

# Agenda

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## **SUTTER COUNTY BOARD OF EDUCATION**

### **Regular Meeting**

Wednesday, June 14, 2023 - 5:30 p.m.  
Sutter County Superintendent of Schools Office  
970 Klamath Lane – Board Room  
Yuba City, CA 95993

### **NOTICE TO THE PUBLIC**

#### Public Hearings

- *2023-2024 Local Control Accountability Plan (LCAP)*
- *2023-2024 Local Control Accountability Plan (LCAP) Pathways Charter Academy*
- *2023-2024 Sutter County Superintendent of Schools' Budget*
- *2023-2024 Education Protection Account*

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. – 5:00 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 any item of interest to the public. *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 May 10, 2023
- 5.2 Accept donation of \$8,817.93, from Sutter Buttes Swim Team, to be used for SCSOS CTE/ROP Scholarships

The above items are self-explanatory. All items on the Consent Agenda are considered a routine item or one that has been previously discussed. Any Board Member may request that an item be pulled for further discussion.

- 6.0 Public Hearing on the Sutter County Superintendent of School 2023-2024 Local Control Accountability Plan (LCAP) and Annual Update – Brian Gault, Kristi Johnson and Chris Reyna

Members of the public may address the Board relative to the proposed 2023-2024 LCAP.

- 7.0 Public Hearing on the Pathways Charter Academy 2023-2024 Local Control Accountability Plan (LCAP) and Annual Update Brian Gault, Kristi Johnson and Chris Reyna

Members of the public may address the Board relative to the proposed 2023-2024 LCAP.

- 8.0 Public Hearing on Proposed 2023-2024 Sutter County Superintendent of Schools' Budget – Nic Hoogeveen

Members of the public may address the Board relative to the proposed 2023-2024 Sutter County Superintendent of Schools' Budget.

- 9.0 Public Hearing on Sutter County Superintendent of Schools' Education Protection Account (EPA) – Nic Hoogeveen

Members of the public may address the Board relative to the 2023-2024 Education Protection Account (EPA) expenditure report.

- 10.0 Adoption of Resolution No. 22-23-VII – Education Protection Account (EPA) – Nic Hoogeveen **[Action Item]**

The proposed 2023-2024 Sutter County Superintendent of Schools' Education Protection Account (EPA) is being presented for adoption

- 11.0 Business Services Report

- 11.1 Monthly Financial Report – May 2023 –Nic Hoogeveen
- 11.2 Investment Statement – March 2023 - Ron Sherrod

11.3 Facilities Update – Ron Sherrod

12.0 Lot Line Adjustment - James Peters **[Action Item]**

The current proposed placement of the CTC Building crosses over the lot line between the two parcels, initiating a lot line adjustment.

13.0 Items from the Superintendent/Board

14.0 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.*

BOARD AGENDA ITEM: Consent Agenda

BOARD MEETING DATE: June 14, 2023

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Maggie Nicoletti

SUBMITTED BY:

Tom Reusser

PRESENTING TO BOARD:

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

The following items will appear under the Consent Agenda for Board approval:

1. Minutes of the May 10, 2023, Board Meeting
2. Donations:

<u>Donor</u>	<u>Value</u>		<u>Purpose</u>
Sutter Buttes Swimming	\$8,817.93		Scholarships
	<b><u>22-23 Year</u></b>	<b><u>Current Period</u></b>	<b><u>To Date</u></b>
Total Donations-Cash	\$12,597.32	\$8817.93	\$21,415.25
Total Donations-Value	\$27,500.00	\$0.00	\$27,500.00
<b>Total Donations</b>	<b>\$40,097.32</b>	<b>\$8,817.93</b>	<b>\$48,915.25</b>



**Unapproved**  
**SUTTER COUNTY BOARD OF EDUCATION MINUTES**  
**Regular Meeting**  
**May 10, 2023**

1.0 Call to Order

A regular meeting of the Sutter County Board of Education was called to order by President McJunkin, 5:30 p.m., May 10, 2023, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California.

2.0 Pledge of Allegiance

The Pledge of Allegiance was led by Trustee Gill.

3.0 Roll call of Members

June McJunkin, President – Present  
Victoria Lachance, Vice President – Present  
Gurv Pamma, Member – Present  
Harjit Singh, Member - Present  
Kash Gill, Member – Present

Tom Reusser, Ex-officio Secretary – Present

Staff Members Present: Lisa Gault, Ron Sherrod, Nic Hoogeveen, Joe Hendrix, Brian Gault, James Peters, Chris Osborne and Maggie Nicoletti

4.0 Items of Public Interest to come to the attention of the Board

5.0 Consent Agenda

5.1 Approval of Minutes of April 12, 2023

A motion was made to approve the Consent Agenda.

<i>Motion:</i>	Gill	<i>Seconded:</i>	Lachance
<i>Action:</i>	Motion Carried		
<i>Ayes:</i>	3 (Lachance, Gill and McJunkin)		
<i>Noes:</i>	0		
<i>Absent:</i>	0	<i>Abstain:</i>	2 (Singh and Pamma)

6.0 TCIP Department Update

Lisa Gault, Director of the Tri-County Induction Program (TCIP), gave an overview of TCIP and explained how the programs work.

7.0 Quarterly Performance Report: AeroSTEM Academy

Joe Hendrix stated Joe Clark has been hired as the Director for AeroSTEM and a Special Education Director, Jasmin Dhami, was hired as well. Consulting for LCAP was a concern and AeroSTEM is now consulting with a firm that consults with eight other districts. AeroSTEM is interviewing credentialed teachers and is working with a provider for their curriculum (subject.com). Joe discussed AeroSTEM's existing agenda and stated they are currently working on proper formatting and wording. Joe will be meeting with AeroSTEM on May 12<sup>th</sup> regarding their budget and he stated that CORE has been helping with their budget per their MOU. Another site visit will be scheduled soon.

8.0 Quarterly Report on Williams/Valenzuela Uniform Complaints  
(January 1, 2023 – March 31, 2023)

This is a quarterly report; Brian stated there were no complaints during this time frame.

9.0 Business Services Report

9.1 Monthly Financial Report – April 2023

Nic reviewed the Summary Report of Revenues, Expenditures and Changes in Fund Balances for the month of April 2023 with Board Members.

9.2 Investment Report

Ron reviewed the February 2023 Investment Report with the Board. The yield is 2.22%; it was 1.48% in November.

9.3 Quarterly Facilities Update

James reviewed the document that was included in the Board Packet and asked the Board if there were any questions regarding the update. Kash asked about the groundbreaking for the new building; James stated he is hoping for November 2023.

10.0 Preliminary Floor Plan and Proposed Elevation Details for the CTC Building

James reviewed the floor plan with the Board and stated this is a very preliminary design. James further stated we have been very conservative and he does not think very much will have to be cut. Parking is certainly an issue; trying to incorporate parking spaces without shrinking the size of the building. Discussion continued with pertinent questions being asked and answered. James informed the Board that there is a requirement to install solar in all new buildings.

11.0 Items from the Superintendent/Board

Superintendent Reusser reported on the following:

- He went to Cap-to-Cap in Washington, D.C. and said that approximately 450 delegates from the greater Sacramento area attended. Tom was on the Workforce Development and Educational Team. Their areas of concern were 1) fully funding Special Education; 2) teacher shortages; 3) thresholds for Headstart; and 4) money for mental health (Tom led the discussion on this subject). He met with the Department of Labor and the Department of Education, minority committee. CyberProud wrote a Grant for technology for cyber security and it was awarded; we will get some of the money. He also looked at adult education programs with the college. He stated that it was a very effective trip.
- The Eric Pomeroy Memorial Golf Tournament netted approximately \$19,000.00 after costs. This money will be used for the Sutter Buttes Swim Team and CTE Student Scholarships.

June stated that she discovered Yuba City High School has been operating for 100 years. She was unaware of this until she read an article in the newspaper where Congressman Doug LaMalfa mentioned this. June expressed that she thought the Board should do something to recognize this; no suggestions were made.

Graduations are starting soon. June reminded the Board Members to let Maggie know if they are planning to attend any of the ceremonies.

12.0 Adjournment

A motion was made to adjourn the meeting at 6:28 p.m.

*Motion:* Gill

*Seconded:* Singh

*Action:* Motion Carried

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

*Noes:* 0

*Absent:* 0

*Abstain:* 0



BOARD AGENDA ITEM: Public Hearing 2023-2024 SCSOS LCAP

BOARD MEETING DATE: June 14, 2023

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Brian Gault, Kristi Johnson, Chris Reyna and Nic Hoogeveen

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault, Kristi Johnson and Chris Reyna

BACKGROUND AND SUMMARY INFORMATION:

Public Hearing on the Sutter County Superintendent of Schools 2023-2024 Local Control Accountability Plan (LCAP) including the Annual Update, Expenditure Tables and Budget Overview for Parents is being presented for input.



970 Klamath Lane  
Yuba City, CA 95993  
Phone (530) 822-2900  
Fax (530) 671-3422

## NOTICE OF PUBLIC HEARINGS

Notice is hereby given, in accordance with the California Education Code,  
Public Hearings will be held as follows:

**Date:** Wednesday, June 14, 2023

**Time:** 5:30 p.m.

**Place:** Sutter County Superintendent of Schools Office  
970 Klamath Lane  
Yuba City, CA 95993

### ***PUBLIC HEARING ~ Local Control Accountability Plan (LCAP) SCSOS***

**The Purpose of the Public Hearing** is to inform the public regarding the Local Control and Accountability Plan (LCAP) for the fiscal year 2023-2024. Any taxpayer directly affected by the County School LCAP may appear before the Sutter County Board of Education and speak to the proposed plan or any item therein.

### ***PUBLIC HEARING ~ Local Control Accountability Plan (LCAP) Pathways Charter Academy***

**The Purpose of the Public Hearing** is to inform the public regarding the Local Control and Accountability Plan (LCAP) for the fiscal year 2023-2024. Any taxpayer directly affected by the Pathways Charter Academy LCAP may appear before the Sutter County Board of Education and speak to the proposed plan or any item therein.

### ***PUBLIC HEARING ~ SCSOS Budget***

**The Purpose of the Public Hearing** is to inform the public regarding the Sutter County Superintendent of Schools' Budget for the fiscal year 2023-2024. Any taxpayer directly affected by the Sutter County Superintendent of Schools' Budget may appear before the Sutter County Board of Education and speak to the proposed budget or any item therein.

### ***PUBLIC HEARING ~ Education Protection Act (EPA) ~ Spending Plan***

**The Purpose of the Public Hearing** is to review the Sutter County Superintendent of School's Education Protection Act (EPA) Spending Plan.

Copies of the Local Control Accountability Plan (LCAP), SCSOS Budget and the Education Protection Act (EPA) Spending Plan will be available for inspection 72 hours prior to the meeting, during regular business hours, at the Sutter County Superintendent of School Office, 970 Klamath Lane, Yuba City, CA 95993 or by visiting the SCSOS website at:  
[www.sutter.k12.ca.us](http://www.sutter.k12.ca.us)

FOR ADDITIONAL INFORMATION CONTACT:  
Sutter County Superintendent of Schools/Internal Business Services  
(530)822-2927

Posted on: June 2, 2023

Locations:

Sutter County Superintendent of Schools Website  
Sutter County Superintendent of Schools Office

## LCFF Budget Overview for Parents: Data Input

<b>Local Educational Agency (LEA) name:</b>	Sutter County Superintendent of Schools
<b>CDS code:</b>	51 10512 0000000
<b>LEA contact information:</b>	Brian Gault
<b>Coming School Year:</b>	2023-24
<b>Current School Year:</b>	2022-23

\*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

<b>Projected General Fund Revenue for the 2023-24 School Year</b>		<b>Amount</b>
Total LCFF funds	\$	11,306,536
LCFF supplemental & concentration grants	\$	168,144
All other state funds	\$	14,144,633
All local funds	\$	16,070,941
All federal funds	\$	5,036,967
<b>Total Projected Revenue</b>	<b>\$</b>	<b>46,559,077</b>
<b>Total Budgeted Expenditures for the 2023-24 School Year</b>		<b>Amount</b>
Total Budgeted General Fund Expenditures	\$	44,085,309
Total Budgeted Expenditures in the LCAP	\$	963,434
Total Budgeted Expenditures for High Needs Students in the LCAP	\$	316,865
<b>Expenditures not in the LCAP</b>	<b>\$</b>	<b>43,121,875</b>
<b>Expenditures for High Needs Students in the 2022-23 School Year</b>		<b>Amount</b>
Total Budgeted Expenditures for High Needs Students in the LCAP	\$	278,671
Actual Expenditures for High Needs Students in LCAP	\$	309,662

