	<u>56,105,153</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows of resources - pensions (Notes 7 and 8)	12,177,671	409,639	12,587,310
Deferred outflows of resources - college acquisition	-	337,500	337,500
Deferred outflows of resources - OPEB (Note 9)	<u>1,095,068</u>	<u>-</u>	<u>1,095,068</u>
Total Deferred Outflows of Resources	<u>13,272,739</u>	<u>747,139</u>	<u>14,019,878</u>
<b>LIABILITIES</b>			
Accounts payable	3,111,097	519,798	3,630,895
Unearned revenue	755,457	64,787	820,244
Due to grantor governments	134,362	-	134,362
Long-term liabilities (Note 5):			
Due within one year	20,951	-	20,951
Due after one year	<u>36,559,061</u>	<u>1,158,462</u>	<u>37,717,523</u>
Total liabilities	<u>40,580,928</u>	<u>1,743,047</u>	<u>42,323,975</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources - pensions (Notes 7 and 8)	4,745,067	141,933	4,887,000
Deferred inflows of resources - OPEB (Note 9)	<u>610,427</u>	<u>-</u>	<u>610,427</u>
Total Deferred Inflows of Resources	<u>5,355,494</u>	<u>141,933</u>	<u>5,497,427</u>
<b>NET POSITION</b>			
Net investment in capital assets	16,700,407	-	16,700,407
Restricted:			
Legally restricted programs	8,907,968	-	8,907,968
Capital projects	8,421,873	-	8,421,873
Internal service	4,877,788	-	4,877,788
Unrestricted	<u>(16,067,678)</u>	<u>(536,729)</u>	<u>(16,604,407)</u>
Total net position	<u>\$ 22,840,358</u>	<u>\$ (536,729)</u>	<u>\$ 22,303,629</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2023

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
Instruction	\$ 16,132,251	\$ 3,250,831	\$ 12,188,571	\$ -	\$ (692,849)	\$ -	\$ (692,849)
Instruction-related services:							
Supervision of instruction	4,532,881	549,156	2,441,164	-	(1,542,561)	-	(1,542,561)
School site administration	3,548,737	241,617	1,392,537	-	(1,914,583)	-	(1,914,583)
Pupil services:							
Food services	451,980	-	267,553	-	(184,427)	-	(184,427)
All other pupil services	4,200,292	727,210	4,038,485	-	565,403	-	565,403
General administration:							
Data processing	1,227,321	-	-	-	(1,227,321)	-	(1,227,321)
All other general administration	4,407,526	561,160	1,961,210	-	(1,885,156)	-	(1,885,156)
Plant services	2,104,836	70,280	408,251	-	(1,626,305)	-	(1,626,305)
Community Services	2,429,821	437,633	2,337,164	-	344,976	-	344,976
Enterprise activities	415,829	11,653	11,444	-	(392,732)	-	(392,732)
Other outgo	3,535,855	1,233,814	2,575,463	-	273,422	-	273,422
Business-type activities:							
Enterprise activities	<u>2,718,070</u>	<u>915,278</u>	<u>683,659</u>	<u>-</u>	<u>-</u>	<u>(1,119,133)</u>	<u>(1,119,133)</u>
Total governmental and business-type activities	<u>\$ 45,705,399</u>	<u>\$ 7,998,632</u>	<u>\$ 28,305,501</u>	<u>\$ -</u>	<u>(8,282,133)</u>	<u>(1,119,133)</u>	<u>(9,401,266)</u>
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					1,913,928	-	1,913,928
Federal and state aid not restricted to specific purposes					8,759,110	-	8,759,110
Interest and investment earnings (loss)					420,177	13,949	434,126
Interagency revenues					1,936,553	-	1,936,553
Miscellaneous					1,752,987	468,993	2,221,980
Internal transfers					<u>(582,172)</u>	<u>582,172</u>	<u>-</u>
Total general revenues					<u>14,200,583</u>	<u>1,065,114</u>	<u>15,265,697</u>
Change in net position					<u>5,918,450</u>	<u>(54,019)</u>	<u>5,864,431</u>
Net position, July 1, 2022					<u>16,921,908</u>	<u>(482,710)</u>	<u>16,439,198</u>
Net position, June 30, 2023					<u>\$ 22,840,358</u>	<u>\$ (536,729)</u>	<u>\$ 22,303,629</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2023

	County School Service Fund	Special Reserve For Capital Outlay Projects Fund	All Non-Major Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and investments:				
Cash in County Treasury	\$ 18,695,075	\$ 8,432,184	\$ 173,402	\$ 27,300,661
Cash in banks	1,958	-	-	1,958
Cash in revolving fund	10,370	-	-	10,370
Collections awaiting deposit	147,710	-	34,636	182,346
Cash with Fiscal Agent	5,000	-	-	5,000
Receivables	6,084,249	-	283,535	6,367,784
Due from other funds	71,902	-	324,300	396,202
Prepaid expenditures	<u>650,254</u>	<u>-</u>	<u>13,209</u>	<u>663,463</u>
 Total assets	 <u>\$ 25,666,518</u>	 <u>\$ 8,432,184</u>	 <u>\$ 829,082</u>	 <u>\$ 34,927,784</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 2,276,337	\$ 10,311	\$ 760,045	\$ 3,046,693
Due to grantor governments	134,362	-	-	134,362
Due to other funds	1,064,342	-	2,000	1,066,342
Unearned revenue	<u>755,457</u>	<u>-</u>	<u>-</u>	<u>755,457</u>
 Total liabilities	 <u>4,230,498</u>	 <u>10,311</u>	 <u>762,045</u>	 <u>5,002,854</u>
Fund balances:				
Nonspendable	660,624	-	13,209	673,833
Restricted	8,837,205	8,421,873	57,554	17,316,632
Assigned	9,796,421	-	-	9,796,421
Unassigned	<u>2,141,770</u>	<u>-</u>	<u>(3,726)</u>	<u>2,138,044</u>
 Total fund balances	 <u>21,436,020</u>	 <u>8,421,873</u>	 <u>67,037</u>	 <u>29,924,930</u>
 Total liabilities and fund balances	 <u>\$ 25,666,518</u>	 <u>\$ 8,432,184</u>	 <u>\$ 829,082</u>	 <u>\$ 34,927,784</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
June 30, 2023

Total fund balances - Governmental Funds \$ 29,924,930

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$26,615,721 and the accumulated depreciation is \$9,915,314 (Note 4). 16,700,407

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at June 30, 2023 consisted of (Note 5):

Net pension liability (Notes 7 and 8)	\$ (32,021,538)	
Total OPEB liability (Note 9)	(4,537,523)	
Compensated absences	(20,951)	
		(36,580,012)

In the governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the Statement of Net Position, deferred outflows and inflows of resources relating to pensions are reported (Notes 7 and 8):

Deferred outflows of resources relating to pensions	12,177,671	
Deferred inflows of resources relating to pensions	(4,745,067)	
		7,432,604

Internal service funds are used to conduct certain activities for which costs are charged to other funds. Assets and liabilities are reported with governmental activities in the Statement of Net Position. 4,877,788

In government funds, deferred outflows and inflows of resources relating to other postemployment benefits (OPEB) are not reported because they are applicable to future periods. In the Statement of Net Position, deferred outflows and inflows of resources relating to OPEB are reported (Note 9)

Deferred outflows of resources relating to OPEB	1,095,068	
Deferred inflows of resources relating to OPEB	(610,427)	
		484,641

Total net position - governmental activities \$ 22,840,358

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2023

	County School Service Fund	Special Reserve For Capital Outlay Projects Fund	All Non-Major Funds	Total Governmental Funds
Revenues:				
Local Control Funding Formula (LCFF):				
State apportionment	\$ 8,611,925	\$ -	\$ -	\$ 8,611,925
Local sources	<u>1,956,884</u>	<u>-</u>	<u>-</u>	<u>1,956,884</u>
Total LCFF	<u>10,568,809</u>	<u>-</u>	<u>-</u>	<u>10,568,809</u>
Federal sources	4,264,760	-	516,956	4,781,716
Other state sources	15,135,856	-	3,911,028	19,046,884
Other local sources	<u>15,174,794</u>	<u>114,506</u>	<u>3,324</u>	<u>15,292,624</u>
Total revenues	<u>45,144,219</u>	<u>114,506</u>	<u>4,431,308</u>	<u>49,690,033</u>
Expenditures:				
Current:				
Certificated salaries	9,720,548	-	518,587	10,239,135
Classified salaries	11,870,248	-	434,690	12,304,938
Employee benefits	9,624,462	-	342,506	9,966,968
Books and supplies	843,931	-	313,158	1,157,089
Contract services and operating expenditures	5,835,535	145,182	442,457	6,423,174
Other outgo	632,948	-	2,902,907	3,535,855
Capital outlay	<u>494,161</u>	<u>334,450</u>	<u>23,328</u>	<u>851,939</u>
Total expenditures	<u>39,021,833</u>	<u>479,632</u>	<u>4,977,633</u>	<u>44,479,098</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,122,386</u>	<u>(365,126)</u>	<u>(546,325)</u>	<u>5,210,935</u>
Other financing (uses) sources:				
Transfers in	155,642	2,600,000	620,740	3,376,382
Transfers out	<u>(3,872,644)</u>	<u>-</u>	<u>(85,910)</u>	<u>(3,958,554)</u>
Total other financing (uses) sources	<u>(3,717,002)</u>	<u>2,600,000</u>	<u>534,830</u>	<u>(582,172)</u>
Net change in fund balances	2,405,384	2,234,874	(11,495)	4,628,763
Fund balances, July 1, 2022	<u>19,030,636</u>	<u>6,186,999</u>	<u>78,532</u>	<u>25,296,167</u>
Fund balances, June 30, 2023	<u>\$ 21,436,020</u>	<u>\$ 8,421,873</u>	<u>\$ 67,037</u>	<u>\$ 29,924,930</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2023

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Net change in fund balances - Total Governmental Funds	\$ 4,628,763
Amounts reported for governmental activities in the Statement of Activities are different because:	
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the Statement of Net Position (Note 4).	878,447
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(730,015)
In governmental funds, other postemployment benefits are recognized when employers contributions are made. In government-wide statements, other postemployment benefits are recognized on the accrual basis (Notes 5 and 9).	(294,513)
In the Statement of Activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Note 5).	13,745
In governmental funds, pension costs are recognized when employer contributions are made. In the Statement of Activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was (Notes 7 and 8).	1,255,010
Net revenues of the Self-Insurance Fund are reported with governmental activities in the Statement of Activities.	<u>167,013</u>
Change in net position of governmental activities	<u>\$ 5,918,450</u>

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See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF NET POSITION –  
PROPRIETARY FUNDS  
June 30, 2023

	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
<b>ASSETS</b>		
Cash and Investments (Note 2):		
Cash in County Treasury	\$ -	\$ 4,940,627
Collections Awaiting Deposit	2,070	-
Due from Other Funds (Note 3)	651,904	-
Receivables	13,113	1,565
Prepaid Expenditures	3,927	-
Total assets	671,014	4,942,192
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows of resources - college acquisition	337,500	-
Deferred outflows of resources - pensions (Notes 7 and 8)	409,639	-
Total deferred outflows of resources	747,139	-
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	519,798	64,404
Unearned revenue	64,787	-
Due to other funds (Note 3)	69,902	-
Total current liabilities	654,487	64,404
Net pension liability - long-term (Notes 5, 7 and 8)	1,158,462	-
Total liabilities	1,812,949	64,404
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows of resources - pensions (Notes 7 and 8)	141,933	-
<b>NET POSITION</b>		
Unrestricted	\$ (536,729)	\$ 4,877,788

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF CHANGE IN NET POSITION –  
PROPRIETARY FUNDS  
For the Year Ended June 30, 2023

	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
Operating revenues:		
Tuition revenue	\$ 656,162	\$ -
Other federal revenue	565,709	-
Other state revenue	27,497	-
Other local revenue	<u>832,511</u>	<u>454,189</u>
Total operating revenues	<u>2,081,879</u>	<u>454,189</u>
Operating expenses:		
Certificated salaries	320,727	-
Classified salaries	466,504	-
Employee benefits	712,553	-
Books and supplies	279,313	-
Contract services and operating expenses	282,811	287,176
Payments to students	<u>656,162</u>	<u>-</u>
Total operating expenses	<u>2,718,070</u>	<u>287,176</u>
Operating (loss) income	<u>(636,191)</u>	<u>167,013</u>
Non-operating (expense) revenue:		
Transfers in	651,904	-
Transfers out	<u>(69,732)</u>	<u>-</u>
Total non-operating revenue	<u>582,172</u>	<u>-</u>
Change in net position	(54,019)	167,013
Net position, July 1, 2022	<u>(482,710)</u>	<u>4,710,775</u>
Net position, June 30, 2023	<u>\$ (536,729)</u>	<u>\$ 4,877,788</u>

See accompanying notes to financial statements.