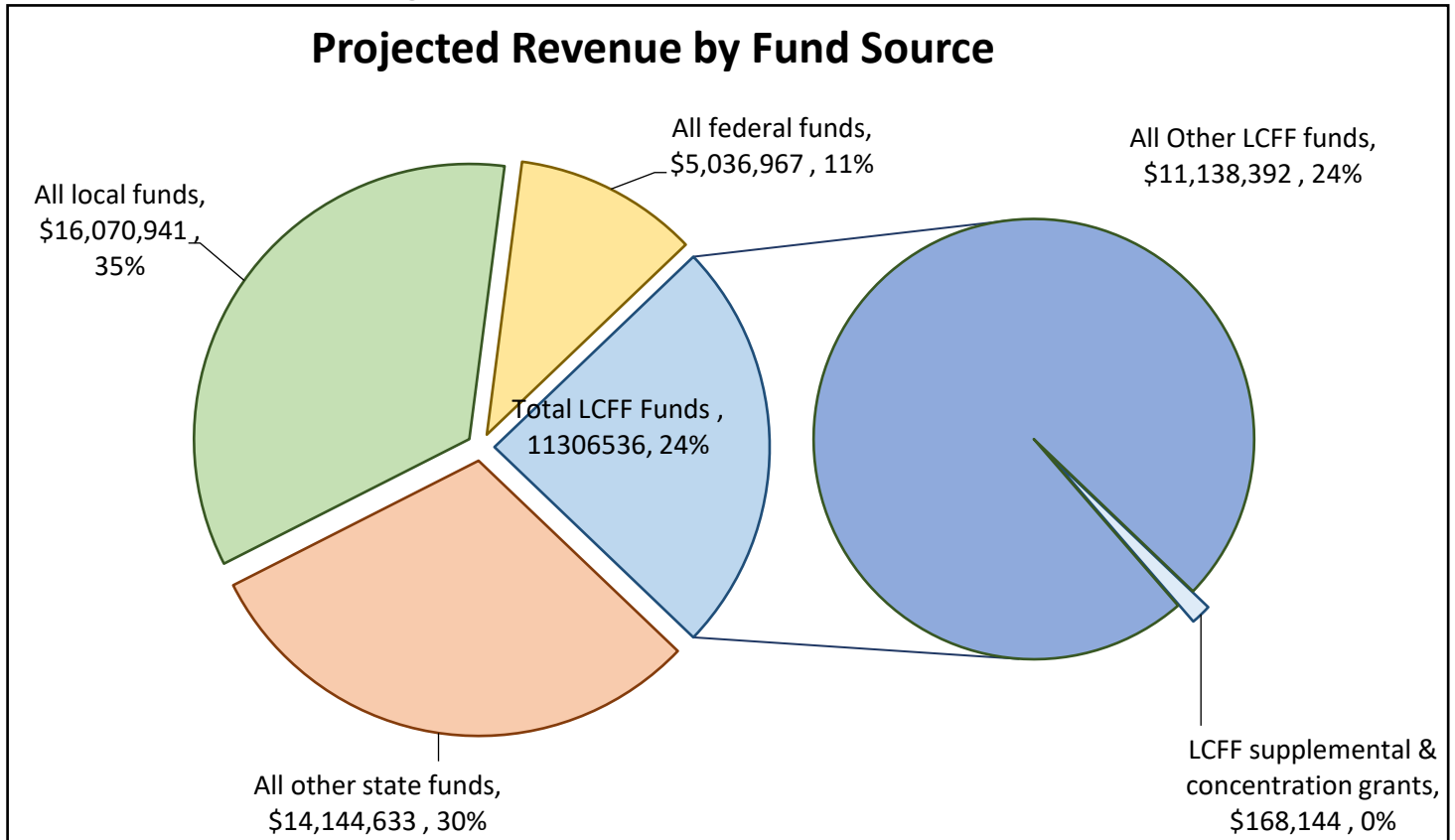
# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Sutter County Superintendent of Schools  
CDS Code: 51 10512 0000000  
School Year: 2023-24  
LEA contact information: Brian Gault

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 2023-24 School Year

### Projected Revenue by Fund Source



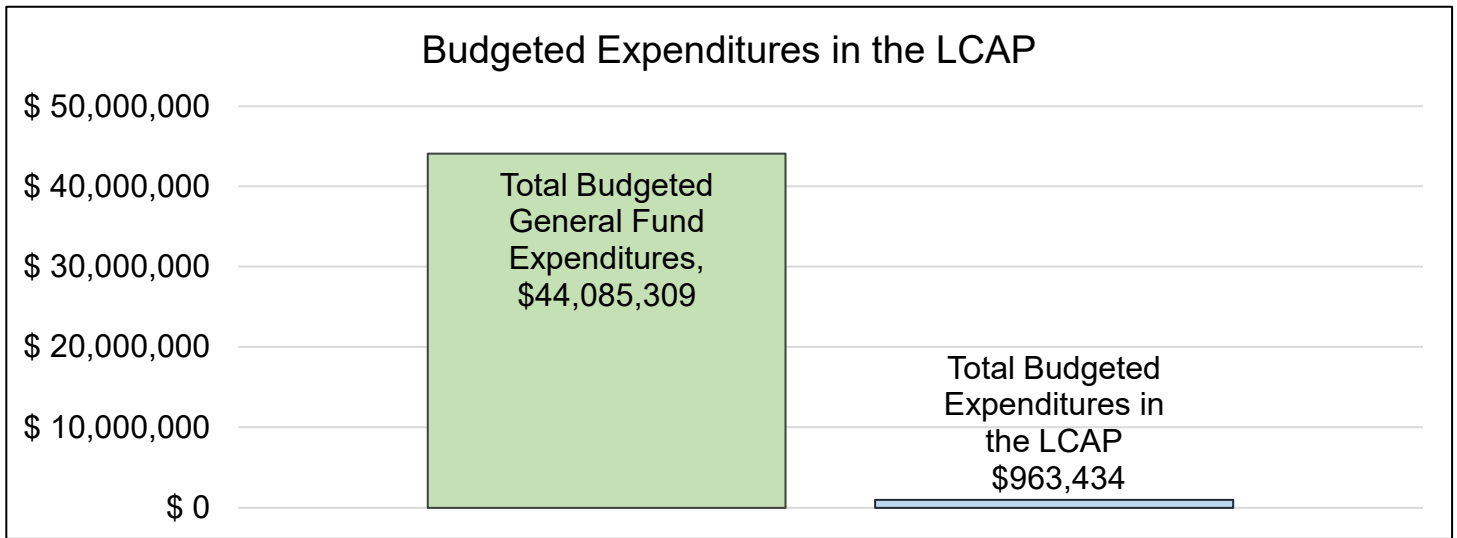
This chart shows the total general purpose revenue Sutter County Superintendent of Schools expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Sutter County Superintendent of Schools is \$46,559,077.00, of which \$11,306,536.00 is Local Control Funding Formula (LCFF), \$14,144,633.00 is other state funds, \$16,070,941.00 is local funds, and \$5,036,967.00 is federal funds. Of the \$11,306,536.00 in LCFF Funds, \$168,144.00 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 2023-24. 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 \$44,085,309.00 for the 2023-24 school year. Of that amount, \$963,434.00 is tied to actions/services in the LCAP and \$43,121,875.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

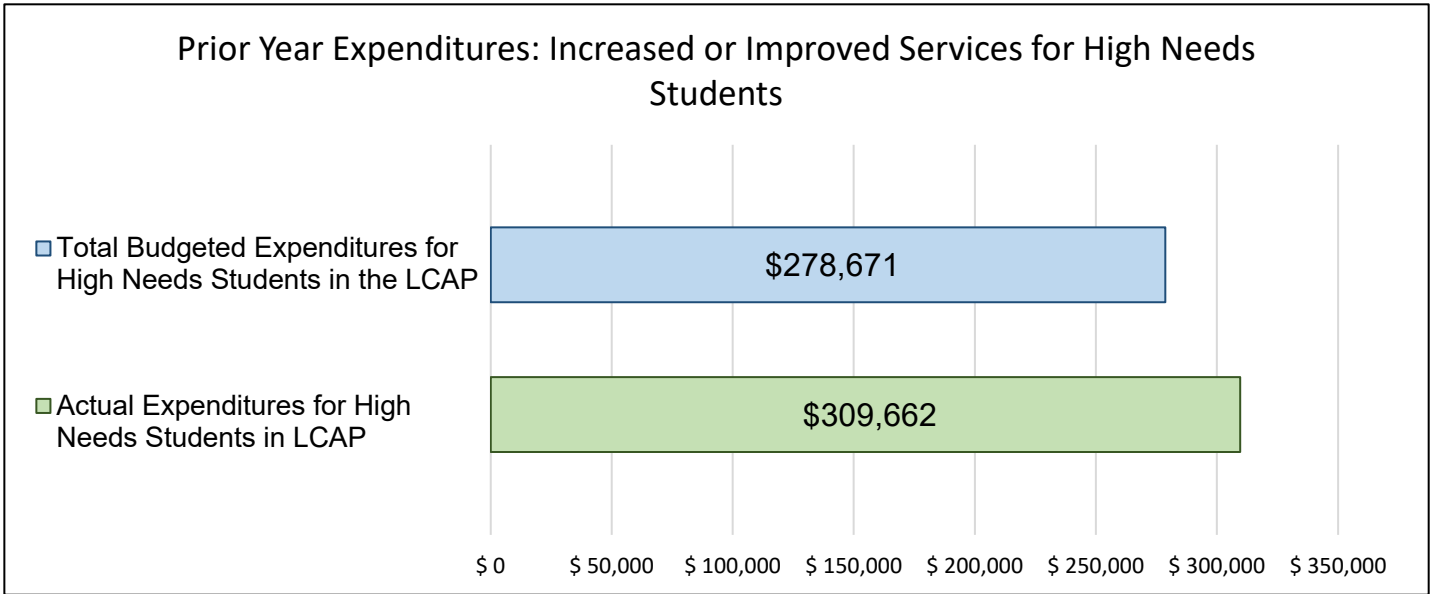
The General Fund operating expenses of Sutter County Superintendent of Schools that are not included in the LCAP include base level school staffing costs as well as support services beyond the school and students, fiscal services and administration of non-student related programs, and services such as maintenance, business, special education, technology, and routine maintenance on equipment, buildings, and vehicles.

## Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Sutter County Superintendent of Schools is projecting it will receive \$168,144.00 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 \$316,865.00 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 2022-23



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 2022-23, Sutter County Superintendent of Schools' LCAP budgeted \$278,671.00 for planned actions to increase or improve services for high needs students. Sutter County Superintendent of Schools actually spent \$309,662.00 for actions to increase or improve services for high needs students in 2022-23.

# 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	Brian Gault Assistant Superintendent, Educational Services	<a href="mailto:BrianG@sutter.k12.ca.us">BrianG@sutter.k12.ca.us</a> 530-822-2947

## Plan Summary 2023-24

### 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 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 and not an alternative curriculum. Feather River Academy strives to provide individual students with a choice of 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 the establishment of an Individualized Learning and Success Plan. Progress on this plan is monitored closely by teachers, counselors, and the students themselves. All programs work closely with students and parents to provide a focused instructional program with the goal of students returning back to their home school or graduating from FRA. This year enrollment at FRA fluctuates during the school year between 30 and 45 students.

According to the Fall 2022 Dashboard, 79.3% of students are socioeconomically disadvantaged, 0% are Foster Youth and 13.8% 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, in general, is not always 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, metrics for Reclassification (4F) and Progress toward English Proficiency (4E) are not reported. 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 successfully 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 successfully completed both types of courses described in 4B and 4C (4D). Additionally, metrics for the percentage of students who have successfully 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 successfully 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 back 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. Over the past several years, enrollment declined significantly and students that were referred, require a much higher level of support. To provide this support and to meet the increasing needs of our students, FRA continues to ensure small class sizes by funding 1 additional FTE above and beyond standard staffing ratios. A .8 FTE counselor is provided despite the low enrollment to ensure more academic and social-emotional support for students in the 2022/23 school year. Student and staff feedback indicates a positive impact from the increased number of adults on campus including administration (1), teachers (4), instructional aides (3), counselors (.8), Support Specialists (.4), Attendance and Outreach (1), Probation (1), Office Staff (2) support. These related actions will continue in the 23-24 LCAP actions and services. Dashboard data reflected throughout the plan was published in 2022 and is reflective of the 2021-22 school year. It should be noted on the Dashboard, 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. Also, the Fall 2022 Dashboard did not report on the College/Career measures. Therefore, much of the data shared is locally collected.

## Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

Due to the small enrollment numbers, the 2022 Dashboard for Feather River Academy only included one indicator. Therefore in order to best evaluate the successes and needs of FRA's student population, local data was collected and the following represent indicators of success that are supported through actions and services throughout the 2023-24 LCAP.

Based on input received through surveys, staff meetings, PAC meetings, student interviews, and informal conversations, FRA is most proud of the staff allocated to serve the students. The trusted and caring adults are identified by every educational partner group as being critical to the success of the students. We will continue to:

- Ensure all teaching positions are filled by credential teachers including one more teacher than traditional PTR would dictate. Ensuring small class sizes has been repeatedly identified by educational partners as being crucial to student success.
- Allocate three Instructional Aides to provide academic and behavioral support for all students.
- Allocate a .8 Counselor, supported by a .4 Intervention Specialist to help support robust and proactive MTSS for SEL.

Attendance rates increased from 53% average in 21/22 to 74% average mid-year 22/23 This is attributed to 456 personal contacts with 50 students/families throughout the year. We will continue to:

- Provide a full-time Attendance Outreach Coordinator and funding for individualized transportation to help improve attendance rates.

On Local Indicator Reflection Tool for Priority 2, Question 1 - FRA staff indicated progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks has improved from 2 across the board in 2021, to 3 for ELA, ELD, Science and History-Social Science in 2022, to 4 for ELA, Math, and History-Social Science in 2023. Staff attributes this to the collaboration time made available (Goal 2, Action 1). Collaboration time continues to be prioritized in the 23/24 LCAP.

In Priority 2, question 4 - Staff indicated progress in the implementation of state standards in the area of CTE (4 to 5), Health (2 to 3 to 4), and PE (1 to 3) opportunities. Growth was attributed to the strengthening of the partnership between SCSOS ROP/Department, support for the implementation of the Health Framework through SCSOS-sponsored CoPs, and an allocation of resources to develop a weight room and provide staff to instruct. These partnerships will continue in 23/24.

Curriculum and standards implementation has been identified by educational partners as a success. Professional development, coaching, and the integration of MyPath and Renaissance have all been credited with increasing the levels of student engagement, work completion, and credits earned. Co-Teaching is identified as a successful model being implemented in ELA and Math. The success is tied to bi-weekly common planning time which will continue in the coming year.

Professional Learning targeted to English learners through the *High 5 for All* series included a trainer-of-trainer model, which allowed for all staff to benefit from the information in order to implement schoolwide. Training and a focus on schoolwide implementation will continue in 23/24

Each action, metric, or program described above as successfully supporting student achievement will be maintained or expanded on in the 23/24 LCAP goals, actions, and services.

# Reflections: Identified Need

A description of any areas that need significant improvement based on a review of the Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

The Suspension Rate on the 2022 Dashboard was Very High at 37.5%. Data for subgroups include Hispanic students at 32.5% (Very High) and Socioeconomically Disadvantaged students at 34% (Very High). In order to address this identified need in 23/24, the school will focus on Trauma Informed Instruction and Restorative Practices with implementation support from Counselor, Outreach Specialist, and Probation staff.

The Dropout Rate in 22/23 of All Students was 35% and Expelled Youth was 60%, In 21/22 the dropout rate for all students was 16% and 60% for Foster Youth. There are areas of improvement that need to be addressed. Due to the decrease in this area, there is a need to continue to address this need supported through actions in goal 2 specific to promoting student engagement and a school culture conducive to learning.

FRA has spent a significant amount of time surveying parents, students, and staff in order to ensure needs are met and we are finding opportunities to improve. The Fall 22/23 Panorama Survey indicated that only 20% of students surveyed had a “positive sense of belonging”. The same survey administered in the Spring of 23 indicated that there was a subtle increase in a positive sense of belonging to 30% of the students stating they feel a “positive sense of belonging”.

Local Academic Assessment Data (STAR Renaissance) in ELA and Math shows constantly high percentages of students scoring below the 50th percentile. STAR Renaissance 2022/2023 Spring Data (in table below) only 4% were above the 50th percentile in Math and ELA.

2022-23 STAR Renaissance Data				
	ELA - Fall	ELA Spring	Math - Fall	Math - Spring
below 25th percentile	69%	89%	74%	91%
between 25th and 49th percentile	19%	7%	22%	4%
50th to 74th percentile	6%	4%	4%	4%
74th percentile and above	6%	0%	0%	0%

2021-22 STAR Renaissance Data				
	ELA - Fall	ELA Spring	Math - Fall	Math - Spring
below 25th percentile	Not Administered	91%	Not Administered	74%
between 25th and 49th percentile		9%		22%
50th to 74th percentile		0%		4%
74th percentile and above		0%		0%

## LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

The 23/24 LCAP was developed after carefully reviewing data and engaging in reflective feedback from all educational partners. Goals, Actions, and Expenditures that carried over from 22/23 to 23/24 were determined to be essential for maintaining status and/or were producing measurable growth. A few new actions were added based on the same data and feedback reflections.

Virtually all survey data and educational partner input identified the need for highly qualified teachers and low pupil-to-staff ratios in order to develop and truly implement Individualized Learning and Support Plans. All actions in Goals 1 and 2 are being carried forward to 23/24 to ensure that the momentum in this practice can continue and grow.

While PBIS is still a focus of Goal 3 to address the high suspension rates, we have decided to build on that foundation with Action 7 (Restorative Practices and Trauma-Informed Instruction) by focusing resources on building systems designed to address the underlying causes of behaviors that have historically led to behaviors resulting in suspension and/or school avoidance resulting in poor attendance.

## 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 the development and implementation of improvement plans related to the indicators qualifying the school for comprehensive support. Sutter County Superintendent of Schools staff providing support to the school include; Assistant Superintendent for Educational Services, Senior Director of Curriculum, Instruction, and Accountability, Director of Student Support and Outreach, Assistant Superintendent of Special Education, MTSS/SEL Coordinator, and our Program Analyst. Feather River Academy qualified for CSI based on the Suspension Rate indicator on the 2022 Dashboard. The CSI Team uses a variety of evidence-based tools and strategies (Improvement Science) to implement actions, monitor effectiveness and adjust actions that will address indicators of low performance. The CSI team conducted a deep dive into local data in order 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.

In order to gather and consider a variety of stakeholder perspectives and opinions in the development of the CSI Plan, SCSOS staff engaged with the administration at FRA on a regular basis to review student performance and stakeholder satisfaction. FRA administration, in turn, engages with school staff, students, and parents on a regular basis including both formal and informal opportunities for input. FRA uses a Parent Advisory Committee, regularly scheduled opportunities for engagement with students 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 the need to create more autonomy, buy-in, and relevance for the school. The theory is that low student performance on state indicators is directly correlated with the fact that this student population does not naturally see the value in conforming to school expectations.

Actions and interventions were identified as a result of using the data and information above. Strong 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 continue to be 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 23/24 will shift to 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 to identify the fact that FRA had non-existent or weak academic data systems or practices. Local and state data indicate serious academic deficiencies or gaps in learning for the majority of students at FRA. The staff has worked diligently in 22/23 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, implement common formative assessments, analyze evidence of student performance, and use that evidence to learn from one another and respond to school-wide and individual needs identified. 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 who are experiencing difficulty meeting expectations. Staff will engage in ongoing PD related to increasing academic engagement and increasing 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 amount of 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 of intentions but haphazardly and with no system to monitor effectiveness and modify if necessary. Therefore, resources have not been used to effectively support a data-driven multi-tiered system of support 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 districts which are identified for CSI meet individually with SCSOS staff to review requirements and identify improvement science tools that would 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 on a monthly basis through 2023-24. Plan Do Study Act (PDSA) cycles will be used to monitor expected outcomes and make adjustments to 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 as well as 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)

Agenized 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 and how this engagement was considered before finalizing the LCAP.

Sutter County Superintendent of Schools and Feather River Academy believe strongly that the input received from all Educational Partners should directly impact the programs and guide the services developed for students. Our general process for Educational Partner engagement involves agendaizing LCAP goals, actions, services, and related expenditures at Staff (to include FRA Principal, Certificated, Classified, and Bargaining Unit) and Parent Advisory Committee meetings. Parent/student input, which is used to guide the allocation of resources, especially for unduplicated student groups, is gathered through surveys, formal PAC meetings, organized parent input sessions, student interview panels, and individualized conferences or meetings where staff facilitate discussions to identify the barriers to academic and social success. Barriers identified through these meetings are compiled and used as a foundation for identifying the use of supplemental and concentration funds to increase and improve services.

Below are the actual dates of the meetings where LCAP input was an agenda topic.

**Staff** (FRA Principal, Certificated, Classified, and Bargaining Unit): Staff Meetings where LCAP was discussed: 11/30/2022, 1/25/2023, 2/22/2023, 4/5/2023.

**Students:**

Fall 2022 and Spring 2023 - Panorama Surveys were administered

Student Panel Interview May 15, 2023

**Parents:**

March 17 LCAP Input Session- 8 families attended including 2 families of SpEd and 1 homeless. After a review of LCAP midyear data including current goals, actions, and expenditures, parents were prompted to share what they would like to see continued, removed, and/or added.

**SELPA:**

March 20, 2023- Site and COE administration met with the SELPA Director to review Special Education data and services provided.

**Parent Advisory Committee:** October 10, 2022, November 15, 2022, March 17, 2023

May 26, 9:00 AM- LCAP Approval

**Other Community Partners:**

Foster Youth Services - March 7, 2023

Plan for Expelled Youth - All District Partners - February 27, 2023

Plan for Expelled Youth - Yuba City Unified- April 26, 2023

### **ELAC/DELAC**

Sutter COE does not have an ELAC committee due to not meeting the enrollment thresholds described in Education Code, Section 52063(b)(1)

### **SCSOS Board**

March 8, 2023 - Mid-Year Status Update to the Board

June 14, 2023 - Public Hearing

June 21, 2023 - Board Approval

A summary of the feedback provided by specific educational partners.

**Certificated and Classified Staff (including Bargaining Unit):** Staff has shared that the ability to express their voice via surveys and in staff meetings has been a great tool to help create improvement in school programs.

Both Certificated and Classified Staff shared the desire to ensure paraprofessionals continue to be available for support for each classroom for the upcoming school year.

Although there is a concern that staffing can be challenging, staff shared that the expansion of CTE classes would be beneficial for students. Concerns are staffing in-person classes.

Professional development days have been beneficial in building capacity and developing pedagogy that is rigorous and relevant for students. The focus on ELD strategies using High Five resources has been instrumental in providing intervention support for ELD students and would be worth continuing in the coming year. In Addition, the prioritized PLC time has made it possible for teachers and paraprofessionals to actively engage in curriculum planning.

PBIS has been impactful. Students and staff feel connected with the new implementation of expectations and behavior matrix. Programs like Restorative Practices would be beneficial for the school.

Providing transportation services is vital to students' success. The current model does pull a paraprofessional from providing classroom support for a short time, however, staff feel the service is needed and necessary for student success.

Staff are adamant that Feather River Academy needs a counselor five days a week rather than four.

Expansion of a PE program that better serves the needs of the students.

Staff feel that creating a fourth teacher position to teach social science, would alleviate the overall caseload of teachers.

**Students:** Panorama Surveys were administered twice this school year during the Fall (September 2022) and Spring (May 2023). The survey content covers students' self-reflection on their own social-emotional skills and well-being measures. Additionally, questions in the Student Supports and Environment section focus on these three LCAP areas: school safety, teacher-student relationship, and sense of belonging. Results for Student Supports and Environment show that 51% of FRA students perceive their school to be a safe place, 46% of FRA students feel there is a positive student-teacher relationship at FRA and 45% of FRA students feel a sense of belonging at FRA.

**Parents:** Input included; the identified need for life skills (financial planning, resumes, interviews, etc); desire for more flexibility in scheduling to improve access to CTE courses (Culinary and media were mentioned specifically); Parents expressed an interest in offering some sort of sports program.

**SELPA:** Improve efforts to include the district of residence in all IEP meetings. Continue to utilize collaborative planning time to support co-teaching and push-in services.

**Other Community Partners:** Foster Youth Services Coalition encouraged continuing to increase access to behavioral and mental health support through partnerships between the school and community resources.

**Plan for Expelled Youth** - Improve efforts to monitor the term of the expulsion and actively support students and families in the readmission process and/or plan for alternate pathways to graduation.

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

**A description of the aspects of the LCAP that were influenced by specific input from educational partners.**

Educational Partners expressed the need to continue actions developed in the prior year. A few changes to specific actions were added based on feedback. Each change expressed the need to maintain support for attendance, transportation, and expanded services in the area of Social and Emotional support.

Goal 1, Action 3 was updated to include the addition of the Reading with Relevance book study for 23-24 to Action 3.

Goal 2, Action 3 was updated to focus on EL Supports to include monitoring and tracking of current and reclassified English learners.

Goal 3 included the most changes with the addition of Restorative Practice Implementation in Action 7, additional hours for a paraprofessional to provide door-to-door transportation services in Action 2, the addition of Parent Square to increase communication with parents in Action 5, and the addition of the Centigix Crisis Alert System in Action 6 to address school safety.

# 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

An explanation of why the LEA has developed this goal.

Feather River Academy (FRA) serves students who have been expelled, referred by Probation, or referred due to truancy. Student and parent input indicates that the families are generally disenfranchised by the traditional school setting and survey data indicates that upon entry into the County Community School, the majority of students do not 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 to establish individualized goals and realize how the school provides support to help them achieve.