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF CASH FLOWS –  
PROPRIETARY FUNDS  
For the Year Ended June 30, 2023

	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
Cash flows from operating activities:		
Cash received from self-insurance	\$ -	\$ 466,782
Cash received from federal, state and local sources	1,066,731	-
Cash paid to employees	(1,432,413)	-
Cash paid for operating expenses	<u>(147,084)</u>	<u>(282,025)</u>
Net cash (used in) provided by operating activities	<u>(512,766)</u>	<u>184,757</u>
Cash flows provided by financing sources:		
Transfer to other funds	(137,068)	-
Transfer from other funds	<u>651,904</u>	<u>-</u>
Net cash provided by financing sources	<u>514,836</u>	<u>-</u>
Net Increase in Cash in and Equivalents	2,070	184,757
Cash and equivalents, July 1, 2022	<u>-</u>	<u>4,755,870</u>
Cash and equivalents, June 30, 2023	<u>\$ 2,070</u>	<u>\$ 4,940,627</u>
Reconciliation of operating (loss) income to net cash (used in) provided by operating activities:		
Operating (loss) income	\$ (636,191)	\$ 167,013
Adjustments to reconcile operating (loss) income to net cash (used in) provided by operating activities:		
(Increase) decrease in:		
Receivables	(11,070)	12,593
Due from other funds	(367,645)	-
Prepaid Expenditures	(3,927)	-
Deferred outflows of resources	(87,076)	-
Increase (decrease) in:		
Accounts payable	418,967	5,151
Unearned revenues	19,729	-
Net pension liability	475,734	-
Deferred inflows of resources	<u>(321,287)</u>	<u>-</u>
Total adjustments	<u>123,425</u>	<u>17,744</u>
Net cash (used in) provided by operating activities	<u>\$ (512,766)</u>	<u>\$ 184,757</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF FIDUCIARY NET POSITION -  
CUSTODIAL FUNDS  
For the Year Ended June 30, 2023

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	<u>Special Education Pass-through Fund</u>
<b>ASSETS</b>	
Cash in County Treasury (Note 2)	\$ 32,209
Receivables	2,217,215
Due from other funds (Note 3)	<u>88,138</u>
Total assets	<u>2,337,562</u>
<b>LIABILITIES</b>	
Accounts payable	<u>2,336,483</u>
Total liabilities	<u>2,336,483</u>
<b>NET POSITION</b>	
Unrestricted	<u>\$ 1,079</u>

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See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –  
CUSTODIAL FUNDS  
For the Year Ended June 30, 2023

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	<u>Special Education Pass-through Fund</u>
Revenues:	
Federal - pass-through	\$ 4,521,882
Other State Revenue	5,960,967
Other Local Revenue	<u>11,879</u>
Total revenue	10,494,728
Expenditures:	
Other outgo	<u>10,482,849</u>
Change in net position	11,879
Net Postion, July 1, 2022	<u>(10,800)</u>
Net Postion, July 1, 2023	<u>\$ 1,079</u>

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See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Sutter County Superintendent of Schools (the "County Office") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the County Office conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

Reporting Entity: The Superintendent of Schools and the Board of Education are the level of government which has governance responsibilities over all activities related to public school education as conducted by the County Office. The County Office is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board since Board members and the Superintendent have approval authority, the responsibility to significantly influence operations and primary accountability for fiscal matters.

The County Office receives funding from local, state and federal government sources and must comply with all the requirements of these funding sources.

Basis of Presentation - Financial Statements: The basic financial statements include a Management's Discussion and Analysis (MD & A) section providing an analysis of the County Office's overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the County Office's activities, including infrastructure, and a focus on the major funds.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. Custodial funds are not included in the government-wide financial statements. Custodial funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Codification Section (GASB Cod. Sec.) N50.118-.121.

Program revenues: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the County Office's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the County Office's general revenues.

Allocation of indirect expenses: The County Office reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term liabilities is considered an indirect expense and is reported separately on the Statement of Activities.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Basis of Presentation - Fund Accounting: The accounts of the County Office are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. County Office resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

**A - Major Funds**

The County School Service Fund is the general operating fund of the County Office and accounts for all revenues and expenditures of the County Office not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not paid through other funds are paid from the County School Service Fund. For financial reporting purposes, the current year activity and year-end balances of the Special Reserve for Other than Capital Outlay Fund is included in the County School Service Fund.

The Special Reserve for Capital Outlay Projects Fund is a Capital Projects Fund used to account for resources used for the acquisition or construction of capital facilities and equipment by the County Office.

The Proprietary Fund - Enterprise Fund is a business-type activity fund that is used to account for activities of the Shady Creek Outdoor School Program and Sutter County Career Technical Training Center. On September 1, 2021, Sutter County Superintendent of Schools acquired Cambridge Junior College (the "College") in exchange for \$450,000. Sutter County Superintendent of Schools incorporated the College with and into the Sutter County Career Technical Training Center and operates the College and accounts for its operations in an enterprise fund. No assets or liabilities were acquired nor are currently held by the College.

The Proprietary Fund - Internal Service Fund is a self-insurance fund used to account for services rendered on a cost-reimbursement basis within the County Office.

**B - Other Funds**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This classification includes the Adult Education, Child Development and Cafeteria Funds.

The Special Education Pass-Through Fund is a custodial fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for special education programs operated by various school districts within the county.

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

Accrual: Governmental activities in the government-wide financial statements, the proprietary fund financial statements and the custodial fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Budgets and Budgetary Accounting: By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The County Office's governing board satisfied these requirements.

Receivables: Receivables consist of amounts due from the federal, state and local government, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the County Office's grants and contracts. The County Office has determined that no allowance for doubtful accounts was needed as of June 30, 2023.

Capital Assets: Capital assets purchased or acquired, with an original cost of \$5,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported at acquisition value for the contributed asset. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 4 - 30 years depending on asset types.

Deferred Outflows/Inflows of Resources: In addition to assets, the Statement of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The County Office has recognized a deferred outflow of resources related to the recognition of the net pension liability, the college acquisition for Sutter County Career Technical Training Center and total OPEB liability reported in the Statement of Net Position.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The County Office has recognized a deferred inflow of resources related to the recognition of the net pension liability and total OPEB liability reported in the Statement of Net Position.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Certain investments are reported at fair value.

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 3,272,176	\$ 9,315,134	\$ 12,587,310
Deferred inflows of resources	\$ 3,640,000	\$ 1,247,000	\$ 4,887,000
Net pension liability	\$ 8,795,000	\$ 24,385,000	\$ 33,180,000
Pension expense	\$ 841,721	\$ 3,263,012	\$ 4,104,733

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

The County Office has allocated 3.45% and 3.25 % of the County Office's proportionate share of the STRP and PERF B, respectively, net pension liability and related deferred inflows of resources and outflows of resources to the County Office's business-type activities.

Interfund Activity: Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or governmental proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Compensated Absences: Compensated absences benefits totaling \$20,951 are recorded as a liability of the County Office. The liability is for the earned but unused benefits. The amount to be provided by future operations represents the total amount that would be required to be provided from the general operating revenues of the County Office if all the benefits were to be paid.

Accumulated Sick Leave: Sick leave benefits are accumulated for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the County Office since cash payment of such benefits is not probable. Therefore, sick leave benefits are recorded as expenditures in the period that sick leave is taken.

Unearned Revenue: Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

Net Position: Net position is displayed in three components:

1 - Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

2 - Restricted Net Position - Restrictions of the ending net position indicate the portions of net position not appropriate for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represents the portion of net position restricted to specific program expenditures. The restriction for capital projects represents the portion of net position restricted for capital projects. The restriction for self-insurance represents the portion of net position restricted for payment of contracted services related to claims. It is the County Office's policy to use restricted net position first when allowable expenditures are incurred.

3 - Unrestricted Net Position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

Fund Balance Classifications: Governmental Accounting Standards Board Codification Sections 1300 and 1800, Fund Balance Reporting and Governmental Fund Type Definitions (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are non-spendable, restricted, committed, assigned and unassigned.

A – Non-spendable Fund Balance: The non-spendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash and prepaid expenditures.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B - Restricted Fund Balance:** The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide and fiduciary fund statements.

**C - Committed Fund Balance:** The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2023, the County Office had no committed fund balances.

**D - Assigned Fund Balance:** The assigned fund balance classification reflects amounts that the County Office's Board of Education has approved to be used for specific purposes, based on the County Office's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances. At June 30, 2023, Sutter County Superintendent had been designated with authority to make fund balance assignments.

**E - Unassigned Fund Balance:** In the County School Service Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the County School Service Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the County School Service Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

Fund Balance Policy: The County Office has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require county offices to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education and the Superintendent. The County Office has established a policy to maintain a 5% reserve for economic uncertainty but has not established a stabilization arrangement.

Property Taxes: Secured property taxes are attached as an enforceable lien on property as of March 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The County of Sutter bills and collects taxes for the County Office. Tax revenues are recognized by the County Office when due.

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(Continued)



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Encumbrances: Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

Eliminations and Reclassifications: In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results may differ from those estimates.

New Accounting Pronouncements: In May 2020, the GASB issued GASB Statement No. 96, Subscription-Based Information Technology Arrangements. GASB Statement No. 96 defines a subscription-based information technology arrangement and requires the recognition of a right to use subscription asset and corresponding subscription liability. This statement was effective for fiscal years beginning after June 15, 2022. There was no impact to the County Office's July 1, 2022 net position as a result of the implementation of GASB Statement No. 96.

**NOTE 2 - CASH AND INVESTMENTS**

Cash at June 30, 2023 consisted of the following:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Fiduciary Activities</u>
Pooled Funds:			
Cash in County Treasury	\$ 32,241,288	\$ -	\$ 32,209
Collections awaiting deposit	182,346	2,070	
Deposits:			
Revolving cash fund	10,370	-	-
Cash on hand and in banks	1,958	-	-
Cash with Fiscal Agent	5,000	-	-
Total	\$ 32,440,962	\$ 2,070	\$ 32,209

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 2 - CASH AND INVESTMENTS** (Continued)

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

Because the County Office's deposits are maintained in a recognized pooled investment fund under the care of a third party and the County Office's share of the pool does not consist of specific, identifiable investment securities owned by the County Office, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, Sutter County Treasurer may invest in derivative securities. However, at June 30, 2023, Sutter County Treasurer has indicated that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Deposits - Custodial Credit Risk: The County Office limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2023, the carrying amount of the County Office's accounts was \$12,328 and the bank balances were \$8,786, all of which was insured by the FDIC.

Cash with Fiscal Agent: Cash with Fiscal Agent totaling \$5,000 represents amounts held in the County Office's name by a third party custodian at June 30, 2023.

Interest Rate Risk: The County Office does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2023, the County Office had no significant interest rate risk related to cash and investments held.

Concentration of Credit Risk: The County Office does not place limits on the amount it may invest in any one issuer. At June 30, 2023, the County Office had no concentration of credit risk.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 3 - INTERFUND TRANSACTIONS**

Interfund Activity: Transfers between funds of the County Office are recorded as interfund transfers. The unpaid balances at year-end, as a result of such transactions, are shown as due to and due from individual funds.