## 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%	N/A	100%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 1B - Student access to standards-aligned instructional materials Source: SARC	19-20 SARC 100%	20-21 SARC 100%	21-22 SARC 100%	N/A	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	N/A	Maintain “Good Repair” rating

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
<p>Priority 2A - Implementation of State Academic Standards</p> <p>Source: Local Indicator Tool for Priority 2</p>	<p>Spring 2021 Local Indicator Tool for Priority 2</p> <p>Professional Learning for Teaching - 2 (Beginning Development)</p> <p>Standards Implementation Health - 2 (Beginning Development)</p> <p>PE - 1 (Exploration and Research Phase)</p> <p>VAPA - 3 (Initial Implementation)</p>	<p>Spring 2022 Local Indicator Tool for Priority 2</p> <p>Professional Learning for Teaching 3 - (Initial Implementation ELA, ELD, NGSS, HSS)</p> <p>2 - (Beginning Development Math)</p> <p>Standards Implementation Health - 3 (Initial Implementation)</p> <p>PE - 3 (Initial Implementation)</p> <p>VAPA - 3 (Initial Implementation)</p>	<p>Spring 2023 Local Indicator Tool for Priority 2</p> <p>Professional Learning for Teaching = 4</p> <p>Standards Implementation Health = (3) Initial Implementation</p> <p>PE = (4) Full Implementation</p> <p>VAPA = (3) Initial Implementation</p>	N/A	<p><b>Professional Learning for Teaching --4 (Full Implementation)</b></p> <p>5 (Full Implementation and Sustainability) (updated 5-23)</p> <p><b>Standards Implementation</b></p> <p>Health - 4 (Full Implementation)</p> <p>PE - --4 (Full Implementation)</p> <p>5 (Full Implementation and Sustainability) (updated 5-23)</p> <p>VAPA - 4 (Full Implementation)</p>
<p>Priority 2B - EL access to CCSS and ELD Standards</p> <p>Source: STAR</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>2023 STAR (ELA)</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 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>N/A</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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Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			7/12 or .58 % of Students with Exceptional Needs		

## Actions

Action #	Title	Description	Total Funds	Contributing
1	Staffing	Properly credentialed and appropriately assigned teachers.	\$216,983	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.	\$155,732	Y
3	Curriculum/Standards Implementation	Continue Edgenuity Online Platform Enhanced Professional Learning provided to teachers on the implementation of 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. Explore Project Based Learning as a supplement to core instruction to support increased engagement. Begin Reading with Relevance Book Study with 2 teachers	\$36,125	N

Action #	Title	Description	Total Funds	Contributing
4	Ensuring Broad Course Access	<p>Students have access to a comprehensive Health Education through alignment to the Framework in order to strengthen and supplement Health Curriculum to ensure comprehensive support of student health.</p> <p>Explore opportunities for increased physical education during the school day in order to create a more comprehensive program where students can be incentivized to earn credits toward graduation. Explore intramural sports during lunch. Continue weight training course.</p> <p>Create opportunities for students to participate in high-interest VAPA courses related to media arts.</p>	\$0	N
5	Co-Teach Model	<p>SELPA funded Special Education Teacher will co-teach in ELA and Math classes</p> <p>Continue core and Special Education staff having bi-weekly common planning time. CIA PD Coordinator will provide additional coaching support in implementation.</p> <p>Priority 7C</p>	\$0	N
6	ROP/CTE	<p>Increase student enrollment in SCSOS CTE courses through Tri-County ROP. Expand to 9th and 10th grade</p> <p>Continue to administer Virtual Job Shadow to establish career goals</p>	\$0	N

## Goal Analysis for 2022-23

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:**

A long-term substitute was used for the first month of school to teach math. A teacher with a preliminary position took over in October 2022.

The paraprofessional who supports the English and Social Science teacher also assists with student transportation, which prevents the paraprofessional from providing full-time support that is much needed.

We determined it was necessary for our Special Education teacher to participate in training specifically provided by the Special Education department to increase capacity and best practices as well site specific training and collaboration. It is a challenge to prioritize the limited time..

Due to the relatively small size of our staff, all are required to be diverse in order to meet the needs of our students. In this case, the PE teacher having additional responsibilities, there was a challenge with implementing a comprehensive Physical Education program.

**Successes with action implementation:**

A math teacher with a preliminary credential was hired in October which helped create stability for students.

The Special Education teacher push-in model was implemented with success as students who have IEPs/504s are able to remain in the least restrictive environment and receive services without disruption.

Thirteen students enrolled in CTE classes; Culinary, and Welding/Manufacturing.

Reading w/ Relevance was implemented school-wide to enhance literacy skills using novels that are relatable to the student’s interest.

Professional Development in PBIS Tier 1 was implemented to recognize students' positive behaviors rather than focus on the negative. SWIS data is used to drive decisions on how to identify problems that arise from behavior and come up with possible solutions.

Professional Development on Student-Centered Days has seen a dramatic increase in student engagement and hands-on activities while seeing discipline issues dramatically decrease on those particular days.

**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.**

Goal 1, Action 1 and 2- The substantive differences between planned expenditures and actual expenditures were due to salary increases as a result of negotiations.

Goal 1, Action 3 - Although there was not a financial substantive difference between planned expenditures and actual expenditures, the funding source shifted from LCFF to Other State Funds

An explanation of how effective the specific actions were in making progress toward the goal.

Data on the metrics proved successful in providing an environment that supports students in establishing individualized goals and support to meet those goals in order to be College and Career Ready.

The ability to keep a staff-to-student ratio at 6 to 1 is vital to keeping students engaged.

Finding a math teacher late in the fall turned out to be a benefit to the school as the teacher fit nicely into the school community.

Re-introducing PBIS to the staff since it was disrupted due to covid has been a wonderful benefit to the school as the data from the SWIS allows the staff to identify the issue, what time, and day of the week are negative behaviors occurring more often.

CTE classes in culinary and welding/manufacturing have given students the opportunity to experience a trade they may be interested in after completion of high school. Students enrolled in culinary arts had the opportunity to earn their food handling certificate.

Student-Centered days have seen fewer issues with discipline and more students engaged due to hands-on activities for all core subjects

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.

**Updated Actions:**

Remove the book study of Leading the Co-Teaching Dance that was started in 2021-22 from Action 5 and add Reading with Relevance book study for 23-24 to Action 3.

**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

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

An explanation of why the LEA has developed this goal.

When students enroll at FRA they participate in a thorough intake process for the development of an Individual Learning Plan. The process includes Benchmark Assessments in ELA and Math along with a vocational survey and multiple SEL screeners. Through those results, it is apparent most students enter below grade level or significantly below grade level in all academic subject areas. Students are also credit deficient and have been unsuccessful in the traditional school setting. Outcomes related to students progressing towards English proficiency (4E) and English learner reclassification rates (4F) are not reported in the metrics and actions below due to student data privacy but are tracked at the local level. 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 successfully complete both (4D). By developing individual learning plans based on data from the assessments, 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	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 4A - Statewide Assessments Source: Dashboard  CAASPP and Dataquest	FRA 2019 Dashboard ELA - 123.2 points below standard Math - less than 11 students  2019 CAASPP ELA- 8.7% Met or Exceeded Math- 4.5% Met or Exceeded	Dashboard for 2020 and 2021 did not include CAASPP data  2021 CAASPP ELA- Less than 11 students tested Math- Less than 11 students tested	2022 Dashboard- no performance level ELA <11 students Math <11 students  2022 CAASPP ELA- 5.88% Met or Exceeded Math- 5.88% Met or Exceeded	N/A	Dashboard ELA - 100 points below standard Math - less than 11 students  CAASPP ELA- 21% Met or Exceeded Math- 17 % Met or Exceeded

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



## 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 LEA goals	\$69,526	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	\$151,105	N
3	EL Supports	Support from EL expert Theresa Hancock on support for staff on best practices, standards implementation and Integrated and Designated ELD instruction.  Provide staff feedback on teaching practices specific to support EL students across content areas.  Staff will implement the process described in the EL Master Plan in order to track the progress of EL students and reclassify ELs as a standard component of their regularly scheduled ILP reviews.  Lead the Title III Consortium - plan, implement, and participate in activities designed to support English learners	\$8,382	Y

## Goal Analysis for 2022-23

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 substantive differences in the planned actions for goal 2.

**Challenges with action implementation:**

Due to other requirements of staff members in particular paraprofessionals who assist in student transport, paraprofessionals are not able to attend the beginning of professional development and collaboration sessions.

Academic Language, staying up on the latest technology on the numerous platforms used at FRA has been a challenge finding time to use the collaboration time to offer additional support or training.

Setting aside time during the collaboration to look at data to drive decisions for students who are categorized as ELD to meet the requirement set forth by the EL master plan.

Paraprofessionals need additional training on how to work with the teacher(s) they support in a much more efficient manner and how to lead intervention groups with students at multiple levels of academic skills.

**Successes with action implementation:**

The creation of a Designated ELD class that assists English learners to develop critical English skills necessary for academic content learning in English.

High 5 training shared by a teacher who attended the training has created the capacity for teachers to implement tools and strategies to support students who struggle with academic language, reading comprehension, and literacy.

High 5 training shared by a teacher who attended the training has created the capacity for teachers to implement tools and strategies to support students who struggle with academic language, reading comprehension, and literacy.

Paraprofessionals are participating in all professional development training, which is building capacity and increasing their skills on how to best serve the teacher in the classroom.

Professional Development time assisted teachers with leadership and training provided by Sutter County Superintendent of Schools Education Services to develop instructional days called "Student-Centered Days," which focus on addressing students' modalities of learning and retention.

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.

Goal 1, Actions, 1 and 2- The substantive differences between planned expenditures and actual expenditures were due to salary increases as a result of negotiations.

An explanation of how effective the specific actions were in making progress toward the goal.

Data on the metrics proved successful in planning programs, developing plans, and providing data from assessments that will maximize student outcomes.

Weekly collaboration improved school culture-related academic expectations. Development of student-centered days. Evaluating STAR data to guide instruction. Show increases in STAR data here \*\*Though not much of an increase we did see 4% of the student body achieved 50% or higher in Math and 7% 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.

**Updated Actions:**

Action 3: Change the action title from EL Professional Learning to EL Supports to include monitoring and tracking of current and reclassified English learners.

**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

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. In order 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. In order to reestablish educational development, establish

appropriate educational goals and support students to earn a high school diploma extensive support services are necessary. 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	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
<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>	N/A	<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>	N/A	87%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 5B - Chronic Absenteeism Source - Dashboard - Chronic Absenteeism Indicator and Data Quest	FRA 2019 Dashboard - Less than 11 students at 7th-8th Grade 2020-21=66% updated in 5/2023 based on 20-21 Data Quest: 91.5%	FRA 2021 Dashboard - Not reported 2021-22=68%	FRA 2022 Dashboard - Not reported All Students=80% 57/71 Students SED = 79% 49/62 Students	N/A	25%
Priority 5C - Middle School Dropout Rate Source: AERIES	2020-21 0 students	2021-22 0 students	22-23 0 Students	N/A	Maintain 0 Students
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%)	N/A	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)		2% of Students

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
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	N/A	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%	N/A	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)	N/A	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	N/A	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>N/A</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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Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			Students - 30% Parents- low response rate 6/42 so no data available Staff- __% (data pending)  Total School Supports (Pretty Much or Very True) Students- 35% Parents- low response rate 6/42 so no data available Staff- __% (data pending)		

## 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 overcome barriers to school attendance and school success.	\$106,387	Y



Action #	Title	Description	Total Funds	Contributing
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 in order to use the school van to provide door to door transportation for identified students.	\$21,862	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.	\$42,026	Y
4	PBIS Implementation	Continue focus on PBIS through work with SCSOS SEL Coordinator  Provide incentives for students to reinforce positive behavior and attendance	\$11,063	Y
5	Parent Liaison	Maintain Parent Liaison/Receptionist to increase communication and inclusion of parents SED and EL parent. Coordinates translation services to ensure all parents have access to and receive information.  Use Parent Square to increase the frequency of communication with parents.	\$43,377	Y
6	Campus Supervision	Implement the 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 immediate and coordinated response to any dangerous situation. The system provides data to track usage patterns for planning and resource allocation purposes.	\$9,849	Y

Action #	Title	Description	Total Funds	Contributing
7	Coordination of Services for Expelled Youth	Meet twice a year at the end of each semester to review implementation of the Expelled Youth Plan and student progress towards readiness to return to district of readiness	\$0	N
8	Restorative Practice Implementation (New)	School site assigned 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. Training to include on-site and virtual training and book study "Restorative Justice Conferencing."	\$84,489	Y

## Goal Analysis for 2022-23

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 only substantive difference between the implementation of planned actions and actual implementation was in Goal 3, Action 6 (Campus Supervision). We were not able to hire for the position of campus supervisor and instead internal staff provided the needed security. In 23-24 the action was shifted to the Centigix Crisis Alert platform.

### Challenges with action implementation:

Staff availability remains an issue due to the large number of students who need to be transported to and from school. FRA has implemented a short-term solution by pulling a paraprofessional from their duties to be used as a second driver.

There is a need to streamline the communication between administration from FRA and district partners on the process of student re-entry back into their respective districts.

Parent engagement in person continues to remain an obstacle. We have alleviated some of the issues by scheduling meetings via zoom.

### Successes with action implementation:

The launching of Parent Square has given teachers as well as the administration the ability to communicate with parents in a much more fluid manner.

Implementation of a new alternative emergency notification platform will improve staff and student readiness during an emergency.

Counseling services provided to students on campus have helped students who struggle with mental health issues.

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.

Goal 3, Actions 1, 2, and 5- The substantive differences between planned expenditures and actual expenditures was due to salary increases as a result of negotiations.

Goal 3, Action 4 - The substantive differences between planned expenditures and actual expenditures was due to additional PBIS incentives being purchased than was originally planned.

Goal 3, Action 6 - The substantive differences between planned expenditures and actual expenditures was due to the inability to hire the campus supervisor position.

An explanation of how effective the specific actions were in making progress toward the goal.

FRA has made tremendous strides in improving communication with the addition of Parent Square. A message can be sent out to parents immediately using this platform and parents are able to respond. Product data indicates 96% contactability through the platform.

Counseling services on site has been an asset as it has helped students with de-escalation, trauma, mediation and outside referral services to other partners and agencies.

Parent outreach and transportation has improved communication with families.

Coordination with school districts that are being served by FRA has created an efficient level of communication for parents and students who want to return to their district of residence.

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.

**Added Actions:**

Action 1 - Funds to support homeless students and their families overcome barriers to school attendance and school success.

Action 7 - Add Restorative Practice Implementation and associated actions due to dissatisfaction with current suspension and attendance data.

**Updated Actions:**

Action 2 - Extend hours of a less-than-full-time Paraeducator to report early in order to use the school van to provide door-to-door transportation for identified students.

Action 5 - Added Parent Square to actions in order to increase the frequency of communication with parents.