Interfund Receivables/Payables: Individual fund interfund receivable and payable balances at June 30, 2023 were as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
<u>Governmental Activities</u>		
Major Fund:		
County School Service	\$ 71,902	\$ 1,064,342
Non-Major Funds:		
Cafeteria	324,300	-
Child Development	-	2,000
<u>Business-Type Activities</u>		
Enterprise Fund:		
Other Enterprise	651,904	69,902
<u>Custodial Fund:</u>		
Special Education Pass-Through	88,138	-
Totals	\$ 1,136,244	\$ 1,136,244

Transfers: Transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Transfer from the County School Service Fund to the Adult Education Fund to cover negative ending balance in Adult Education Fund.	\$ 309,433
Transfer from the County School Service Fund to the Special Reserve for Capital Outlay Projects Fund for future facility needs.	2,600,000
Transfer from the County School Service Fund to the Enterprise Fund for the Career Training Center.	651,904
Transfer from the County School Service Fund to the Cafeteria Fund to cover Shady Creek costs.	311,307
Transfer from Adult Education Fund to the County School Service Fund for indirect costs.	72,911
Transfer from the Child Development Fund to the County School Service Fund for indirect costs.	2,000
Transfer from the Cafeteria Fund to the County School Service Fund for indirect costs.	10,999
Transfer from the Enterprise Fund to County School Service Fund for the enterprise profit end of year transfer.	69,732
	\$ 4,028,286

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 4 - CAPITAL ASSETS**

A schedule of changes in capital assets for the year ended June 30, 2023 is shown below:

	Balance <u>July 1, 2022</u>	Transfers and <u>Additions</u>	Transfers and <u>Deductions</u>	Balance <u>June 30, 2023</u>
Non-depreciable:				
Land	\$ 2,419,931	\$ -	\$ -	\$ 2,419,931
Work-in-process	270,252	438,475	-	708,727
Depreciable:				
Land improvements	1,224,643	-	-	1,224,643
Buildings	19,288,277	184,124	-	19,472,401
Equipment	<u>2,616,419</u>	<u>255,848</u>	<u>(82,248)</u>	<u>2,790,019</u>
Totals, at cost	<u>25,819,522</u>	<u>878,447</u>	<u>(82,248)</u>	<u>26,615,721</u>
Less accumulated depreciation:				
Land improvements	407,538	61,182	-	468,720
Buildings	7,010,388	491,373	-	7,501,761
Equipment	<u>1,849,621</u>	<u>177,460</u>	<u>(82,248)</u>	<u>1,944,833</u>
Total accumulated depreciation	<u>9,267,547</u>	<u>730,015</u>	<u>(82,248)</u>	<u>9,915,314</u>
Capital assets, net	<u>\$ 16,551,975</u>	<u>\$ 148,432</u>	<u>\$ -</u>	<u>\$ 16,700,407</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 373,628
Instruction supervision and administration	47,889
School site administration	44,968
Food services	3,146
All other pupil services	4,956
Community services	8,095
Enterprise Activities	9,404
All other general administration	168,314
Plant services	63,551
Data processing	<u>6,064</u>
Total depreciation expense	<u>\$ 730,015</u>

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 5 - LONG-TERM LIABILITIES**

Schedule of Changes In Long-Term Liabilities: A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2023 is shown below:

	Balance			Balance	Amounts
	<u>July 1, 2022</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2023</u>	<u>Due Within</u>
					<u>One Year</u>
<u>Governmental Activities</u>					
Net pension liability (Notes 7 and 8)	\$ 18,049,272	\$ 13,972,266	\$ -	\$ 32,021,538	\$ -
Total OPEB liability (Note 9)	4,821,360	-	283,837	4,537,523	-
Compensated absences	<u>34,696</u>	<u>-</u>	<u>13,745</u>	<u>20,951</u>	<u>20,951</u>
Totals	<u>\$ 22,905,328</u>	<u>\$ 13,972,266</u>	<u>\$ 297,582</u>	<u>\$ 36,580,012</u>	<u>\$ 20,951</u>
<u>Business-Type Activities</u>					
Net pension liability (Note 7 and 8)	<u>\$ 682,728</u>	<u>\$ 475,734</u>	<u>\$ -</u>	<u>\$ 1,158,462</u>	<u>\$ -</u>

Payments on net pension liability, total OPEB liability and compensated absences are made from the fund for which the related employee worked.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 6 - FUND BALANCES**

Fund balances, by category, at June 30, 2023 consisted of the following:

	County School Service <u>Fund</u>	Special Reserve for Capital Outlay Projects <u>Fund</u>	All Non-Major Funds <u>Funds</u>	<u>Total</u>
Nonspendable:				
Revolving cash fund	\$ 10,370	\$ -	\$ -	\$ 10,370
Prepaid expenses	<u>650,254</u>	<u>-</u>	<u>13,209</u>	<u>663,463</u>
Subtotal nonspendable	<u>660,624</u>	<u>-</u>	<u>13,209</u>	<u>673,833</u>
Restricted:				
Legally restricted programs	8,837,205	-	-	8,837,205
Adult education programs	-	-	57,554	57,554
Capital projects	<u>-</u>	<u>8,421,873</u>	<u>-</u>	<u>8,421,873</u>
Subtotal restricted	<u>8,837,205</u>	<u>8,421,873</u>	<u>57,554</u>	<u>17,316,632</u>
Assigned:				
County Office of Education	5,861,614	-	-	5,861,614
One Stop	80,475	-	-	80,475
Educational services	1,658,294	-	-	1,658,294
ROP	6,627	-	-	6,627
SELPA	8,899	-	-	8,899
MAA	951,568	-	-	951,568
Alternative education	826	-	-	826
Equipment replacement and purchase	<u>1,228,118</u>	<u>-</u>	<u>-</u>	<u>1,228,118</u>
Subtotal assigned	<u>9,796,421</u>	<u>-</u>	<u>-</u>	<u>9,796,421</u>
Unassigned:				
Designated for economic uncertainty	2,141,770	-	-	2,141,770
Unassigned	<u>-</u>	<u>-</u>	<u>(3,726)</u>	<u>(3,726)</u>
Subtotal unassigned	<u>2,141,770</u>	<u>-</u>	<u>(3,726)</u>	<u>2,138,044</u>
Total fund balances	<u>\$ 21,436,020</u>	<u>\$ 8,421,873</u>	<u>\$ 67,037</u>	<u>\$ 29,924,930</u>

(Continued)

**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN**

*General Information about the State Teachers' Retirement Plan*

Plan Description: Teaching-certified employees of the County Office are provided with pensions through the State Teachers' Retirement Plan (STRP) – a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers' Retirement System (CalSTRS). The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan and CalSTRS as the administrator. The benefit terms of the plans may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com>.

Benefits Provided: The STRP Defined Benefit Program has two benefit formulas:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS.

The Defined Benefit (DB) Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas which are noted below.

*CalSTRS 2% at 60* - CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, up to the 2.4 percent maximum.

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member's highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a fulltime basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months of credited service.

*CalSTRS 2% at 62* - CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for 36 consecutive months of credited service.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law.

The CalSTRS Funding Plan established a schedule of contribution rate increases shared among members, employers, and the State of California to bring CalSTRS toward full funding by fiscal year 2046. California Senate Bill 90 and California Assembly Bill 84 (collectively the "Special Legislation"), were signed into law in June 2019 and June 2020, respectively, and provided supplemental contributions to the DB Program along with supplemental contribution rate relief to employers through fiscal year June 30, 2022.

A summary of statutory contribution rates and other sources of contributions to the DB Program pursuant to the CalSTRS Funding Plan, and the Special Legislation, are as follows:

*Members* - Under CalSTRS 2% at 60, the member contribution rate was 10.250 percent of applicable member earnings for fiscal year 2021-22. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2021-22.

Under CalSTRS 2% at 62, members pay 9% toward the normal cost and an additional 1.205 percent as per the CalSTRS Funding Plan for a total member contribution rate of 10.205 percent. The contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1% since the last time the member contribution rate was set. Based on the June 30, 2021, valuation adopted by the CalSTRS board in May 2022, the increase in normal cost was less than 1 percent. Therefore, the contribution rate for CalSTRS 2% at 62 members did not change effective July 1, 2022.

*Employers* – Employers are required to contribute a base contribution rate set in statute at 8.25%. Pursuant to the CalSTRS Funding Plan, employers also have a supplemental contribution rate to eliminate their share of the CalSTRS unfunded actuarial obligation by 2046.

Beginning in fiscal year 2021–22, the CalSTRS Funding Plan authorized the CalSTRS board to adjust the employer supplemental contribution rate up or down by a maximum of 1% for a total rate of no higher than 20.25% and no lower than 8.25%. In May 2022, the CalSTRS board voted to keep the employer supplemental contribution rate at 10.85% for fiscal year 2022–23 for a total employer contribution rate of 19.10%.

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(Continued)



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2023

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**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)**

The CalSTRS employer contribution rates effective for fiscal year 2022-23 through fiscal year 2046-47 are summarized in the table below:

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>Total</u>
July 1, 2022	8.250%	10.850%	19.100%
July 1, 2023 to June 30, 2046	8.250%	(1)	(1)
July 1, 2046	8.250%	Increase from AB 1469 rate ends in 2046-47	

(1) The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.250% total and no lower than 8.250%.

The County Office contributed \$1,717,176 to the plan for the fiscal year ended June 30, 2023.

*State* – 10.828 percent of the members' calculated based on creditable compensation from two fiscal years prior.

The state is required to contribute a base contribution rate set in statute at 2.017%. Pursuant to the CalSTRS Funding Plan, the state also has a supplemental contribution rate, which the board can increase by up to 0.5% each fiscal year to help eliminate the state's share of the CalSTRS unfunded actuarial obligation by 2046. In May 2022, the CalSTRS board voted to keep the state supplemental contribution rate at 6.311% for fiscal year 2022–23 for a total contribution rate of 10.828%.

Special legislation appropriated supplemental state contributions to reduce the state's portion of the unfunded actuarial obligation of the DB Program in fiscal years 2019-20 through 2021-22. These contributions are funded from future excess General Fund revenues, pursuant to the requirements of California Proposition 2, the "Rainy-Day Budget Stabilization Fund Act", which passed in 2014. Accordingly, the contribution amounts are subject to change each year based on the availability of funding. For fiscal year 2021–22, CalSTRS received \$410.0 million in supplemental state contributions from Proposition 2 funds. Additionally, CalSTRS received a one-time supplemental payment of \$173.7 million from the General Fund in fiscal year 2021–22 to offset forgone contributions due to the suspension of the 0.5% increase to the state supplemental contribution rate in fiscal year 2020–21.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

The CalSTRS state contribution rates effective for fiscal year 2022-23 and beyond are summarized in the table below.

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>SBMA Funding<sup>(1)</sup></u>	<u>Total</u>
July 01, 2022	2.017%	6.311%	2.50%	10.828%
July 01, 2023 to June 30, 2046	2.017%	(2)	2.50%	(2)
July 01, 2046	2.017%	(3)	2.50%	(3)

- (1) The SBMA contribution rate excludes the \$72 million that is reduced from the required contribution in accordance with Education Code section 22954.
- (2) The CalSTRS board has limited authority to adjust the state contribution rate annually through June 2046 in order to eliminate the remaining unfunded actuarial obligation. The board cannot increase the supplemental rate by more than 0.5% in a fiscal year, and if there is no unfunded actuarial obligation, the supplemental contribution rate imposed would be reduced to 0%.
- (3) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining unfunded actuarial obligation.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions* – At June 30, 2023, the County Office reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the County Office. The amount recognized by the County Office as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the County Office were as follows:

County Office's proportionate share of the net pension liability	\$ 8,795,000
State's proportionate share of the net pension liability associated with the County Office	<u>4,971,000</u>
Total	<u>\$ 13,766,000</u>

The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The County Office's proportion of the net pension liability was based on the County Office's share of contributions to the pension plan relative to the contributions of all participating school districts and the State. At June 30, 2023, the County Office's proportion was 0.013 percent, which was an increase of 0.001 from its proportion measured as of June 30, 2022.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

For the year ended June 30, 2023, the County Office recognized pension expense of \$841,721 and revenue of \$797,562 for support provided by the State. At June 30, 2023, the County Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 7,000	\$ 659,000
Changes of assumptions	436,000	-
Net differences between projected and actual earnings on investments	-	430,000
Changes in proportion and differences between County Office contributions and proportionate share of contributions	1,112,000	2,551,000
Contributions made subsequent to measurement date	<u>1,717,176</u>	<u>-</u>
Total	<u>\$ 3,272,176</u>	<u>\$ 3,640,000</u>

\$1,717,176 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30,</u>	
2024	\$ (408,517)
2025	\$ (746,517)
2026	\$ (999,517)
2027	\$ 511,818
2028	\$ (434,433)
2029	\$ (7,834)

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2022 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)**

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2021
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB, maintain 85% Purchasing power level for DB, not applicable for DBS/CBB

Discount Rate: The discount rate used to measure the total pension liability was 7.10 percent, which was unchanged from the prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Mortality: CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2023

**NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN** (Continued)

The actuarial investment rate of return assumption was adopted by the CalSTRS board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Public Equity	42%	4.8%
Real Estate	15	3.6
Private Equity	13	6.3
Fixed Income	12	1.3
Risk Mitigating Strategies	10	1.8
Inflation Sensitive	6	3.3
Cash / Liquidity	2	(0.4)

\* 20-year geometric average

Sensitivity of the County Office's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the County Office's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the County Office's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease <u>(6.10%)</u>	Current Discount Rate <u>(7.10%)</u>	1% Increase <u>(8.10%)</u>
County Office's proportionate share of the net pension liability	<u>\$ 14,937,000</u>	<u>\$ 8,795,000</u>	<u>\$ 3,695,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

(Continued)

**NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B**

*General Information about the Public Employer’s Retirement Fund B*

Plan Description: The schools cost-sharing multiple-employer defined benefit pension plan Public Employer’s Retirement Fund B (PERF B) is administered by the California Public Employees’ Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

The Plan was established to provide retirement, death and disability benefits to non-teaching and non-certified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at: <https://www.calpers.ca.gov/docs/forms-publications/acfr-2022.pdf>.