Action 6 - Removed staffing to provide supervision and instead replaced it with Centigix Crisis Alert System after it was determined that enrollment numbers did not support the need for additional staff but improved systems for notifying and responding to potentially dangerous situations is recommended.

**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**

#	Description
4	Improve educational outcomes for all foster youth through ongoing coordination of services, increased identification, and case management services targeted towards closing the achievement gap. 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 #4 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 that will streamline services and support for foster youth.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
# of professional development opportunities provided to LEAs and Community partners Source: Agendas/sign-in sheets	2020-21 1 per year	2021-22 1 S4 Training - Spring 2022	2022-23 7 - ( Yuba College Independent Living Program Youth Workshop, FYS PD to SSO Staff, 5 presentations at System of Support meetings)	N/A	5 per year
# of Child Family Team (CFT) meetings attended by FYSCP staff Source: Foster Focus	2020-21 10 attendance at CFT meetings	2021-22 27 CFT Meetings	2022-23 24 CFT Meetings	N/A	50 attendance at meetings

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
FY Graduation Rate FY Chronic Absenteeism rate FY Suspension rate FY College going rate Source: Countywide Data sharing agreement	New measures of progress, therefore baseline data is unavailable at this time, but will be established using Year 1 Outcomes	Data Sharing Agreement was not established as anticipated.	64.3% - 2022 Graduation Rate 26.4% - 2022-23 Chronic Absenteeism Rate 14.3% - 2022-23 Suspension Rate TBD - 2022 College Going Rate	N/A	Desired outcomes will be established based on year 1 outcomes

## 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	\$6,528	N
2	Professional Development	Contract with S4 to build the FYSCP staff capacity to provide professional development to LEAs and community partners Ongoing Foster Focus Training for CWS and identified staff from LEAs	Included in Action 1	N
3	Educational Case Management	SSO Support specialists will attend CFT meetings in order to provide educational advocacy, placement guidance, serve as the liaison to the schools, and assist in removing other identified educational barriers	Included in Action 1	N

Action #	Title	Description	Total Funds	Contributing
4	Monitoring Student Outcomes	Establish data sharing MOU with all LEAs Establish district links with Foster Focus for the two large districts	Included in Action 1	N

## Goal Analysis for 2022-23

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.

Action 1- SuperFAST Meetings were attended monthly rather than bi-weekly.

Action 4- MOU is now established that supports both data-sharing using foster focus AND district links for YCUSD and LOUSD

### Challenges with action implementation:

No major challenges this year.

### Successes with action implementation:

Coordination of Services - FYSCP hosted quarterly Executive Advisory Council (EAC) meetings as planned, Specialists also have built strong relationships with YCUSD social workers which has helped improve educational case management of foster youth.

Professional Development - No contract with S4 this school year, FYSCP Specialists are in Phase 2 - Capacity Building and have started hosting professional development training this school year. Specialists completed 1 training for SSO Staff in December and is scheduled to host another Professional Development training at the end of May.

Educational Case Management - With no staff changes this year, there has been consistent educational case management of students. Specialists streamline internal processes by setting up quarterly grade checks and connecting students to resources such as tutoring services as needed.

Monitoring Student Outcomes - FYS Specialists hired at the end of last school year have increased knowledge and skills in utilizing Foster Focus to track educational case management. SSO Director was able to establish a MOU to establish a shared Foster Focus Data Link with Yuba City Unified and Live Oak Unified. Specialists continue to send Weekly Foster Youth Enrollment Reports to LEAs, a process established in Spring 2022.

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 were no substantive differences in what was planned and actual expenditures.

An explanation of how effective the specific actions were in making progress toward the goal.

The specific actions have been significant steps toward improving the ongoing coordination of services, increased identification, and case management services targeted towards closing the achievement gap for foster youth. These are necessary elements to achieve improved educational outcomes for foster youth. Progress towards this goal is evident in the positive attendance and meaningful discussions at the Executive Advisory Council Meetings.

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.

**Updated Actions:**

Action 1 - shift from hosting bi-monthly SuperFAST meetings to attending monthly meetings.

**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.**



# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students for [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$168,144	\$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
2.11%	0%	\$0	0%

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

## Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

After assessing the needs, conditions and circumstances, related to academic performance, of our SED students, we learned that 88% of our SED students are below the 25% percentile on the 22/23 STAR Test in ELA and 95% are below the 25th percentile in Math. This data is mirrored with our ALL Student Subgroup in ELA and Math which supports our plans to provide the identified supports on a schoolwide basis.

In order to address this condition of our SED and EL students, we will implement actions in Goal 1 to include; action 2- class size reduction. Additional certificated staff decrease class size to allow for more intense and individualized monitoring. As well as Goal 2 to include; action 1-collaboration, action 2- additional paraprofessional support, and action 3- increased EL professional learning for staff. Training and dedicated time for collaboration allows for instructional planning and intervention needs to address the significant challenges of our specific population of students. Increased paraprofessional support and tutoring, specifically for Foster Youth, will provide additional targeted support for students. Although ELs are not a significant student group, the continued contract support provided by Theresa Hancock will support the academic language development for all students.

All actions are continued from the 2022-23 LCAP. Educational Partner feedback provided by certificated and classified staff, as well as both parents and students showed a desire to prioritize and continue the low student to teacher ratio.

These actions are being provided on an LEAwide basis and we expect all students 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 supports 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 supports.

In our assessment of the needs, conditions and circumstances, related to conditions, climate and engagement, of our SED students, we learned that the 2022-23 attendance rate for our SED and All students was 74%. Although there is not a significant gap between the two groups, there is a significant gap in our student attendance rate and statewide attendance targets (minimally 90%). When examining chronic absenteeism for the SED student group, we learned that 79% were chronically absent (missing 10% more of the days enrolled) as compared to the All student group which was 80%. Although there is no gap in performance, the high rate demonstrates the high need to address this concern. In 2023-23, 32.5% of Hispanic and 34% of SED students were suspended at least once compared to the All Student group which showed 37.5% of students were suspended at least once. While no gap exists, the high rate of suspension is a concern to staff and Educational Partners. Additionally, our students conveyed that counseling services and extra-curricular activities helped them be better prepared 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 appreciated and heavily relied upon.

In order to address the needs and conditions of our SED students, we will implement actions in Goal 3 to include; action 1- attendance and outreach coordinator 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 as well as the implementation of Parent Square and action 7 - Restorative Practice Implementation

These actions are being provided on an LEAwide 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 rates 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.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Sutter County Superintendent of Schools is required to increase and improve services for unduplicated pupils by 2.11%. The actions identified within the prompt above will be completed in order to meet this proportionality percentage.

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.

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





## 2022-23 Annual Update Table

Totals:	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Actual Expenditures (Total Funds)
Totals:	\$ 738,916.00	\$ 822,824.00

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	\$ 190,005	\$ 211,513
1	2	Class Size Reduction	Yes	\$ 121,384	\$ 153,730
1	3	Curriculum Standards/Implementation	No	\$ 26,500	\$ 22,539
1	4	Ensuring Broad Course Access	No	\$ -	\$ -
1	5	Co-Teach Model	No	\$ -	\$ -
1	6	ROP/CTE	No	\$ -	\$ -
2	1	Collaboration	Yes	\$ 73,426	\$ 78,522
2	2	Classified Support	No	\$ 121,837	\$ 144,147
2	3	EL Professional Learning	Yes	\$ -	\$ -
3	1	Attendance and Outreach	Yes	\$ 85,701	\$ 102,446
3	2	Transportation	Yes	\$ 16,090	\$ 15,096
3	3	Counseling Services	Yes	\$ 24,420	\$ 30,090
3	4	PBIS Implementation	Yes	\$ 12,300	\$ 16,839
3	5	Parent Liason	Yes	\$ 37,084	\$ 41,531
3	6	Campus Supervisor	Yes	\$ 24,196	\$ -
3	7	Coordination of Services for Expelled Youth	No	\$ -	\$ -
4	1	Coordination of Services	No	\$ 5,973	\$ 6,371
4	2	Professional Development	No	\$ -	\$ -
4	3	Educational Case Management	No	\$ -	\$ -
4	4	Monitoring Student Outcomes	No	\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -



## 2022-23 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)
\$ 7,477,441	\$ 179,402	0.00%	2.40%	\$ 309,662	0.00%	4.14%	\$0.00 - No Carryover	0.00% - No Carryover



# 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 (*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 aspects of the LCAP template 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, and low-income students in proportion to the amount of additional funding those students generate under LCFF (*EC Section 52064[b][4-6]*).

- o Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (*EC* sections 52064[b][1] and [2]).
- o Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* Section 52064[b][7]).

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 should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meet 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 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

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 California School Dashboard (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 that the LEA believes, based on input gathered from educational partners, research, and experience, 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 itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each 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 provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

### Requirements and Instructions

**General Information** – 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, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

**Reflections: Successes** – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

**Reflections: Identified Need** – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

**LCAP Highlights** – Identify and briefly summarize the key features of this year's LCAP.

**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:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** 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:** 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 the statute, such engagement should support comprehensive strategic planning, 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 at the forefront when completing this section.

Statutes and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts, and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. 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.

The statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, school site-level advisory groups, as applicable (e.g., school site councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between school site and district-level goals and actions.

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 following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

# Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

## **Local Control and Accountability Plan:**

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.
- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

**Prompt 1:** “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA 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.

**Prompt 2:** “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

**Prompt 3:** “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

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. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. 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. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are 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 desired 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
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination 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 should 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 should 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.

In order to support the 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.
- **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.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

## ***Focus Goal(s)***

**Goal 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.

**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.

## ***Broad Goal***

**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.

**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***

**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.

**Explanation of why the LEA has developed this goal:** Explain how the actions will sustain the progress exemplified by the related metrics.

### ***Required Goals***

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

**Consistently low-performing student group(s) criteria:** An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.
- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA’s eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.



**Low-performing school(s) criteria:** The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the “All Students” student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

### ***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 are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this 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 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (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. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

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)
Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2022–23</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2023–24</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2021–22</b> or when adding a new metric.

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 self-reflection tool for local indicators within the Dashboard.

**Actions:** Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase 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 action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

**Actions for English Learners:** School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

**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.

### **Goal Analysis:**

Enter the LCAP Year.

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.

- 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.
- 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.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. 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.

- 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.

## 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 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.

### Requirements and Instructions

**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 low income, foster youth, and English learner students.

**Projected Additional LCFF Concentration Grant (15 percent):** 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 LEAs 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:**

**For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.**

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

**Principally Directed and Effective:** An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA’s goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated 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 increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

**COEs and Charter Schools:** Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

### **For School Districts Only:**

#### **Actions Provided on an LEA-Wide Basis:**

***Unduplicated Percentage > 55 percent:*** For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

***Unduplicated Percentage < 55 percent:*** For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

#### **Actions Provided on a Schoolwide Basis:**

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

**For schools with 40 percent or more enrollment of unduplicated pupils:** Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

**For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils:** Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

**A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.**

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. 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 included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any 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. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

**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 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 Data Entry 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 Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry 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 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

## Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry 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 of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).  
  
See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive 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; OR, type “No” if the action is **not** included as contributing to meeting the increased or improved services.
- 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.
- **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 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 Service 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 the LEA estimates it will actually receive based on of 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 LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).
- **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 + Carryover %)

- o 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)
  - o 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)
  - o 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)
  - o 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: Public Hearing 2023-2024 PCA LCAP

BOARD MEETING DATE: June 14, 2023

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Brian Gault, Kristi Johnson, Chris Reyna and Nic Hoogeveen

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault, Kristi Johnson and Chris Reyna

BACKGROUND AND SUMMARY INFORMATION:

Public Hearing on the Pathways Charter Academy 2023-2024 Local Control Accountability Plan (LCAP) including the Annual Update, Expenditure Tables and Budget Overview for Parents is being presented for input.