Benefits Provided: The benefits for the defined benefit plans are based on members’ years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

Contributions: The benefits for the defined benefit pension plans are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer’s benefit formulas. Employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Employer contributions, including lump sum contributions made when districts first join PERF B, are credited with a market value adjustment in determining contribution rates.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to \$863 monthly.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2023 were as follows:

*Members* - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year 2022-2023.

*Employers* - The employer contribution rate was 25.37 percent of applicable member earnings.

The County Office contributed \$3,109,134 to the plan for the fiscal year ended June 30, 2023.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions* – At June 30, 2023, the County Office reported a liability of \$24,385,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The County Office’s proportion of the net pension liability was based on the County Office’s share of contributions to the pension plan relative to the contributions of all participating school districts. At June 30, 2023, the County Office’s proportion was 0.071 percent, which was an increase of 0.007 percent from its proportion measured as of June 30, 2022.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B** (Continued)

For the year ended June 30, 2023, the County Office recognized pension expense of \$3,263,012 and no revenue was provided by the State. At June 30, 2023, the County Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 110,000	\$ 607,000
Changes of assumptions	1,804,000	-
Net differences between projected and actual earnings on investments	2,880,000	-
Changes in proportion and differences between County Office contributions and proportionate share of contributions	1,412,000	640,000
Contributions made subsequent to measurement date	3,109,134	-
Total	\$ 9,315,134	\$ 1,247,000

\$3,109,134 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended <u>June 30,</u>	
2024	\$ 1,163,750
2025	\$ 958,750
2026	\$ 1,081,250
2027	\$ 1,755,250

Differences between expected and actual experience, changes in assumptions and changes in proportion and differences between County Office contributions and proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 3.9 years as of the June 30, 2022 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2023

**NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B** (Continued)

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2021
Experience Study	June 30, 2000 through June 30, 2019
Actuarial Cost Method	Entry age normal
Investment Rate of Return	6.90%
Consumer Price Inflation	2.30%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power Applies, 2.30% thereafter

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 80% of scale MP2020. For more details on this table, please refer to the 2021 experience study report.

All other actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from 2000 to 2019, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

During the 2021-22 measurement period, the financial reporting discount rate for PERF B was lowered from 7.15 percent to 6.90 percent. In addition, the inflation assumption was reduced from 2.50 percent to 2.30 percent. Lastly, demographic assumptions for mortality rates were updated.

The table below reflects long-term expected real rates of return by assumed asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Expected Real Rates of Return Years 1-10 (1, 2)</u>
Global Equity – cap-weighted	30.00%	4.45%
Global Equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	.27%
Mortgage-backed Securities	5.00%	.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	(5.00%)	(0.59%)

- (1) An expected inflation rate of 2.30% used for this period
- (2) Figures are based on the 2021-22 CalPERS Asset Liability Management Study

(Continued)



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2023

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**NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)**

Discount Rate: The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS’ website.

The long-term expected rate of return on pension plan investments was determined using a building- block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

Sensitivity of the County Office’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the County Office’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the County Office’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1- percentage-point higher (7.90 percent) than the current rate:

	1% Decrease <u>(5.90%)</u>	Current Discount Rate <u>(6.90%)</u>	1% Increase <u>(7.90%)</u>
County Office's proportionate share of the net pension liability	<u>\$ 35,226,000</u>	<u>\$ 24,385,000</u>	<u>\$ 15,426,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS**

Plan Description: In addition to the pension benefits described in Notes 7 and 8, the County Office provides post-employment health care benefits under a single employer defined benefit OPEB plan to eligible retirees. The plan does not issue separate financial statements.

The Plan, which is administered by the County Office, allows employees who retire and meet retirement eligibility requirements to continue health insurance coverage as a participant in the County Office’s plan. The County Office’s Governing Board has the authority to establish or amend the benefit terms offered by the Plan. The County Office’s Governing Board also retains the authority to establish the requirements for paying the Plan benefits as they come due. As of June 30, 2023 the County Office has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the County Office’s Total OPEB Liability.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2023:

	<u>Number of Participants</u>
Inactive plan members, covered spouses, or beneficiaries currently receiving benefits	13
Active employees	<u>252</u>
	<u>265</u>

Benefits Provided: The benefits provided are the same as those provided for active employees. Employees aged 55 or older who retire from the County Office with fifteen years of full-time service for administrative personnel or twenty years of full-time service for non-administrative personnel are eligible. Administrative retirees receive an amount equal to 50% of the highest available plan at the composite rate at the time of retirement. Non-administrative retirees receive 65% of the cap at the time of retirement. The County Office pays the benefits until the retiree reaches age 65 or becomes Medicare eligible.

Contributions: California Government Code specifies that the County Office's contribution requirements for covered employees are established and may be amended by the Governing Board. Retirees participating in the group insurance plans offered by the County Office are required to contribute 100% of the active premiums. In future years, contributions are assumed to increase at the same rate as premiums. The County Office's premium rates being charged to these retirees are lower than the expected cost for a retiree population under age 65. Thus, an implicit subsidy exists as a result of this difference between the actual cost and the true retiree cost.

Contributions to the Plan from the County Office were \$190,842 for the year ended June 30, 2023. Employees are not required to contribute to the OPEB plan.

*Total OPEB Liability*

The County Office's total OPEB liability was measured as of June 30, 2022 and determined by an actuarial valuation as of June 30, 2021.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Actuarial Assumptions: The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<u>Valuation Date</u>	June 30, 2021
<u>Measurement Date</u>	June 30, 2022
<u>Mortality Rate</u>	2017 CalPERS Active Mortality for Miscellaneous Employees and 2020 CalSTRS Mortality Table
<u>Discount Rate</u>	3.54% - Based on the Bond Buyer 20-Bond Index
<u>Retirement Rate</u>	2017 CalPERS Retirement Rates for School employees. 2020 CalSTRS Retirement Rates.
<u>Inflation Rate</u>	2.50% per year
<u>Payroll Increases</u>	2.75% per year
<u>Health Care Inflation</u>	4.00%
<u>Termination Rate</u>	CalPERS 2017 Rates CalSTRS 2020 Rates
<u>Funding</u>	Method Entry Age Cost Method (Level Percentage of Pay)

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Changes in total OPEB Liability:

	Total OPEB Liability
Balance at June 30, 2022	\$ 4,821,360
Changes for the year:	
Service cost	399,710
Interest	106,212
Changes of benefit terms	-
Differences between actual and expected experience	(17,131)
Changes in assumptions	(581,786)
Benefit payments	(190,842)
Net change	(283,837)
Balance, June 30, 2023	\$ 4,537,523

The changes in assumptions includes a change in the discount rate from 2.16% in the prior valuation to 3.54% in the current valuation due to the change in the bond rate. There were no changes between the measurement date and the year ended June 30, 2023 which had a significant effect on the County Office's total OPEB liability.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the Total OPEB Liability of the County Office, as well as what the County Office's Total OPEB Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB liability	\$ 4,968,229	\$ 4,537,523	\$ 4,229,090

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the Total OPEB Liability of the County Office, as well as what the County Office's Total OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (3.0%)	Healthcare Cost Trend Rates Rate (4.0%)	1% Increase (5.0%)
Total OPEB liability	\$ 3,938,564	\$ 4,537,523	\$ 5,228,758

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

*OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB* - For the year ended June 30, 2023, the County Office recognized OPEB expense of \$532,517. At June 30, 2023, the County Office reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 258,208	\$ 15,996
Changes of assumptions	598,855	594,431
Net differences between projected and actual earnings on investments	-	-
Changes in proportion and differences between County contributions and proportionate share of contributions	-	-
Benefits made subsequent to measurement date	<u>238,005</u>	<u>-</u>
Total	<u>\$ 1,095,068</u>	<u>\$ 610,427</u>

\$238,005 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources related to OPEB liability will be recognized in OPEB expense in the amount of \$26,595 annually. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Years Ended June 30,</u>		
2024	\$	26,595
2025	\$	26,595
2026	\$	26,595
2027	\$	26,595
2028	\$	26,595
Thereafter	\$	113,661

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 10 - JOINT POWERS AGREEMENTS**

The County Office is also a member of Tri-County Schools Insurance Group (TCSIG), which is a common risk management and insurance program providing health and welfare insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The following is a summary of financial information for TCSIG as of June 30, 2022 (the latest information available):

Total assets	\$ 40,056,752
Deferred outflows of resources	\$ 178,032
Total liabilities	\$ 12,923,043
Deferred inflows of resources	\$ 1,991,039
Net position	\$ 25,320,702
Total revenues	\$ 48,623,735
Total expenses	\$ 47,863,037
Change in net position	\$ 760,698

The relationship between Sutter County Superintendent of Schools and the Joint Powers Authority is such that it is not a component unit of the County Office for financial reporting purposes.

**NOTE 11 - CONTINGENCIES**

The County Office is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the County Office.

Also, the County Office has received federal and state funds for specific purposes that are subject to review or audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

**NOTE 12 - SUBSEQUENT EVENTS**

In October 2023, the Sutter County Superintendent of Schools issued 2023 Certificates of Participation totaling \$18,040,000. The proceeds from the issuance will be used to finance the construction, furnishing and equipping of capital facilities for the Sutter County Career Training Center. The Certificates of Participation mature through October 1, 2063 and bear an interest rate ranging from 4.00% to 5.25%.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 13 - UNITED STATES DEPARTMENT OF EDUCATION SUPPLEMENTAL DISCLOSURES**

The Department of Education issued regulations on September 23, 2019, which became effective July 1, 2020, regarding additional disclosures deemed necessary to calculate certain ratios for determining sufficient financial responsibility under Title IV.

1 Net assets without donor restrictions	
a. Net investment in capital assets - total	\$ 16,700,407
b. Unrestricted - total	<u>(16,604,407)</u>
c. Net assets without donor restrictions	<u>\$ 96,000</u>
2 Net assets with donor restrictions	
a. Legally restricted programs - total	\$ 8,907,968
b. Capital projects - total	8,421,873
c. Internal service - total	<u>4,877,788</u>
d. Net assets with donor restrictions	<u>\$ 22,207,629</u>
3 Post-employment and defined benefit pension plan liabilities	
a. Net pension liability - governmental and business-type activities	\$ 33,180,000
b. Total OPEB liability	<u>4,537,523</u>
c. Post-employment and defined benefit pension plan liabilities	<u>\$ 37,717,523</u>
4 Property, plant and equipment post-implementation without outstanding debt for original purchase	
a. Capital assets, net	\$ 16,700,407
b. Work in process	<u>(708,727)</u>
c. Capital assets, net	<u>\$ 15,991,680</u>
5 Total revenues and gains without donor restriction	
a. Charges for services	\$ 7,998,632
b. Operating grants and contributions	28,305,501
c. General revenues - governmental activities	14,200,583
d. General revenues - business-type activities	<u>1,065,114</u>
e. Total revenues and gains without donor restriction	<u>\$ 51,569,830</u>

**NOTE 14 - COMPLIANCE WITH 90/10 REVENUE PERCENTAGE**

Sutter County Superintendent of Schools derives a portion of its revenues from Federal student financial assistance received by its students under the Title IV programs administered by the Department of Education ("Department") pursuant to the Higher Education Act. The regulations restrict the proportion of cash receipts for tuition and fees from eligible programs to not more than 90% from the Title IV programs. To continue to participate in the Federal Student Aid programs, Sutter County Superintendent of Schools must derive at least 10% of its revenues for each fiscal year from sources other than the FSA programs or be subject to sanctions.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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**NOTE 14 - COMPLIANCE WITH 90/10 REVENUE PERCENTAGE** (Continued)

Since approval of the conversion of the College from a proprietary to a governmental status has not yet been received, Sutter County Superintendent of Schools must report its compliance with the 90/10 revenue test annual and for at least one complete fiscal year after the change in status has been approved by the Department. If Sutter County Superintendent of Schools fails the 90% limitation test for the first year under the new governmental status, it would need to report an additional year. In accordance with the Code of Federal Regulations, 34 CFR 668.28, the calculation of Sutter County Superintendent of School's revenue percentage must be performed using the cash basis of accounting.