## LCFF Budget Overview for Parents: Data Input

<b>Local Educational Agency (LEA) name:</b>	Pathways Charter Academy
<b>CDS code:</b>	51 10512 0000000
<b>LEA contact information:</b>	Brian Gault
<b>Coming School Year:</b>	2023-24
<b>Current School Year:</b>	2022-23

\*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

<b>Projected General Fund Revenue for the 2023-24 School Year</b>		<b>Amount</b>
Total LCFF funds	\$	11,306,536
LCFF supplemental & concentration grants	\$	35,674
All other state funds	\$	14,144,633
All local funds	\$	16,070,941
All federal funds	\$	5,036,967
<b>Total Projected Revenue</b>	<b>\$</b>	<b>46,559,077</b>
<b>Total Budgeted Expenditures for the 2023-24 School Year</b>		<b>Amount</b>
Total Budgeted General Fund Expenditures	\$	44,085,309
Total Budgeted Expenditures in the LCAP	\$	225,268
Total Budgeted Expenditures for High Needs Students in the LCAP	\$	35,694
<b>Expenditures not in the LCAP</b>	<b>\$</b>	<b>43,860,041</b>
<b>Expenditures for High Needs Students in the 2022-23 School Year</b>		<b>Amount</b>
Total Budgeted Expenditures for High Needs Students in the LCAP	\$	39,105
Actual Expenditures for High Needs Students in LCAP	\$	36,116

# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Pathways Charter Academy

CDS Code: 51 10512 0000000

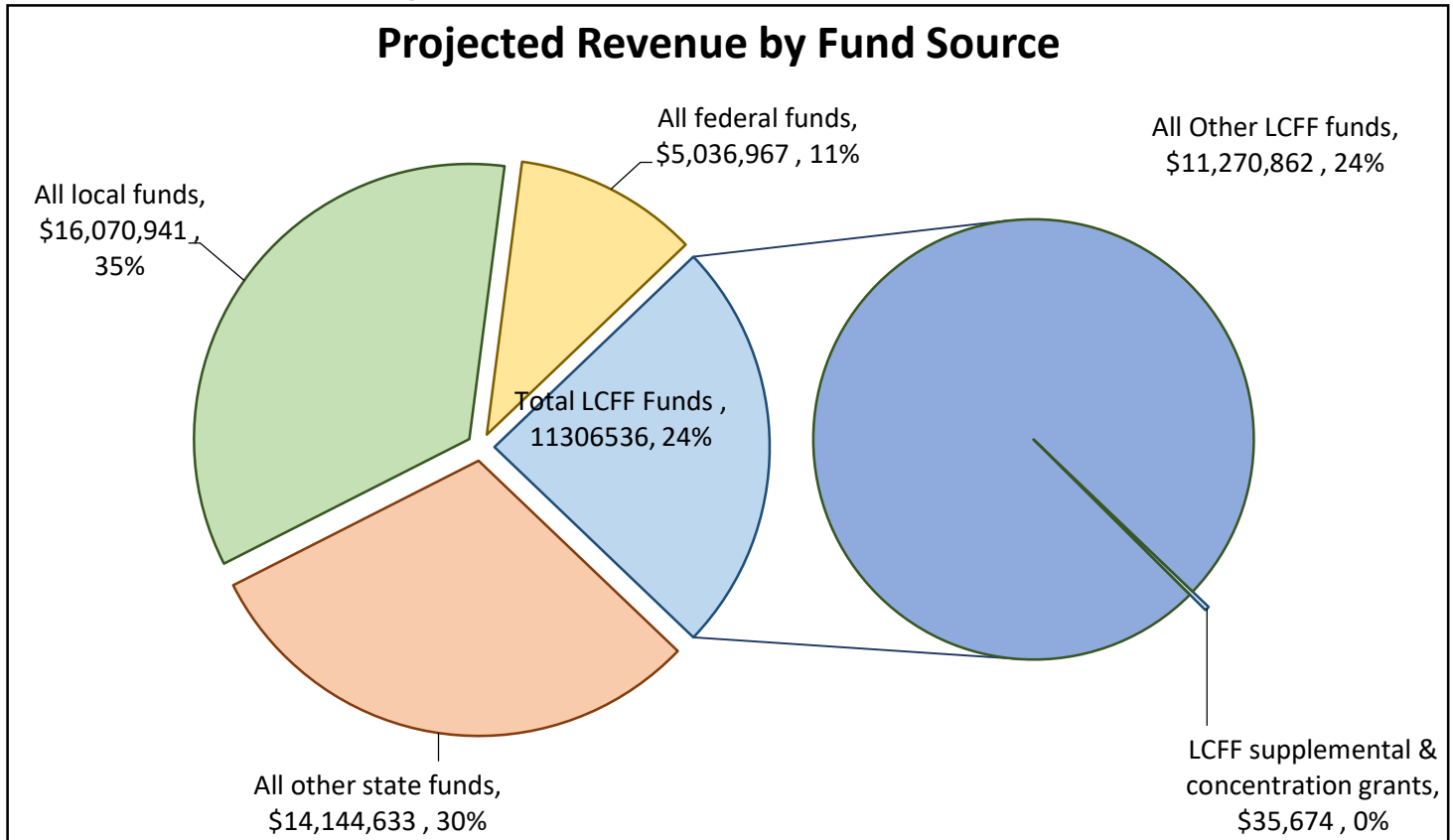
School Year: 2023-24

LEA contact information: Brian Gault

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 2023-24 School Year

### Projected Revenue by Fund Source

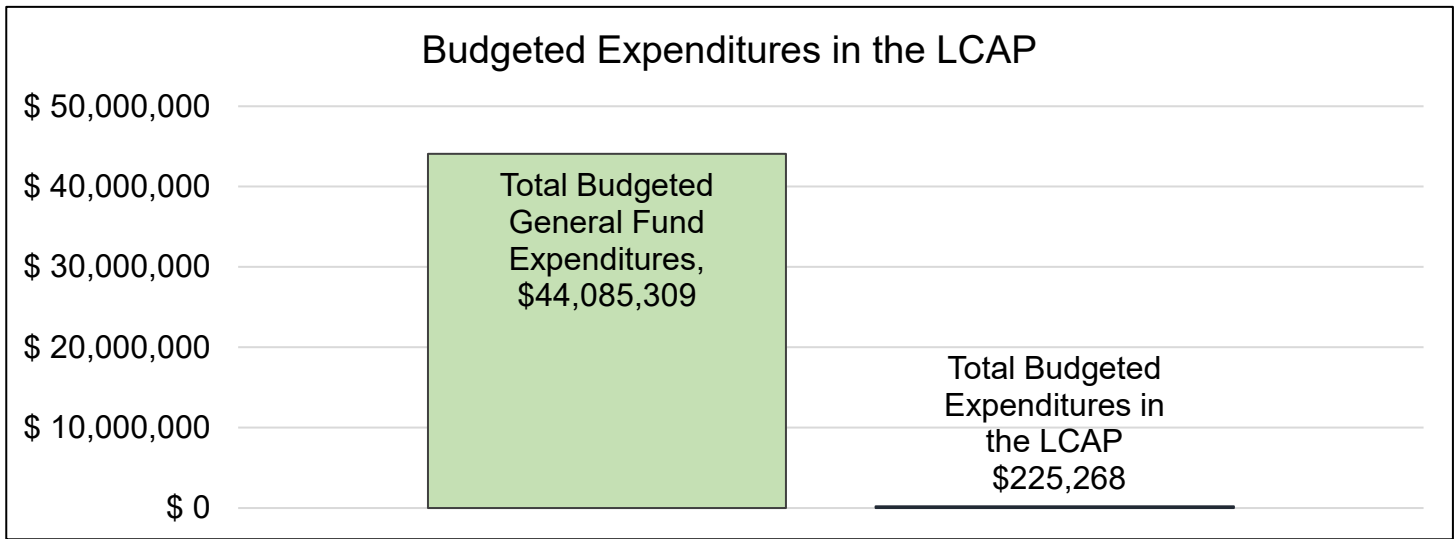


This chart shows the total general purpose revenue Pathways Charter Academy expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Pathways Charter Academy is \$46,559,077.00, of which \$11,306,536.00 is Local Control Funding Formula (LCFF), \$14,144,633.00 is other state funds, \$16,070,941.00 is local funds, and \$5,036,967.00 is federal funds. Of the \$11,306,536.00 in LCFF Funds, \$35,674.00 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 2023-24. 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 \$44,085,309.00 for the 2023-24 school year. Of that amount, \$225,268.00 is tied to actions/services in the LCAP and \$43,860,041.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

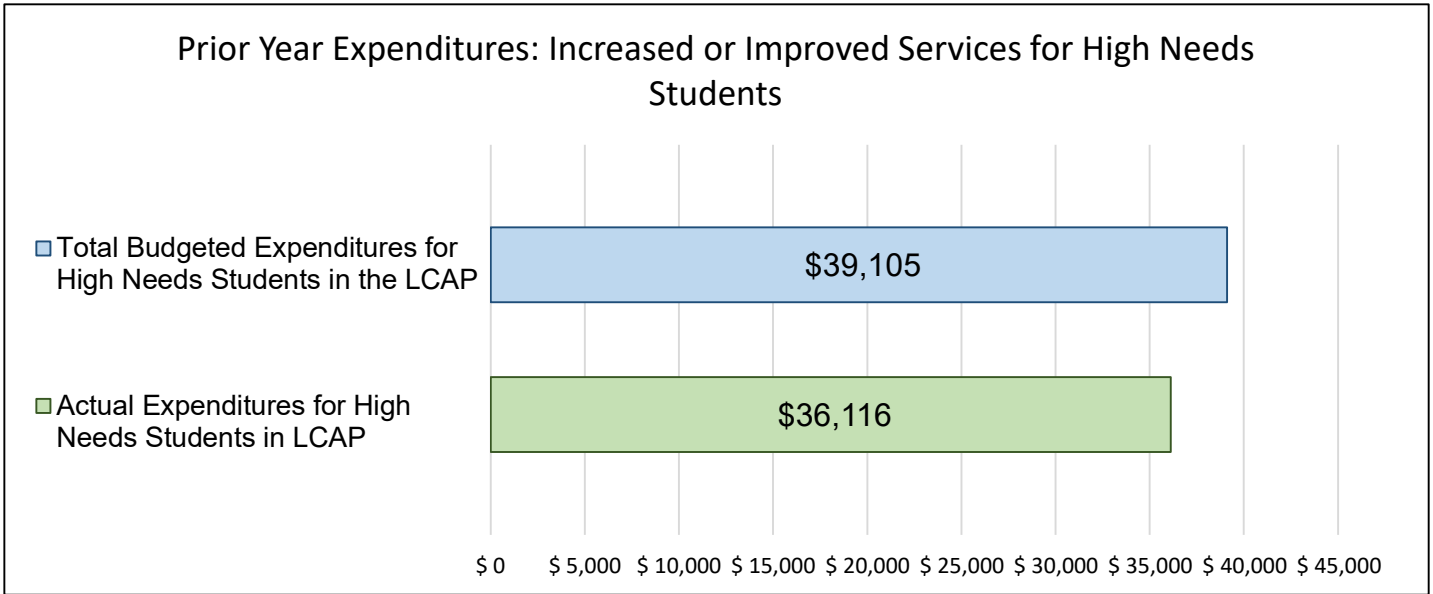
The General Fund operating expenses of Pathways Charter Academy that are not included in the LCAP include base level school staffing costs as well as support services beyond the school and students, fiscal services and administration of non-student related programs, contracted services such as maintenance, business, special education, technology, and routine maintenance on equipment, buildings, and vehicles.

## Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Pathways Charter Academy is projecting it will receive \$35,674.00 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 \$35,694.00 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 2022-23



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 2022-23, Pathways Charter Academy's LCAP budgeted \$39,105.00 for planned actions to increase or improve services for high needs students. Pathways Charter Academy actually spent \$36,116.00 for actions to increase or improve services for high needs students in 2022-23. The difference between the budgeted and actual expenditures of \$2,989.00 had the following impact on Pathways Charter Academy's ability to increase or improve services for high needs students:

Counseling service costs were less than projected however services were still performed to the fullest.

# 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	Brian Gault Assistant Superintendent, Educational Services	<a href="mailto:BrianG@sutter.k12.ca.us">BrianG@sutter.k12.ca.us</a> 530-822-2947

## Plan Summary 2023-24

### 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 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-Classroom 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, and 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-seatbased model allows for 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 2022/23 has fluctuated between 9 and 27 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 that participate in the statewide assessments. Additionally, students who enroll in PCA are typically not prepared for the rigor of A-G and AP courses, however if needed course work 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 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: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

Due to the small enrollment numbers, the 2022 Dashboard for Pathways Charter Academy (PCA) only included one indicator. Therefore in order to best evaluate the successes and needs of PCA's student population, local data was collected and the following represent indicators of success that are supported through actions and services throughout the 2023-24 LCAP.

Based on input received through surveys, staff meetings, PAC meetings, student interviews, and informal conversations, PCA is confident that the staff allocated are providing adequate support to serve the needs of the students we serve. The trusted and caring adults are identified by every educational partner group as being critical to the success of the students. In 23/24 we will continue to:

- Ensure all teaching positions are filled by credential teachers.
- Ensure student to teacher ratio remains small.
- The continued allocation of a .2 Counselor will support robust and proactive MTSS for SEL has been a success. To date, there have been 607 counseling contacts with students and 93% (41/44) of unduplicated students had counselor contacts.
- Provide transportation at a mileage only cost by FRA staff. In 22/23 9/25 or 28% benefitted from being transported.

Curriculum and standards implementation has been identified by educational partners on the Local Indicator Tool as a success. Professional development and coaching, have all been credited with increasing the levels of student engagement, work completion, and credits earned. The success is tied to the inclusion of PCA staff in FRA bi-weekly common planning time (collaboration) which will continue in the coming year.

In 22/23 there was an increase in access to a broad course of study from previous years. 9 students were enrolled in Health, 17 in PE, 7 in VAPA. We will continue to offer courses and encourage enrollment in all three areas.

Professional Learning targeted to English learners through the *High 5 for All* series included a trainer-of-trainer model, which allowed for all staff to benefit from the information in order to implement schoolwide. Training and a focus on schoolwide implementation will continue in 23/24.

On Local Indicator Reflection Tool for Priority 2, Question 1 - Staff indicated progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks has improved from 2 across the board in 2021, to 3 for ELA, ELD, Science and History-Social Science in 2022, to 4 for ELA, Math, and History-Social Science in 2023. Staff attributes this to the collaboration time made available (Goal 2, Action 1). Collaboration time continues to be prioritized in the 23/24 LCAP.

In Priority 2, question 4 - Staff indicated progress in the implementation of state standards in the area of CTE (4 to 5), Health (2 to 3 to 4), and PE (1 to 3) opportunities. Growth was attributed to the strengthening of the partnership between SCSOS ROP/Department, support for the implementation of the Health Framework through SCSOS-sponsored CoPs, and an allocation of resources to develop a weight room and provide staff to instruct. These partnerships will continue in 23/24.