The table below shows the Title IV funds and total eligible cash receipts for Sutter County Superintendent of Schools during the year ended June 30, 2023:

Student revenue sources	
Federal Pell Grant Program	\$ 339,930
Federal Direct Loan Program	300,034
Federal Supplemental Educational Opportunity Grant	<u>16,198</u>
Student Title IV revenue	656,162
Non-Title IV revenue	<u>50,913,668</u>
Total revenue	<u>\$ 51,569,830</u>
Student Title IV revenue %	<u>1.27%</u>



**REQUIRED SUPPLEMENTARY INFORMATION**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
COUNTY SCHOOL SERVICE FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2023

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Local Control Funding Formula:				
State apportionment	\$ 7,968,471	\$ 8,616,401	\$ 8,611,925	\$ (4,476)
Local sources	<u>1,809,994</u>	<u>1,957,167</u>	<u>1,956,884</u>	<u>(283)</u>
Total LCFF	<u>9,778,465</u>	<u>10,573,568</u>	<u>10,568,809</u>	<u>(4,759)</u>
Federal sources	4,895,206	5,365,092	4,264,760	(1,100,332)
Other state sources	14,004,106	15,605,422	15,135,856	(469,566)
Other local sources	<u>12,255,528</u>	<u>14,038,966</u>	<u>15,174,794</u>	<u>1,135,828</u>
Total revenues	<u>40,933,305</u>	<u>45,583,048</u>	<u>45,144,219</u>	<u>(438,829)</u>
<b>Expenditures:</b>				
Current:				
Certificated salaries	9,388,755	10,016,073	9,720,548	295,525
Classified salaries	11,149,653	12,511,471	11,870,248	641,223
Employee benefits	9,588,122	10,143,174	9,624,462	518,712
Books and supplies	1,075,493	1,557,120	843,931	713,189
Contract services and operating expenditures	5,944,845	7,895,721	5,835,535	2,060,186
Other outgo	350,897	350,919	632,948	(282,029)
Capital outlay	<u>511,989</u>	<u>691,114</u>	<u>494,161</u>	<u>196,953</u>
Total expenditures	<u>38,009,754</u>	<u>43,165,592</u>	<u>39,021,833</u>	<u>4,143,759</u>
Excess of revenues over expenditures	<u>2,923,551</u>	<u>2,417,456</u>	<u>6,122,386</u>	<u>3,704,930</u>
<b>Other financing (uses) sources:</b>				
Transfers in	50,000	49,363	155,642	106,279
Transfers out	<u>(2,589,923)</u>	<u>(4,191,826)</u>	<u>(3,872,644)</u>	<u>319,182</u>
Total other financing (uses) sources	<u>(2,539,923)</u>	<u>(4,142,463)</u>	<u>(3,717,002)</u>	<u>425,461</u>
Net change in fund balance	383,628	(1,725,007)	2,405,384	4,130,391
Fund balance, July 1, 2022	<u>19,030,636</u>	<u>19,030,636</u>	<u>19,030,636</u>	<u>-</u>
Fund balance, June 30, 2023	<u>\$ 19,414,264</u>	<u>\$ 17,305,629</u>	<u>\$ 21,436,020</u>	<u>\$ 4,130,391</u>

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF CHANGES IN THE COUNTY OFFICE'S  
TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY  
For the Year Ended June 30, 2023

	Last 10 Fiscal Years					
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Total OPEB liability						
Service cost	\$ 340,420	\$ 349,782	\$ 343,589	\$ 272,313	\$ 344,778	\$ 399,710
Interest	96,348	112,886	119,451	129,945	98,281	106,212
Difference between actual and expected experience	-	-	56,552	73,330	181,761	(17,131)
Change in assumptions	-	(75,094)	267,720	483,896	15,221	(581,786)
Benefit payments	<u>(223,866)</u>	<u>(232,643)</u>	<u>(188,229)</u>	<u>(252,474)</u>	<u>(191,812)</u>	<u>(190,842)</u>
Net change in total OPEB liability	212,902	154,931	599,083	707,010	448,229	(283,837)
Total OPEB liability - beginning of year	<u>2,699,205</u>	<u>2,912,107</u>	<u>3,067,038</u>	<u>3,666,121</u>	<u>4,373,131</u>	<u>4,821,360</u>
Total OPEB liability - end of year	<u>\$ 2,912,107</u>	<u>\$ 3,067,038</u>	<u>\$ 3,666,121</u>	<u>\$ 4,373,131</u>	<u>\$ 4,821,360</u>	<u>\$ 4,537,523</u>
Covered employee payroll	\$ 19,974,992	\$ 20,524,304	\$ 21,088,722	\$ 19,254,182	\$ 20,409,854	\$ 23,818,316
Total OPEB liability as a percentage of covered-employee payroll	14.6%	14.9%	17.4%	22.7%	23.6%	19.1%

This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively. The amounts presented for each fiscal year were determined as of the year end that occurred one year prior. All years prior to 2018 are not available.

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE  
 SHARE OF THE NET PENSION LIABILITY  
 For the Year Ended June 30, 2023

	State Teachers' Retirement Plan Last 10 Fiscal Years									
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	
County Office's proportion of the net pension liability	0.016%	0.016%	0.016%	0.015%	0.016%	0.014%	0.015%	0.012%	0.013%	
County Office's proportionate share of the net pension liability	\$ 9,453,000	\$ 10,529,000	\$ 13,013,000	\$ 13,726,000	\$ 14,315,000	\$ 12,373,000	\$ 14,907,000	\$ 5,671,000	\$ 8,795,000	
State's proportionate share of the net pension liability associated with the County Office	<u>5,708,000</u>	<u>5,568,000</u>	<u>7,408,000</u>	<u>8,120,000</u>	<u>8,196,000</u>	<u>6,750,000</u>	<u>8,147,000</u>	<u>3,374,000</u>	<u>4,971,000</u>	
Total net pension liability	<u>\$ 15,161,000</u>	<u>\$ 16,097,000</u>	<u>\$ 20,421,000</u>	<u>\$ 21,846,000</u>	<u>\$ 22,511,000</u>	<u>\$ 19,123,000</u>	<u>\$ 23,054,000</u>	<u>\$ 9,045,000</u>	<u>\$ 13,766,000</u>	
County Office's covered payroll	\$ 7,205,000	\$ 7,259,000	\$ 8,018,000	\$ 7,866,000	\$ 7,990,000	\$ 4,504,000	\$ 8,606,800	\$ 6,910,000	\$ 7,289,000	
County Office's proportionate share of the net pension liability as a percentage of its covered payroll	131.20%	145.05%	162.30%	174.50%	179.16%	274.71%	173.20%	82.07%	120.66%	
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%	81.20%	

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE  
 SHARE OF THE NET PENSION LIABILITY  
 For the Year Ended June 30, 2023

	Public Employer's Retirement Fund B Last 10 Fiscal Years								
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
County Office's proportion of the net pension liability	0.059%	0.065%	0.066%	0.067%	0.069%	0.068%	0.069%	0.064%	0.071%
County Office's proportionate share of the net pension liability	\$ 7,505,000	\$ 9,624,000	\$ 13,034,000	\$ 15,909,000	\$ 18,435,000	\$ 19,849,000	\$ 21,093,000	\$ 13,061,000	\$ 24,385,000
County Office's covered payroll	\$ 6,154,000	\$ 7,228,000	\$ 7,918,000	\$ 8,496,000	\$ 9,177,000	\$ 9,489,000	\$ 10,130,000	\$ 9,170,000	\$ 10,856,000
County Office's proportionate share of the net pension liability as a percentage of its covered payroll	121.95%	133.15%	164.61%	187.25%	200.88%	209.18%	208.22%	142.43%	224.62%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.89%	71.87%	70.85%	70.05%	70.00%	80.97%	69.76%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS  
 For the Year Ended June 30, 2023

State Teachers' Retirement Plan  
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Contractually required contribution	\$ 644,571	\$ 860,335	\$ 1,003,630	\$ 1,152,938	\$ 733,321	\$ 1,471,692	\$ 1,319,875	\$ 1,392,160	\$ 1,717,176
Contributions in relation to the contractually required contribution	<u>\$ (644,571)</u>	<u>\$ (860,335)</u>	<u>\$ (1,003,630)</u>	<u>\$ (1,152,938)</u>	<u>\$ (733,321)</u>	<u>\$ (1,471,692)</u>	<u>\$ (1,319,875)</u>	<u>\$ (1,392,160)</u>	<u>\$ (1,717,176)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Office's covered payroll	\$ 7,259,000	\$ 8,018,000	\$ 7,866,000	\$ 7,990,000	\$ 4,504,000	\$ 8,606,800	\$ 6,910,000	\$ 7,289,000	\$ 8,990,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%*	16.15%**	16.92%***	19.10%

\* This rate reflects the original employer contribution rate of 18.13 percent under AB1469, reduced for the 1.03 percentage points to be paid on behalf of employers pursuant to SB90.

\*\* This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.95 percentage points to be paid on behalf of employers pursuant to SB 90.

\*\*\* This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.18 percentage points to be paid on behalf of employers pursuant to SB 90.

All years prior to 2015 are not available.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS  
 For the Year Ended June 30, 2023

Public Employer's Retirement Fund B  
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Contractually required contribution	\$ 850,864	\$ 938,001	\$ 1,173,463	\$ 1,425,344	\$ 1,713,883	\$ 1,997,667	\$ 1,898,153	\$ 2,487,012	\$ 3,109,134
Contributions in relation to the contractually required contribution	<u>\$ (850,864)</u>	<u>\$ (938,001)</u>	<u>\$ (1,173,463)</u>	<u>\$ (1,425,344)</u>	<u>\$ (1,713,883)</u>	<u>\$ (1,997,667)</u>	<u>\$ (1,898,153)</u>	<u>\$ (2,487,012)</u>	<u>\$ (3,109,134)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Office's covered payroll	\$ 7,228,000	\$ 7,918,000	\$ 8,496,000	\$ 9,177,000	\$ 9,489,000	\$ 10,130,000	\$ 9,170,000	\$ 10,856,000	\$ 12,255,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%	25.37%

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
 June 30, 2023

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**NOTE 1 - PURPOSE OF SCHEDULES**

Budgetary Comparison Schedule: The County Office employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the County School Service Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

Schedule of Changes in Total Other Postemployment Benefits (OPEB) Liability: The Schedule of Changes in Total OPEB Liability is presented to illustrate the elements of the County Office's Total OPEB liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available. The County Office has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the County Office's Total OPEB Liability.

Schedule of the County's Proportionate Share of the Net Pension Liability: The Schedule of the County Office's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the County's Net Pension Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the County Office's Contributions: The Schedule of the County Office's Contributions is presented to illustrate the County's required contributions relating to the pensions. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Changes of Benefit Terms: There are no changes in benefit terms reported in the Required Supplementary Information.

Changes of Assumptions: The discount rate used to calculate the County Office's OPEB liability was 3.5%, 2.2%, 2.16% and 3.54% in the June 30, 2019, 2020, 2021, and 2022 actuarial reports, respectively.

The discount rate used for the Public Employer's Retirement Fund B (PERF B) plan was 7.50, 7.65, 7.65, 7.15, 7.15, 7.15, 7.15, 7.15 and 6.90 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, and 2021 actuarial reports, respectively.

The inflation rate used for the PERF B plan was 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, and 2.30 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, and 2021 actuarial reports, respectively.