Parent involvement improved as evidenced by the increase in participation in the school surveys. 28% responded to the FALL Panorama (parents were not given the survey in the Spring due to CHKS), 72% have been reached via Parent Square.

## Reflections: Identified Need

A description of any areas that need significant improvement based on a review of the Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

There were no indicators on the 2022 Dashboard that were “very low” or “low”.

Mid year data showed 56% of students had lower than 90% independent study work completion rates. End of year data show that 69% of students had lower than 90% independent study work completion rates. Although school attendance rates this year have grown from 40% in the Fall to 63% at P2 and currently sits at 76% there is still a need to focus on reducing what translates to Chronic Absenteeism for independent study. This will be addressed through all actions in Goal 3.

Local benchmark assessment data indicates a significant need in the area of academic achievement. 0 students performed above the 49th percentile on the Spring 22/23 STAR ELA or Math assessment. Actions related to improving attendance (action 3.1, 3.2), professional development for the teacher (action 1.3), providing additional classified support in the classroom (action 2.2) and collaboration time (action 2.1) for staff are intended to address this identified need. PCA is a non-seatbased or independent study program. Students who are not being successful working independently are encouraged/required to attend school on a regular basis.

<b>2022-23 STAR Renaissance Data</b>				
	ELA - Fall	ELA Spring	Math - Fall	Math - Spring
below 25th percentile	91% = 10/11	84% = 16/19	91% = 10/11	84% = 16/19
between 25th and 49th percentile	0%	16% = 3/19	0%	16% = 3/19
50th to 74th percentile	9% = 1/11	0%	9% = 1/11	0%
74th percentile and above	0%	0%	0%	0%
<b>2021-22 STAR Renaissance Data</b>				
	ELA - Fall	ELA Spring	Math - Fall	Math - Spring
below 25th percentile	Not Administered	73% = 8/11	Not Administered	64% = 7/11
between 25th and 49th percentile		18% = 2/11		18% = 2/11
50th to 74th percentile		9% = 1/11		18% = 2/11
74th percentile and above		0%		0%

## LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

Pathways Charter Academy developed this LCAP to support all students. Taking into consideration input from educational partners, an evaluation of state and local data, and the obligation to serve expelled and foster youth in the county, we identified four broad LCAP goals. These goals remain unchanged from the previous two years. Foundational to the program is the development and monitoring of individualized learning plans for every student. The majority of actions and services are designed to support the development, implementation and monitoring of these plans in order to ensure that the unique needs of our students are met.



Goal 1 - Sutter County Superintendent of Schools/Pathways Charter Academy will provide Conditions of Learning that will develop College and Career Ready students.

Goals 2 - Sutter County Superintendent of Schools/Pathways Charter Academy will plan programs, develop plans, and provide data from assessments that will maximize student outcomes.

Goal 3 - Sutter County Superintendent of Schools/Pathways Charter Academy will promote student engagement and a school culture conducive to learning

Goal 4 - Improve educational outcomes for all foster youth through ongoing coordination of services, increased identification, and case management services targeted towards closing the achievement gap.

Key features include: An intense focus on creating a culture and school climate that meets the diverse academic and social-emotional needs of students in the unique non classroom based setting. Continued counseling and improved case management as well as leveraging multiple learning opportunities for in-person supports, as well improvements in using the Edgenuity platform to provide students with enriching learning experiences. We will continue our focus on staff development in PBIS and PLC processes that helps to address both academic and SEL professional learning opportunities and in 23/24 we will add work on Trauma Informed instruction and Restorative Practices to continue to build out our MTSS. This professional learning helps provide more capacity that will allow staff to meet the diverse, and growing needs of the students they serve. In 23/24, we will continue to provide support to remove barriers to attendance and engagement through increased outreach and support for transportation.

## Comprehensive Support and Improvement

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

### ***Schools Identified***

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

N/A

### ***Support for Identified Schools***

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

N/A

**Monitoring and Evaluating Effectiveness**

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

N/A

**Engaging Educational Partners**

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

Sutter County Superintendent of Schools and Pathways Charter Academy believe strongly that the input received from all Educational Partners should directly impact the programs and guide the services developed for students. Our general process for Educational Partner engagement involves agendaizing LCAP goals, actions, services, and related expenditures at Staff (to include PCA Principal, Certificated, Classified, and Bargaining Unit) and Parent Advisory Committee meetings. Parent/student input, which is used to guide the allocation of resources, especially for unduplicated student groups, is gathered through surveys, formal PAC meetings, organized parent input sessions, student interview panels and individualized conferences or meetings where staff facilitate discussions to identify the barriers to academic and social success. Barriers identified through these meetings are compiled and used as a foundation for identifying the use of supplemental and concentration funds to increase and improve services.

Below are the actual dates of the meetings where LCAP input was an agendaized topic.

**Staff**  
(Principal, Certificated, Classified and Bargaining Unit): Staff Meetings where LCAP was discussed: 11/30/2022, 1/25/2023, 2/22/2023, 4/5/2023.

**Students:**  
Fall 2022 and Spring 2023 - Panorama Surveys were administered  
Student Panel Interview May 16- FRA and PCA students participated in a panel discussion related to services and actions in the LCAP.

**Parents:**  
March 17 LCAP Input Session- 8 families attended including 2 families of SpEd and 1 homeless. After a review of LCAP midyear data including current goals, actions, and expenditures, parents were prompted to share what they would like to see continued, removed, and/or added.

**SELPA:**

March 20, 2023- Site and COE administration met with the SELPA Director to review Special Education data and services provided.

**Parent Advisory Committee:**

October 10, 2022, November 15, 2022, March 17, 2023  
May 26, 9:00 AM- LCAP Approval

**ELAC/DELAC**

PCA does not have an ELAC committee due to not meeting the enrollment thresholds described in Education Code, Section 52063(b)(1)

**SCSOS Board**

March 8, 2023 - Mid-Year Status Update to the Board  
June 14, 2023 - Public Hearing  
June 21, 2023 - Board Approval

A summary of the feedback provided by specific educational partners.

**Parents:** Input included; identified need for life skills (financial planning, resumes, interviews, etc); desire for more flexibility in scheduling to improve access to CTE courses (Culinary and media were mentioned specifically); Parents expressed an interest in offering some sort of sports program; one family requested encouraging students on Independent Study to complete school work on a regular schedule similar to seatbased school or work.

**Certificated and Classified Staff (including Bargaining Unit):** Staff has shared that the ability to express their voice via surveys and in staff meetings has been a great tool to help create improvement in school programs.

Both Certificated and Classified Staff shared the desire to ensure paraprofessionals continue to be available for support for each classroom for the upcoming school year.

Although there is a concern that staffing can be challenging, staff shared that the expansion of CTE classes would be beneficial for students. Concerns are staffing in-person classes.

Professional development days have been beneficial in building capacity and developing pedagogy that is rigorous and relevant for students. The focus on ELD strategies using High Five resources has been instrumental in providing intervention support for ELD students and would be worth continuing in the coming year. In Addition, the prioritized PLC time has made it possible for teachers and paraprofessionals to actively engage in curriculum planning.

PBIS has been impactful. Students and staff feel connected with the new implementation of expectations and behavior matrix. Programs like Restorative Practices would be beneficial for the school.

Providing transportation services is vital to students' success.

**Students** - Panorama Surveys were administered twice this school year during the Fall (September 2022) and Spring (May 2023). The survey content covers students' self-reflection on their own social-emotional skills and well-being measures. Additionally, questions in the Student Supports and Environment section focus on these three LCAP areas: school safety, teacher-student relationship, and sense of belonging. Fall 2022 Results for Student Supports and Environment show that 79% of PCA students perceive their school to be a safe place, 51% of PCA students feel there is a positive student-teacher relationship at PCA and 26% of PCA students feel a sense of belonging at PCA. Spring 2023 Results for Student Supports and Environment show that 47% of PCA students perceive their school to be a safe place, 54% of PCA students feel there is a positive student-teacher relationship at PCA and 38% of PCA students feel a sense of belonging at PCA. Areas of greatest need is a sense of belonging. Development of new or continuing LCAP actions - Need for a more strategic approach to SEL support.

**SELPA:** Improve efforts to include the district of residence in all IEP meetings. Continue to utilize collaborative planning time to support co-teaching and push-in services.

**Other Community Partners:** Foster Youth Services Coalition encouraged continuing to increase access to behavioral and mental health support through partnerships between the school and community resources.

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

Educational Partners expressed the need to continue actions developed in the prior year. One specific action was added based on feedback. Goal 2, Action 3 was updated to focus on EL Supports to include monitoring and tracking of current and reclassified English learners. Goal 3 included the most changes with the addition of Restorative Practice Implementation in Action 7 and increasing communication via Parent Square in Action 1.

# 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

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 they are disenfranchised with the traditional school setting and survey data indicates that upon entry in the County Community School, the majority of students do not see 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 school provides support to help them achieve

## 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%	22-23 100%	N/A	100%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 1B - Student access to standards-aligned instructional materials Source: SARC	100%	100%	22-23 100%	N/A	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		Maintain Overall “Good Repair” rating
Priority 2A - Implementation of State Academic Standards  Source: Local Indicator Tool for Priority 2	Professional Learning for Teaching = 2  Standards Implementation Health = 2 PE = 1 VAPA = 1	Professional Learning for Teaching 3  Standards Implementation Health = 3 PE = 3 VAPA = 3	22-23 Professional Learning for Teaching 4  Standards Implementation Health = 4 Full Implementation PE = 4 Full Implementation VAPA = 3 Initial Implementation	N/A	Professional Learning for Teaching = 4 Standards Implementation  Health = 4 Full Implementation PE =4 Full Implementation VAPA =4 Full Implementation

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 2B - EL access to CCSS and ELD Standards Source: CAASPP	2021 STAR (ELA) 0 % of ELs in the 50th percentile or above	2022 STAR (ELA) 0 % of ELs in the 50th percentile or above	22-23 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 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>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>		
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## Actions

Action #	Title	Description	Total Funds	Contributing
1	Staffing	Properly credentialed and appropriately assigned teachers.	\$151,225	N
2	Supplemental Materials	Purchase grade level reading material that is high-interest and align to students' STAR Reading Lexile Levels	\$3,055	Y
3	Edgenuity	Edgenuity Online Platform Professional Learning provided to teachers on the implementation of standards and best practices for teachers in supporting various types of learners.	\$6,099	N
4	Ensuring Broad Course Access	Students have access to a comprehensive Health Education through alignment to the Framework in order to strengthen and supplement Health Curriculum to ensure comprehensive support of student health. Explore opportunities for increased physical education during the school day in order to create a more comprehensive program where students can earn credits towards graduation Priority 7A, B, C	\$0	N
5	ROP/CTE	Increase student enrollment in SCSOS CTE courses through Tri-County ROP Administer Virtual Job Shadow to establish career goals	\$0	N

## Goal Analysis for 2022-23

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:**

Student were not accessing CTE classes available to them via Edgenuity

Improve a systematic approach on how to monitor students who are enrolled in physical education classes using student logs for verification

Student access to virtual job shadow and career pathways needs to be readily available and promoted by the school academic counselor

**Successes with action implementation:**

Number of students who have been administered the Star Renaissance assessment have steadily increased

Flexibility of instructor allows for more students to have access to on-site intervention when needed

Students have are able to access Edgenuity at any time for credit recovery

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.

Goal 1, Action 1- The substantive differences between planned expenditures and actual expenditures was due to salary increases as a result of negotiations.

An explanation of how effective the specific actions were in making progress toward the goal.

Students in grades 6-8 and specific 9-12th graders have been encouraged/required to attend in-person multiple days per week. This allowed students to receive any additional assistance on their academics as needed.

Modification of assignments/courses through Edgenuity are enabled for students who have specific requirements via those students who have IEPs.

Students participated in the Welding/manufacturing course on site in conjunction with students from other schools.

Re-introduction of PBIS rewards system, which provides incentives for students has helped to motivate some students

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.

There were no significant planned changes to this goal in 23-24.

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**

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

An explanation of why the LEA has developed this goal.

In 20-21, we determined data practices needed to be evaluated to ensure that student performance data is collected and analyzed in order to track, improve, and provide appropriate instructional support for students. When students enroll at PCA they are required to take Benchmark Assessments. Most students enter below grade level or significantly below grade level in all academic subject areas. 20-21 Edgenuity data confirms the need for a strong system of academic monitoring and support. Most students also enroll with credit deficiencies and have been unsuccessful in the traditional school setting. By developing individual learning plans based on data from the assessments, 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 need

# 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 reported on the Dashboard due to number of students	N/A	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	N/A	15% prepared

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
<p>Priority 4C - Percentage of English learners making progress toward English proficiency</p> <p>Source: ELPI and Summative ELPAC</p>	<p>Establish Baseline based on next Dashboard</p> <p>There are not enough students with 2 years of ELPAC data to generate data without violating confidentiality</p>	No ELPI on the 2021 Dashboard	<p>ELPI score not available on the 2022 Dashboard due to number of eligible students</p> <p>Summative ELPAC Scores will be available in August 2023. All 5 ELs were tested.</p>	N/A	Determine outcome based on data and whether there are enough students to generate data
<p>Priority 4D - EL Reclassification Rate</p> <p>Source: Reclassification Policy</p>	<p>2020-2021</p> <p>0 students reclassified</p>	0 students	0 students	N/A	2 students
<p>Priority 4F - Demonstration of college preparedness (EAP)</p>	Establish Baseline data	0 students	0 students	N/A	Determine outcome data based on baseline

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 8A - Other Pupil outcomes Source:STAR	Establish Baseline data	STAR Reading Spring 2022 73% below 25th percentile 18% below 50th percentile 9% between 50th and 74th percentile  STAR Math Spring 2022 64% below 25th percentile 18% below 50th percentile 18% between 50th and 74th percentile	STAR Reading Spring 2023 84% below 25th percentile 16% below 50th percentile 0% between 50th and 74th percentile  STAR Math Spring 2023 84% below 25th percentile 16% below 50th percentile 0% between 50th and 74th percentile	N/A	Determine outcome data based on baseline

## 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 LEA goals	\$19,758	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	\$17,638	N
3	EL Supports	Support from EL expert Theresa Hancock on support for staff on best practices, standards implementation and Integrated and Designated ELD instruction.  Provide staff feedback on teaching practices specific to support EL students across content areas.  Staff will implement the process described in the EL Master Plan in order to track the progress of EL students and reclassify ELs as a standard component of their regularly scheduled ILP reviews.	\$8,382	Y

## Goal Analysis for 2022-23

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 only substantive differences in the planned actions for goal 2 was the inability to hire a qualified paraprofessional.