The following are the assumptions for State Teachers' Retirement Plan:

Assumption	Measurement Period							
	As of June 30, 2022	As of June 30, 2021	As of June 30, 2020	As of June 30, 2019	As of June 30, 2018	As of June 30, 2017	As of June 30, 2016	As of June 30, 2015
Consumer price inflation	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.75%	3.75%



**SUPPLEMENTARY INFORMATION**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 COMBINING BALANCE SHEET  
 ALL NON-MAJOR FUNDS  
 June 30, 2023

	Adult Education <u>Fund</u>	Child Development <u>Fund</u>	Cafeteria <u>Fund</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and investments:				
Cash in County Treasury	\$ 105,441	\$ 67,961	\$ -	\$ 173,402
Collections awaiting deposit	-	-	34,636	34,636
Receivables	221,516	40,687	21,332	283,535
Due from other funds	-	-	324,300	324,300
Prepaid Expenditures	<u>13,209</u>	<u>-</u>	<u>-</u>	<u>13,209</u>
Total assets	<u>\$ 340,166</u>	<u>\$ 108,648</u>	<u>\$ 380,268</u>	<u>\$ 829,082</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 269,403	\$ 110,374	\$ 380,268	\$ 760,045
Due to other funds	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total liabilities	<u>269,403</u>	<u>112,374</u>	<u>380,268</u>	<u>762,045</u>
Fund balances:				
Nonspendable	13,209	-	-	13,209
Restricted	57,554	-	-	57,554
Unassigned	<u>-</u>	<u>(3,726)</u>	<u>-</u>	<u>(3,726)</u>
Total fund balance	<u>70,763</u>	<u>(3,726)</u>	<u>-</u>	<u>67,037</u>
Total liabilities and fund balances	<u>\$ 340,166</u>	<u>\$ 108,648</u>	<u>\$ 380,268</u>	<u>\$ 829,082</u>

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES  
 ALL NON-MAJOR FUNDS  
 For the Year Ended June 30, 2023

	Adult Education <u>Fund</u>	Child Development <u>Fund</u>	Cafeteria <u>Fund</u>	<u>Total</u>
Revenues:				
Federal sources	\$ 318,070	\$ 89,432	\$ 109,454	\$ 516,956
Other state sources	3,847,376	5,760	57,892	3,911,028
Other local sources	<u>1,000</u>	<u>(1,462)</u>	<u>3,786</u>	<u>3,324</u>
Total revenues	<u>4,166,446</u>	<u>93,730</u>	<u>171,132</u>	<u>4,431,308</u>
Expenditures:				
Current:				
Certificated salaries	518,587	-	-	518,587
Classified salaries	299,578	-	135,112	434,690
Employee benefits	297,821	-	44,685	342,506
Books and supplies	46,474	-	266,684	313,158
Contract services and operating expenditures	347,634	93,192	1,631	442,457
Other Outgo	2,902,907	-	-	2,902,907
Capital Outlay	<u>-</u>	<u>-</u>	<u>23,328</u>	<u>23,328</u>
Total expenditures	<u>4,413,001</u>	<u>93,192</u>	<u>471,440</u>	<u>4,977,633</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(246,555)</u>	<u>538</u>	<u>(300,308)</u>	<u>(546,325)</u>
Other financing (uses) sources:				
Transfers in	309,433	-	311,307	620,740
Transfers out	<u>(72,911)</u>	<u>(2,000)</u>	<u>(10,999)</u>	<u>(85,910)</u>
Total other financing (uses) sources	<u>236,522</u>	<u>(2,000)</u>	<u>300,308</u>	<u>534,830</u>
Net change in fund balances	(10,033)	(1,462)	-	(11,495)
Fund balance, July 1, 2022	<u>80,796</u>	<u>(2,264)</u>	<u>-</u>	<u>78,532</u>
Fund balance, June 30, 2023	<u>\$ 70,763</u>	<u>\$ (3,726)</u>	<u>\$ -</u>	<u>\$ 67,037</u>

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
ORGANIZATION  
June 30, 2023

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Sutter County Superintendent of Schools provides supportive services to eight elementary school districts, two unified school districts and two high school districts within Sutter County. There were no changes in the County boundaries during the current year.

The County Office supervises the activities and financial affairs of each school district to ensure that requirements of the California Education Code are met. It also provides administrative and budgetary assistance, furnishes educational specialists, facilitates the development or improvement of instructional programs, coordinates interdistrict activities, and performs other services, as needed, to improve the quality of education throughout the County.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
June McJunkin	President	2024
Victoria Lachance	Vice President	2024
Kash Gill	Member	2026
Harjit Singh	Member	2026
Gurv Pamma	Member	2024

CABINET ADMINISTRATION

Tom Reusser Superintendent	Jessica Castellanos Director Special Education
Joe Hendrix Deputy Superintendent	Kathy Mercier Director Human Resources
Ron Sherrod Assistant Superintendent Business Services	Angela Huerta Director Communications
Brian Gault Assistant Superintendent Educational Services	Maggie Nicoletti Executive Assistant to the Superintendent
Dr. Carolyn Patton Assistant Superintendent SELPA	
Lorilee Niesen Assistant Superintendent Career and Adult Education	

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF AVERAGE DAILY ATTENDANCE  
 June 30, 2023

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	<u>Second Period Report</u>	<u>Revised P-2 Report *</u>	<u>Annual Report</u>
Certificate Numbers	D9BE66DA	69BDEB3C	C77FB238
County Funded Non-Juvenile Courts:			
Elementary	8	-	-
Secondary	<u>26</u>	<u>27</u>	<u>24</u>
Total County Funded Non-Juvenile Courts	<u>34</u>	<u>27</u>	<u>24</u>
 <b>Nonclassroom-Based Charter</b>			
<u>Charter - Pathways Charter Academy - Charter 2089:</u>			
Certificate Numbers	C0E61966		6538B700
County Community School:			
Elementary	4		5
Secondary	<u>11</u>		<u>11</u>
Total County Community School	<u>15</u>		<u>16</u>

\*Reflects revision made by the County Office subsequent to the submission of the original Second Period Report of Attendance, based on an internal review of records.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2023

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education</u>			
Special Education Cluster:			
84.173A	Special Education: IDEA Preschool Staff Development, Part B, Sec 619	13431	\$ 452
84.027	Special Education: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement - COVID-19	15638	91,828
84.027	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	13379	438,688
84.027	Special Education: Alternate Dispute Resolution	13007	14,939
	Subtotal Special Education Cluster		<u>545,907</u>
Adult Education Programs:			
84.002A	Adult Education: Adult Basic Education and ELA	14508	90,180
84.002	Adult Education: Adult Secondary Education	13978	175,245
84.002A	Adult Education: English Literacy and Civics Education	14109	32,286
84.002	Adult Education: Institutionalized Adults	13971	20,359
	Subtotal Adult Education Programs		<u>318,070</u>
ESEA: Title I Programs:			
84.010	ESSA: Title I, Part A, Basic Grants Low Income and Neglected	14329	92,907
84.010	ESSA School Improvement (CSI) Funding for LEAs	15438	173,642
	Subtotal ESEA: Title I Programs		<u>266,549</u>
Education Stabilization Fund Programs - COVID-19:			
84.425	Elementary and Secondary School Emergency Relief (ESSER II) Fund - COVID-19	15547	83,741
84.425	Elementary and Secondary Schools Emergency Relief (ESSER III) Fund - COVID-19	15559	195,395
84.425U	Elementary and Secondary Schools Emergency Relief (ESSER III) Fund Learning Loss - COVID-19	10155	154,511
84.425C	Governor's Emergency Education Relief Fund: Learning Loss Mitigation - COVID-19	15517	36,995
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve - COVID-19	15618	12,672
84.425C	Expanded Learning Opportunities (ELO) Grant: GEER II - COVID-19	15619	373
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss - COVID-19	15621	18,419
84.425	American Rescue Plan-Homeless Children and Youth II (ARP - HYC II) - COVID-19	15566	332
84.425	American Rescue Plan-Homeless Children and Youth (ARP - Homeless I) - COVID-19	15564	12,717
	Subtotal Education Stabilization Fund Programs - COVID-19		<u>515,155</u>

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2023

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education</u>			
	Student Financial Assistance Programs:		
84.007	Federal Supplemental Educational Opportunity Grant Program (FSEOG)	N/A	\$ 16,198
84.063	Federal Pell Grant Program	N/A	339,930
84.268	Federal Direct Loan Program	N/A	<u>300,034</u>
	Subtotal Student Financial Assistance Programs		<u>656,162</u>
84.181	Special Education: IDEA Early Intervention Grants	23761	167,478
84.181	ARP IDEA Part C, Early Education Program - COVID-19	25657	9,141
84.126	Department of Rehab: Workability II, Transition Partnership	10006	224,807
84.367	ESSA: Title II, Part A, Supporting Effective Instruction	14341	13,163
84.365	ESSA: Title III, English Learner Student Program	14346	35,847
84.424	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	15396	10,000
84.196	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	14332	<u>50,245</u>
	Total U.S. Department of Education		<u>2,812,524</u>
<u>U.S. Department of Health &amp; Human Services - Passed Through</u>			
<u>California Department of Education</u>			
93.596	Child Development: Local Planning Councils	13946	42,017
93.575	Child Development: Quality Improvement - Child Care Salary Retention Incentive Program	14990	<u>47,415</u>
	Total U.S. Department of Health & Human Services		<u>89,432</u>
<u>U.S. Department of Labor - Passed through California Department of Education</u>			
17.259	Workforce Innovation and Opportunity Act (WIOA)	10055	<u>2,426,731</u>
	Total U.S. Department of Labor		<u>2,426,731</u>
<u>U.S. Department of Agriculture - Passed Through</u>			
<u>California Department of Education</u>			
10.555	Child Nutrition: School Programs	13391	461,439
10.579	Child Nutrition: NSLP Equipment Assistance Grants	14906	21,000
10.649	Pandemic EBT Local Administrative Grant	15644	<u>614</u>
	Total U.S. Department of Agriculture		<u>483,053</u>
	Total Federal Programs		<u>\$ 5,811,740</u>

See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
For the Year Ended June 30, 2023

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	Enterprise Fund
June 30, 2023 Unaudited Actual Financial Reporting Ending Fund Balance:	\$ 16,527
Client proposed adjustment for GASB 68	(215,756)
Deferred outflow of resources related to purchase of Cambridge College	<u>(337,500)</u>
June 30, 2023 Audit Financial Statements Ending Fund Balance	<u>\$ (536,729)</u>

There were no adjustments made to any other funds of the County Office.

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See accompanying notes to supplementary information.



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
For the Year Ended June 30, 2023  
(UNAUDITED)

	(Budgeted) 2024	2023	2022	2021
<u>County School Service Fund</u>				
Revenues and other financing sources	\$ 46,613,027	\$ 45,299,861	\$ 38,585,467	\$ 36,880,985
Expenditures	44,085,309	39,021,833	34,815,258	32,685,957
Other uses and transfers out	2,751,977	3,872,644	3,815,657	412,147
Total outgo	46,837,286	42,894,477	38,630,915	33,098,104
Change in fund balance	\$ (224,259)	\$ 2,405,384	\$ (45,448)	\$ 3,782,881
Ending fund balance	\$ 21,211,761	\$ 21,436,020	\$ 19,030,636	\$ 19,076,084
Available reserves	\$ 2,340,114	\$ 2,141,770	\$ 1,928,902	\$ 1,651,990
Designated for economic uncertainties	\$ 2,340,114	\$ 2,141,770	\$ 1,928,902	\$ 1,651,990
Undesignated fund balance	\$ -	\$ -	\$ -	\$ -
Available reserves as percentages of total outgo	5.0%	5.0%	5.0%	5.0%
<u>All Funds</u>				
Total long-term liabilities	\$ 37,717,523	\$ 37,738,474	\$ 23,588,056	\$ 40,274,944
Average daily attendance at annual	30	34	26	50

The County School Service Fund balance has increased by \$6,142,817 over the past three years. The fiscal year 2023-24 budget projects a deficit of \$224,259. For a County Office this size, the State of California recommends available reserves of at least 3 percent of total County School Service Fund expenditures, transfers out, and other uses (total outgo). The County Office met this requirement at June 30, 2023.

The County Office has incurred operating surplus in two of the past three years, and anticipates incurring an operating deficit during the 2023-24 fiscal year.

Total long-term liabilities have decreased by \$2,536,470 over the past two years, primarily due to the net pension obligation and total OPEB liability.

Average daily attendance has decreased by 16 over the past two years and is anticipated to decrease by 4 during the 2023-24 fiscal year.

See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF CHARTER SCHOOLS  
For the Year Ended June 30, 2023

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Charter Schools Chartered by County Office

2000 – AeroSTEM Academy

2089 – Pathways Charter Academy

Included in County Office  
Financial Statements, or  
Separate Report

Separate Report

Included in County Office  
Financial Statements

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See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO SUPPLEMENTARY INFORMATION  
June 30, 2023

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**NOTE 1 - PURPOSE OF SCHEDULES**

Schedule of Average Daily Attendance: Average daily attendance is a measurement of the number of pupils attending classes of the County Office. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts or county offices. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Expenditures of Federal Awards: The Schedule of Expenditures of Federal Awards includes the federal award activity of the County Office and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County Office has elected not to use the 10-percent de minimus indirect cost rate allowed in the Uniform Guidance.

Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements: This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis – Unaudited: This schedule provides information on the County Office's financial condition over the past three years and its anticipated condition for the 2023-24 fiscal year, as required by the State Controller's Office.

Schedule of Charter Schools: This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

**NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM**

Education Code Section 14502 requires certain disclosures in the financial statements of county offices of education which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2023, the County Office did not adopt such a program.

## INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Education  
Sutter County Superintendent of Schools  
Yuba City, California

**Report on Compliance*****Opinion on State Compliance***

We have audited Sutter County Superintendent of Schools' (the County Office) compliance with the requirements specified in the State of California *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the County Office's state program requirements identified below for the year ended June 30, 2023.

In our opinion, the County Office complied, in all material respects, with the compliance requirements that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

***Basis for Opinions***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the County Office's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County Office's state programs.

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(Continued)

**Auditor’s Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County Office’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County Office’s compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County Office’s compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the County Office’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the County Office’s internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the County Office’s compliance with the state laws and regulations applicable to the following items:

<u>2022-23 K-12 Audit Guide Procedures</u>	<u>Procedures Performed</u>
<i>Local Education Agencies Other than Charter Schools:</i>	
A. Attendance	Yes
B. Teacher Certification and Misassignments	Yes
C. Kindergarten Continuance	N/A, see below
D. Independent Study	N/A, see below
E. Continuation Education	N/A, see below
F. Instructional Time	N/A, see below
G. Instructional Materials	Yes
H. Ratio of Administrative Employees to Teachers	N/A, see below
I. Classroom Teacher Salaries	N/A, see below
J. Early Retirement Incentive	N/A, see below
K. Gann Limit Calculation	Yes
L. School Accountability Report Card	Yes
M. Juvenile Court Schools	N/A, see below
N. Middle or Early College High Schools	N/A, see below
O. K-3 Grade Span Adjustment	N/A, see below
P. Transportation Maintenance of Effort	N/A, see below
Q. Apprenticeship: Related and Supplemental Instruction	N/A, see below
R. Comprehensive School Safety Plan	Yes
S. District of Choice	N/A, see below
TT. Home to School Transportation Reimbursement	N/A, see below
UU. Independent Study Certification for ADA Loss Mitigation	N/A, see below

(Continued)

*School Districts, County Offices of Education, and Charter Schools:*

T. California Clean Energy Jobs Act	N/A, see below
U. After/Before School Education and Safety Program	N/A, see below
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study – Course-Based	N/A, see below
Z. Immunizations	N/A, see below
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G)	N/A, see below
CZ. Career Technical Education Incentive Grant	Yes
EZ. Transitional Kindergarten	N/A, see below

*Charter Schools:*

AA. Attendance	Yes
BB. Mode of Instruction	N/A, see below
CC. Nonclassroom-Based Instruction/Independent Study	Yes
DD. Determination of Funding for Nonclassroom-Based Instruction	Yes
EE. Annual Instructional Minutes-Classroom Based	N/A, see below
FF. Charter School Facility Grant Program	N/A, see below

The County Office did not operate any kindergarten programs; therefore, we will not perform any procedures over Kindergarten Continuance.

Independent Study ADA is below the minimum required for audit procedures; therefore, we did not perform any procedures related to independent study.

The County Office did not offer Continuation Education; therefore, we did not perform any procedures related to Continuation Education.

Instructional Time does not apply to County Offices of Education; therefore, we did not perform any procedures related to Instructional Time.

The County Office is not a School District, therefore Ratio of Administrative Employees to Teachers is not applicable.

The County Office is not a School District; therefore, Classroom Teachers Salaries is not applicable.

The County Office did not operate an Early Retirement Incentive Program in the current year; therefore, we will not perform any procedures over this section.

The County Office does not operate a Juvenile Court School; therefore, we did not perform any procedures related to Juvenile Court Schools.

The County Office did not have Middle or Early College programs; therefore, we did not perform any procedures related to Middle or Early College.

The County Office did not operate any Kindergarten through third grade programs; therefore, we will not perform any procedures over K-3 Grade Span Adjustment.

We did not perform any procedures related to Transportation Maintenance of Effort as the County Office did not expend or reserve any Transportation Maintenance of Effort funds in the 2012-13 base year.

The County Office did not operate an Apprenticeship - Related and Supplemental Instruction programs in the current year; therefore, we will not perform any procedures over this section.

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(Continued)

The County Office is not reported as a District of Choice per the California Department of Education; therefore, we did not perform any procedures over this section.

The County Office did not receive a Home-To-School Transportation Reimbursement during the fiscal year; therefore, we did not perform any procedures over Home-To-School Transportation Reimbursement.

The County Office did not receive any funding for ADA Loss Mitigation; therefore, we did not perform any procedures related to Independent Study Certification for ADA Loss Mitigation.

The County Office did not expend or receive any Clean Energy Job Act funds; therefore, we did not perform any procedures over this section.

The County Office did not offer After/Before School Education and Safety Programs; therefore, we did not perform any procedures related to this section.

The County Office does not operate any Independent Study - Course Based programs; therefore, we did not perform any procedures over this section.

The County Office did not have any schools subject to audit of immunizations; therefore, we did not perform any procedures related to Immunizations.

The County Office did not expend or receive any Expanded Learning Opportunities Grant (ELO-G) in the current year; therefore, we did not perform any procedures over this section.

The County Office did not operate any transitional kindergarten programs; therefore, we will not perform any procedures over Transitional Kindergarten.

The County Office did not operate any classroom-based charter schools; therefore, we will not perform any procedures over Charter Schools - Mode of Instruction or Charter Schools - Annual Instructional Minutes-Classroom Based.

The County Office did not receive any Charter School Facility Grant Program funding; therefore, we did not perform any procedures over this section.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

*Crowe LLP*  
Crowe LLP

Sacramento, California  
December 15, 2023



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Education  
Sutter County Superintendent of Schools  
Yuba City, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Sutter County Superintendent of Schools' basic financial statements, and have issued our report thereon dated December 15, 2023, except as to Note 14, which is as of April 17, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Sutter County Superintendent of Schools' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Audit Findings and Questioned Costs as item 2023-001 that we consider to be a material weakness.

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(Continued)

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Sutter County Superintendent of Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **County Office's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County Office's response to the finding identified in our audit and described in the accompanying Schedule of Audit Findings and Questioned Costs. The County Office's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Crowe LLP*  
Crowe LLP

Sacramento, California  
December 15, 2023, except as to Note 14, which is  
as of April 17, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
AS REQUIRED BY THE UNIFORM GUIDANCE

Board of Education  
Sutter County Superintendent of Schools  
Yuba City, California

### **Report on Compliance for Each Major Federal Program**

#### *Opinion on Each Major Federal Program*

We have audited Sutter County Superintendent of Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Sutter County Superintendent of Schools' major federal programs for the year ended June 30, 2023. Sutter County Superintendent of Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Sutter County Superintendent of Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Sutter County Superintendent of Schools' and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Sutter County Superintendent of Schools' compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Sutter County Superintendent of Schools' federal programs.

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(Continued)

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Sutter County Superintendent of Schools' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Sutter County Superintendent of Schools' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Sutter County Superintendent of Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Sutter County Superintendent of Schools' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

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

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

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(Continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Financial Responsibility Supplemental Schedule Required by US Department of Education**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools, as of and for the year ended June 30, 2023, and have issued our report thereon dated December 15, 2023, which contained an unmodified opinion on those financial statements. The Financial Responsibility Supplemental Schedule required by US Department of Education is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Crowe LLP*  
Crowe LLP

Sacramento, California  
December 15, 2023

## **FINDINGS AND RECOMMENDATIONS**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
 Year Ended June 30, 2023

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SECTION I - SUMMARY OF AUDITOR'S RESULTS

**FINANCIAL STATEMENTS**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u>  X  </u>	Yes		<u>        </u>	No
Significant deficiency(ies) identified not considered to be material weakness(es)?			<u>        </u>	<u>  X  </u>	None reported

Noncompliance material to financial statements noted?

		<u>        </u>	Yes	<u>  X  </u>	No
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**FEDERAL AWARDS**

Internal control over major programs:

Material weakness(es) identified?		<u>        </u>	Yes	<u>  X  </u>	No
Significant deficiency(ies) identified not considered to be material weakness(es)?			<u>        </u>	<u>  X  </u>	None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

		<u>        </u>	Yes	<u>  X  </u>	No
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Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425, 84.425C, 84.425U 17.259	Education Stabilization Fund Programs - COVID-19 Workforce Innovation and Opportunity Act

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?

	<u>  X  </u>	Yes		<u>        </u>	No
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**STATE AWARDS**

Type of auditors' report issued on compliance for state programs: Unmodified

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2023

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SECTION II - FINANCIAL STATEMENT FINDINGS

**2023-001 MATERIAL WEAKNESS – ENTERPRISE FUND - CAREER TRAINING CENTER ACTIVITIES (30000)**

Criteria: Payments to students using student financial assistance federal funds received should be recorded as expense on the Statement of Change in Net Position. Tuition from students participating in programs at the Career Training Center should be recorded as revenue on the Statement of Change in Net Position.

Condition: At the time of commitment from a student to participate in a program at the Career Training Center, the County Office does not record the tuition revenue. After federal funds related to student financial assistance are received, student payments expense is not recorded.

Effect: Understatement of revenue and expense in the Enterprise Fund as of June 30, 2023.

Cause: The County Office did not appropriately record financial activity.

Fiscal Impact: Net impact to Statement of Change in Net Position is zero dollars. Tuition revenue and student payments expense were each understated by \$656,162.

Recommendation: The County Office should ensure accounting for student financial assistance funds and tuition from the Career Training Center programs is properly recorded for each fiscal year ended June 30.

Views of Responsible Officials: Sutter County Superintendent of Schools will ensure the financial aid receipts and payments will be properly recorded as revenue and expense.

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(Continued)



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2023

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SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2023

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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

**STATUS OF PRIOR YEAR  
FINDINGS AND RECOMMENDATIONS**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS  
Year Ended June 30, 2023

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No matters were reported.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 FINANCIAL RESPONSIBILITY SUPPLEMENTAL SCHEDULE –  
 US DEPARTMENT OF EDUCATION  
 Year Ended June 30, 2023

<u>Ratio Element</u>	<u>Reference to Financial Statements and/or Notes</u>	<u>Element Amount</u>
<b>Primary Reserve Ratio</b>		
<b>Expendable Net Assets</b>		
Net assets without donor restrictions	Note 13, 1.c.	\$ 96,000
Net assets with donor restrictions	Note 13, 2.d.	22,207,629
Net assets with donor restrictions – restricted in perpetuity	Not applicable	-
Annuities with donor restrictions	Not applicable	-
Term endowments with donor restrictions	Not applicable	-
Life income funds with donor restrictions	Not applicable	-
Secured and unsecured related party receivable	Not applicable	-
Unsecured related party receivable	Not applicable	-
Intangible assets	Not applicable	-
Post-employment and defined benefit pension plan liabilities	Note 13, 3.c.	37,717,523
<b>Property, plant and equipment, net (includes construction in progress) - Total</b>		
Property, plant and equipment pre-implementation	Note 4	16,700,407
Property, plant and equipment post-implementation with outstanding debt for original purchase	Not applicable	-
Property, plant and equipment post-implementation without outstanding debt for original purchase	Not applicable	-
Construction in progress	Note 13, 4.c. Note 4	15,991,680 708,727
<b>Lease right-of-use asset, net</b>		
Lease right-of-use asset, pre-implementation	Not applicable	-
Lease right-of-use asset, post-implementation	Not applicable	-
Intangible assets	Not applicable	-
Post-employment and pension liabilities	Not applicable	-
<b>Long-term debt - for long term purposes</b>		
Long-term debt - for long term purposes pre-implementation	Not applicable	-
Long-term debt - for long term purposes post-implementation	Not applicable	-
Line of credit for construction in progress	Not applicable	-
<b>Lease right-of-use asset liability</b>		
Pre-implementation right-of-use asset liability	Not applicable	-
Post-implementation right-of-use asset liability	Not applicable	-
<b>Net assets with donor restrictions: restricted in perpetuity</b>	Not applicable	-
<b>Total Expenses and Losses without Donor Restrictions</b>		
Total expenses without donor restrictions	Statement of Activities	45,705,399
Non-operating and net investment loss	Not applicable	-
Net investment losses	Not applicable	-
Pension-related changes other than net periodic costs	Not applicable	-

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 FINANCIAL RESPONSIBILITY SUPPLEMENTAL SCHEDULE –  
 US DEPARTMENT OF EDUCATION  
 Year Ended June 30, 2023

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<u>Ratio Element</u>	<u>Reference to Financial Statements and/or Notes</u>	<u>Element Amount</u>
<b>Equity Ratio</b>		
<b>Modified Net Assets</b>		
Net assets without donor restrictions	Note 13, 1.c.	\$ 96,000
Net assets with donor restrictions	Note 13, 2.d.	22,207,629
Intangible assets	Not applicable	-
Unsecured related party receivables	Not applicable	-
Secured related party receivables	Not applicable	-
<b>Modified Assets</b>		
Total assets	Statement of Financial Position	56,105,153
Lease right-of-use asset pre-implementation	Not applicable	-
Pre-implementation right-of-use asset liability	Not applicable	-
Intangible assets	Not applicable	-
Secured and unsecured related party receivables	Not applicable	-
Unsecured related party receivables	Not applicable	-
<b>Net Income Ratio</b>		
Change in net assets without donor restrictions	Statement of Activities.	5,864,431
Total revenues and gains without donor restriction	Note 13, 5.e.	51,569,830

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BOARD AGENDA ITEM: Adoption of Education Protection Account

BOARD MEETING DATE: June 20, 2024

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Nicolaas Hoogeveen

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

Adoption of the 2024-25 Education Protection Account Program by the Board.

BOARD AGENDA ITEM: Adoption of 2024-25 Budget

BOARD MEETING DATE: June 20, 2024

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Nicolaas Hoogeveen

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

Adoption of the 2024-25 Budget by the Board.



Agenda Item No. \_\_\_\_

BOARD AGENDA ITEM: \_\_\_\_\_

BOARD MEETING DATE: \_\_\_\_\_

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

\_\_\_\_\_ Action

\_\_\_\_\_

\_\_\_\_\_ Reports/Presentation

SUBMITTED BY:

\_\_\_\_\_ Information

\_\_\_\_\_

\_\_\_\_\_ Public Hearing

PRESENTING TO BOARD:

\_\_\_\_\_ Other (specify)

\_\_\_\_\_

BACKGROUND AND SUMMARY INFORMATION:

Agenda Item No. 17.0

BOARD AGENDA ITEM: Declaration of Need

BOARD MEETING DATE: 6/20/2024

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Meagan Dhaliwal

SUBMITTED BY:

Meagan Dhaliwal

PRESENTING TO BOARD:

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Annual Declaration of Need





Based on the previous year’s actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas. Additionally, for the Single Subject Limited Assignment Permits estimated, please include the authorization(s) which will be requested:

TYPE OF LIMITED ASSIGNMENT PERMIT	ESTIMATED NUMBER NEEDED
Multiple Subject	
Single Subject	
Special Education	
TOTAL	

**Authorizations for Single Subject Limited Assignment Permits**

SUBJECT	ESTIMATED NUMBER NEEDED	SUBJECT	ESTIMATED NUMBER NEEDED
Agriculture		Mathematics	
Art		Music	
Business		Physical Education	
Dance		Science: Biological Sciences	
English		Science: Chemistry	
Foundational-Level Math		Science: Geoscience	
Foundational-Level Science		Science: Physics	
Health		Social Science	
Home Economics		Theater	
Industrial & Technology Education		World Languages (specify)	

**EFFORTS TO RECRUIT CERTIFIED PERSONNEL**

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to [www.cde.ca.gov](http://www.cde.ca.gov) for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

**EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL**

Has your agency established a District Intern program? Yes      No

If no, explain. \_\_\_\_\_

Does your agency participate in a Commission-approved college or university internship program? Yes                  No

If yes, how many interns do you expect to have this year? \_\_\_\_\_

If yes, list each college or university with which you participate in an internship program.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If no, explain why you do not participate in an internship program.

\_\_\_\_\_  
\_\_\_\_\_

BOARD AGENDA ITEM: Donations

BOARD MEETING DATE: June 20, 2024

AGENDA ITEM SUBMITTED FOR:	PREPARED BY:
<u>      </u> Action	<u>      </u> Maggie Navarro
<u>      </u> Reports/Presentation	SUBMITTED BY:
<u>  X  </u> Information	<u>      </u> Ron Sherrod
<u>      </u> Public Hearing	PRESENTING TO BOARD:
<u>      </u> Other (specify)	<u>      </u> Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

<u>Donor</u>	<u>Value</u>	<u>Purpose</u>
Bi-County Ambulance Services Inc	\$750.00	Sponsor 2 students for Shady Creek
Marysville Rotary Foundation	\$10,000.00	Recreation Supplies for Shady Creek
Marysville Rotary Foundation	\$4,000.00	Conrad's Closet for Shady Creek

	<u>22-23 Year</u>	<u>Current Period</u>	<u>To Date</u>
Total Donations-Cash	\$8,070.00	\$14,750.00	\$22,820.00
Total Donations-Value	\$0.00	\$0.00	\$0.00
<b>Total Donations</b>	<b>\$8,070.00</b>	<b>\$14,750.00</b>	<b>\$22,820.00</b>

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE  
GIFT AND DONATION FORM**

Donor Identification	<input type="checkbox"/> Individual	<input checked="" type="checkbox"/> Business
----------------------	-------------------------------------	----------------------------------------------

Donor Name: MARYSVILLE ROTARY FOUNDATION Phone: \_\_\_\_\_  
Address: P.O. BOX 630 City/State MARYSVILLE Zip: 95901  
*Business only:* Position: \_\_\_\_\_  
Phone: \_\_\_\_\_ Type of Business: \_\_\_\_\_

Gift or Donation:	<input type="checkbox"/> Cash	<input checked="" type="checkbox"/> Check	Dollar Amount: \$ <u>14,000.00</u>
	<input type="checkbox"/> Other (List item below)		
Date of Donation: <u>05/21/24</u>			


\$10,000.00 FOR RECREATION SUPPLIES  
\$4,000.00 FOR CONRAD'S CLOSET  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Intent of Gift or Donation: DONATIONS  
Working Condition: \_\_\_\_\_  
Estimated Dollar Value \$ 14,000.00  
Donated To (Site/Program): Shady Creek Outdoor School and Events  
Site/Program Administrator: Christopher Little  
Typed Name  
Asst. Superintendent/Director for Dept.: Kristi Johnson  
Typed Name

  
Signature  
Signature

Delivery Date: 6/12/24 Delivered By: \_\_\_\_\_  
Received By: Sally Sangha

For Business Office Use Only
------------------------------

Assistant Superintendent Business Services   
Signature

Revenue Code: \_\_\_\_\_  
Review Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Board Agenda Date: \_\_\_\_\_



**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE  
GIFT AND DONATION FORM**

Donor Identification	<input type="checkbox"/> Individual	<input checked="" type="checkbox"/> Business
----------------------	-------------------------------------	----------------------------------------------

Donor Name: BI-COUNTY AMBULANCE SERVICES INC. Phone: \_\_\_\_\_  
Address: P.O. BOX 3130 City/State YC Zip: 95992  
*Business only:* Position: \_\_\_\_\_  
Phone: \_\_\_\_\_ Type of Business: \_\_\_\_\_

Gift or Donation:	<input type="checkbox"/> Cash	<input checked="" type="checkbox"/> Check	Dollar Amount: <u>\$ 750.00</u>
	<input type="checkbox"/> Other (List item below)		
Date of Donation: <u>06/03/24</u>			

Sponsorship for 2 students  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

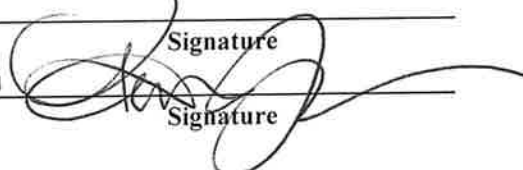
Intent of Gift or Donation: DONATION

Working Condition: \_\_\_\_\_

Estimated Dollar Value \$ 750.00

Donated To (Site/Program): Shady Creek Outdoor School and Events

Site/Program Administrator: Christopher Little  
Typed Name

Asst. Superintendent/Director for Dept.: Kristi Johnson  
Typed Name  Signature

Delivery Date: 6/12/24 Delivered By: \_\_\_\_\_

Received By: Sally Sangha

For Business Office Use Only
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Assistant Superintendent Business Services  \_\_\_\_\_  
Signature

Revenue Code: \_\_\_\_\_

Review Comments: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Board Agenda Date: \_\_\_\_\_

Agenda Item No 19.0\_\_\_\_\_

BOARD AGENDA ITEM: Adoption of Resolution No <sup>23-24 VII</sup> Specification of the Election Order

BOARD MEETING DATE: June 20, 2024

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Karisa Williams

Reports/Presentation

SUBMITTED BY:

Information

Superintendent Tom Reusser

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Education Code section 5000 et seq. requires all Governing Board elections to be consolidated and all Governing Boards adopt a resolution specifying the date of the election and the purpose of the election. Placer County requires additional information be furnished to their elections office regarding elections.

This resolution establishes the particulars for the November 5, 2024 election.

**NOTICE OF GOVERNING BOARD MEMBER ELECTION AND/OR  
NOTICE TO SUBMIT MEASURE(S) TO A VOTE OF THE VOTERS**

Resolution No. 23-24 VII

RESOLUTION OF THE GOVERNING BODY OF THE

**Sutter County Board of Education**

DECLARING AN ELECTION BE HELD IN ITS JURISDICTION;  
REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE THIS ELECTION  
WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE;  
AND  
REQUESTING ELECTION SERVICES BY THE COUNTY CLERK.

WHEREAS, this District Governing Body orders an election to be held in its jurisdiction on  
November 5, 2024; at which election the issue(s) to be presented to the voters shall be: 4

**NOMINATION OF CANDIDATES FOR THE GOVERNING BODY**

1. Said election shall be to fill a vacancy for the following Board Members(s) who resigned and/or whose term(s) expired:

Incumbent's Name	Division Number (if applicable)	Regular/Short Term
Brandi Burnsed		Regular
Oleta Lutz		Regular
Katherine Williams		Short
Samantha Bass		Short

2. Said Directors for this District are elected in the following manner:

X At Large.

There are no divisions in the District; all voters within the District vote for all candidates.

3. Said District has determined the following election particulars:

- The length of the Candidate Statement shall not exceed **200** words.  
(Specify either 200 or 400 words)
- The cost of the Candidate Statement shall be paid by the **Candidate**.  
(Specify Candidate or District)

**MEASURE(S) TO BE SUBMITTED TO THE VOTERS (IF APPLICABLE)**

(If this election is strictly for deciding one or more measures and no candidates are to be elected, please complete #4 through #6 below)

4. Said District does not request that the following measure(s) be decided at this election.  
(Specify does or does not)

- Said Governing Board orders the following measure(s) to be put to a vote of the residents of the District:

(See attached wording marked Exhibit(s) \_\_\_\_\_)

5. Said District has determined the following election particulars:

- In the case of a tie vote, the election shall be determined by **LOT**.  
(Specify lot or runoff election)
- The County Clerk is **requested** to provide election services. If the District requests the Placer County Office of Elections to provide election services, all applicable costs will be paid for by the District.  
(Specify requested or not requested)

6. The District hereby certifies that (please check one):

There have been changes to the District boundary lines since our last election as shown on the attached map and/or legal description.

There have been no District boundary changes since our last election, but the District understands that the Placer County Public Works Mapping Division will verify our District boundary lines prior to the election.

BE IT RESOLVED that the Board of Supervisors of the County of Placer is hereby requested to:

1. Consolidate the election with any other applicable election conducted on the same day;
2. Authorize and direct the County Clerk, at Governing Body expense, to provide all necessary election services.

This Resolution shall be considered a Notice of Election and Specification of Election Order if applicable.

PASSED AND ADOPTED by the Governing Body on June 12, 2024

AYES:

NOES:

ABSENT:

ATTEST:

\_\_\_\_\_  
SECRETARY OF THE BOARD

\_\_\_\_\_  
PRESIDENT OF THE BOARD

(Seal)