### Challenges with action implementation:

Additional training is needed for the instructor on the latest technology and the numerous platforms used at PCA.

PCA is continuing to make attempts to hire a paraprofessional to support the the students and instructor.

**Successes with action implementation:**

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

High 5 training shared by a teacher from our sister school Feather River Academy has created the capacity for the teacher to implement tools and strategies to support students who struggle with academic language, reading comprehension, and literacy.

Student rewards via PBIS has been a success 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.

Goal 2, Action 2- The substantive differences between planned expenditures and actual expenditures was due to the inability to hire a paraprofessional.

An explanation of how effective the specific actions were in making progress toward the goal.

Weekly collaboration improved school culture and related academic expectations.

In the Fall administration of the STAR there was miniscule improvement (from 91% below the 25th percentile to 84% below the 25th any improvement) on this assessment but any improvement is valued. Our observation is that students did not give their best effort when taking this assessment. There is a plan to encourage students and convince them of the importance of this data to inform our instruction and their educational goals.

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.

**Updated Actions:**

Action 1: Add release time for staff to collaborate and engage in professional learning activities relevant LEA goals

Action 3: Change the action title from EL Professional Learning to EL Supports to include monitoring and tracking of current and reclassified English learners.



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

An explanation of why the LEA has developed this goal.

Even as a non-seat based charter school, Pathways Charter Academy believes they need to strive to provide an environment for students that is engaging and establishes a culture where students learn to view themselves in a positive light and get along with others. Oftentimes, students have not been successful in traditional school and are looking for an alternative learning environment. In order to reestablish educational development, establish appropriate educational goals and support students to earn a high school diploma, extensive support services are necessary. 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	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% parent commented</p> <p>11% parent appreciated</p> <p>17% parents have app downloaded</p> <p>58% 21 Opted to receive texts / Receiving texts</p>	<p>N/A</p>	<p>Survey Participation Rate</p> <p>75% All parents</p> <p>75% Unduplicated</p> <p>75% Exceptional Needs</p>
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Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 5A - Attendance Source - P2 Attendance Report	2020-2021 57%	31%	63%	N/A	87%
Priority 5B - Chronic Absenteeism Source - Dashboard - Chronic Absenteeism Indicator and Data Quest  Aeries Analytic added in May 2023	Establish Baseline based on next Dashboard	0 %	No Dashboard color/score available. Less than 11  Aeries Data 69% or 27/39.	N/A	Determine outcome data based on baseline
Priority 5C - Middle School Dropout Rate Source: AERIES	2020-21 0 students	0 students	0 students	N/A	0 students
Priority 5D - High School Dropout Rate Source: CALPADS 1.12	2020-21 4 students	5 students	6 students	N/A	0 students

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 5E - High School Graduation Rate Source: Graduation Rate Indicator (Dashboard) and/or CALPADS 15.1 or 15.2	Establish Baseline based on next Dashboard  2020-2021 15%	5/42 = 12%	End of Year Data 0% - no 12th graders currently enrolled	N/A	75%
Priority 6A - Suspension Rate Source: Suspension Rate Indicator (Dashboard) and CALPADS	Establish Baseline based on next Dashboard  0 Students	4/42 students 9.5%	0 students	N/A	Determine outcome data based on baseline
Priority 6B - Expulsion Rates Source: CALPADS	0 Students	0 students	0 students	N/A	Maintain 0 Students

<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 pending)</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 pending)</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 pending)</p>	<p>N/A</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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## 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. Use Parent Square to increase communication.	\$0	Y
2	Transportation	Address transportation barriers by providing personalized transportation by school staff and/or providing bus passes	\$1,129	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.	\$17,765	Y
4	PBIS Implementation	Continue focus on PBIS through work with SCSOS SEL Coordinator Provide incentives for students to reinforce positive behavior and attendance	\$0	Y
5	Restorative Practice Implementation	School site assigned 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. Training to include on-site and virtual training and book study "Restorative Justice Conferencing."	\$0	Y

## Goal Analysis for 2022-23

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:**

Staff availability remains an issue due to a number of students who need to be transported to and from school. PCA is able to receive services of support from the outreach attendance liaison from Feather River Academy as a driver to pick up and drop off students but transportation for independent study is very complicated.

In 22/23, the counselor was available on site one day a week. This made it difficult for regular staff communication and to meet the needs of the students who have their independent study appointments on other days.

Parent engagement in person continues to remain an obstacle despite the implementation of Parent Square and increased effort by staff to increase communication.

**Successes with action implementation:**

The launching of Parent Square has given teachers as well as the administration the ability to communicate with parents in a much more fluid and timely manner.

Implementation of a new alternative emergency notification platform will improve staff and student readiness during an emergency.

Instructor has taken the initiative to include in his schedule home visits to encourage parents and students to engage with the school much more frequently.

**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 were no substantive differences in budgeted expenditures and estimated actual expenditures

**An explanation of how effective the specific actions were in making progress toward the goal.**

PCA has made tremendous strides in improving communication with the addition of Parent Square. A message can be sent out to parents immediately using this platform and parents are able to respond.

Parent outreach and transportation has improved communication with families.

Coordination with school districts that are being served by PCA has created an efficient level of communication for parents and students who want to return to their district of residence.

**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.**

**Added Actions:**

Action 5 - Add Restorative Practice Implementation and associated actions due to dissatisfaction with current suspension and attendance data.

**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**

## Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students for [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$35,694	\$2,900

### 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
20.38%	0.00%	\$0	20.38%

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

## Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

The needs, conditions and circumstances (barriers) of our Socioeconomically Disadvantaged Students (84% - 37/44), English Learners (11% - 5/44) and Foster Youth (0%) were explored and considered first in the development of the following schoolwide actions and services. A summary of the barriers identified includes:



For SED: There is a high percentage of students with significant effects from adverse childhood events (ACE), increased family or homelife demands/pressure competing for time and attention, food and housing insecurities, affiliation with gangs and other influences counterproductive to engagement in school, lack of support from home or adults outside of school, substance abuse. Therefore, students will be prioritized for additional counseling and tutoring services.

For ELs: There are language and/or technology based communication barriers, challenges with establishment of protected time for focus on ELD standards and lack of confidence or perseverance related to school engagement. Therefore, staff will be provided additional support through professional learning opportunities and direct support from EL expert, Teresa Hancock.

Educational Partner input and available data also indicates that SED and ELs traditionally perform significantly lower than schoolwide averages on all academic indicators but even more disproportionality in the areas of Math, Science and Social Studies. The aftermath of the pandemic has only served to increase the performance gap and local data shows that these student groups along with SED students are having difficulty re-engaging in school and addressing the additional learning loss that occurred.

Although there is no performance gap between All Students and SED Students on the STAR ELA and Math Assessment, the fact that 84% of students are scoring below the 25th percentile indicates a need to focus efforts on improvement. In addition, while no gap exists, both attendance data (63%) and chronic absenteeism Rates (69%) for All Students and SED Students demonstrates the need to ensure actions are targeted to increasing attendance for all students. There is a direct correlation between increased work completion for independent studies students and performance on both local and state assessments.

Based on these needs, conditions and circumstances the following actions will be implemented on a schoolwide basis:

Goal 2, Action 1 (Collaboration)

Goal 2, Action 3 (EL Professional Learning)

Goal 3, Action 1 (Attendance Outreach Staffing)

Goal 3, Action 2 (Transportation)

Goal 3, Action 3 (Counseling Services)

Goal 3, Action 4 (PBIS Implementation)

Goal 3, Action 5 (Restorative Practices)

These actions are being provided on an LEA-wide basis and we expect that all students will see improvement in attendance, engagement and academic performance on local and statewide assessments. However, because of the gap in performance and slower rate that

unduplicated pupils have recovered from pandemic related learning loss, we believe these actions will support our unduplicated pupils in recovering from learning loss significantly more than other students.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Sutter County Superintendent of Schools is required to increase and improve services for unduplicated pupils by 20.38%. The actions identified within the prompt above will be completed in order to meet this proportionality percentage.

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.

Title I funds are providing a 3.75 hour paraprofessional. Concentration Grant Add on funding will provide additional hours to support students above the 3.75 hours/day.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	N/A	1:19
Staff-to-student ratio of certificated staff providing direct services to students	N/A	1:19









## 2022-23 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)
\$ 159,999	\$ 35,674	0.00%	22.30%	\$ 36,116	0.00%	22.57%	\$0.00 - No Carryover	0.00% - No Carryover

# 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 (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 aspects of the LCAP template 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, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).



- o Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (*EC* sections 52064[b][1] and [2]).
- o Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* Section 52064[b][7]).

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 should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meet 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 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

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 California School Dashboard (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 that the LEA believes, based on input gathered from educational partners, research, and experience, 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 itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each 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 provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

### Requirements and Instructions

**General Information** – 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, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

**Reflections: Successes** – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

**Reflections: Identified Need** – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

**LCAP Highlights** – Identify and briefly summarize the key features of this year's LCAP.

**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:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** 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:** 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 the statute, such engagement should support comprehensive strategic planning, 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 at the forefront when completing this section.

Statutes and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts, and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. 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.

The statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, school site-level advisory groups, as applicable (e.g., school site councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between school site and district-level goals and actions.

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 following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

# Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

## **Local Control and Accountability Plan:**

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.
- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

**Prompt 1:** “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA 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.

**Prompt 2:** “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

**Prompt 3:** “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

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. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. 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. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are 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 desired 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
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination 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 should 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 should 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.

In order to support the 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.
- **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.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

## ***Focus Goal(s)***

**Goal 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.

**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.

## ***Broad Goal***

**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.

**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***

**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.

**Explanation of why the LEA has developed this goal:** Explain how the actions will sustain the progress exemplified by the related metrics.

### ***Required Goals***

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

**Consistently low-performing student group(s) criteria:** An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.
- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA’s eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

**Low-performing school(s) criteria:** The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the “All Students” student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

### ***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 are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this 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 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (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. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.



The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

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)
Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2022–23</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2023–24</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2021–22</b> or when adding a new metric.

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 self-reflection tool for local indicators within the Dashboard.

**Actions:** Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase 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 action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

**Actions for English Learners:** School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

**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.

### **Goal Analysis:**

Enter the LCAP Year.

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.

- 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.
- 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.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. 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.

- 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.

## 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 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.

### Requirements and Instructions

**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 low income, foster youth, and English learner students.

**Projected Additional LCFF Concentration Grant (15 percent):** 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 LEAs 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:**

**For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.**

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

**Principally Directed and Effective:** An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA’s goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated 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 increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

**COEs and Charter Schools:** Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

### **For School Districts Only:**

#### **Actions Provided on an LEA-Wide Basis:**

***Unduplicated Percentage > 55 percent:*** For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

***Unduplicated Percentage < 55 percent:*** For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

#### **Actions Provided on a Schoolwide Basis:**

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

**For schools with 40 percent or more enrollment of unduplicated pupils:** Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

**For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils:** Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

**A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.**

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. 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 included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any 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. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

**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 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 Data Entry 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 Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry 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 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

## Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry 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 of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).  
  
See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive 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; OR, type “No” if the action is **not** included as contributing to meeting the increased or improved services.
- 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.
- **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 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 Service 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 the LEA estimates it will actually receive based on of 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 LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).
- **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 + Carryover %)

- o 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)
  - o 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)
  - o 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)
  - o 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).

Agenda Item No. 8.0

BOARD AGENDA ITEM: Public Hearing on Proposed 2023-2024 Sutter County  
Superintendent of School's Budget

BOARD MEETING DATE: June 14, 2023

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:

Public Hearing on the Sutter County Superintendent of School's 2023-2024 Budget

BOARD AGENDA ITEM: Adoption of 2023-24 Budget

BOARD MEETING DATE: June 14, 2023

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 2023-24 Budget by the Board.



Sutter County Superintendent of Schools

# 2023/2024 Budget

Presented to the Board  
For Adoption: Wednesday, June 14, 2023



SUTTER COUNTY  
SUPERINTENDENT OF SCHOOLS

2023-2024  
BUDGET DEVELOPMENT  
FINANCIAL REPORT

JUNE 14, 2023



# Mission Statement

**“Service for Success”**

Students~Staff~Community



**SUTTER COUNTY BOARD OF EDUCATION**

Gurv Pamma	Trustee Area 1	2024
June McJunkin	Trustee Area 2	2024
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Harjit Singh	Trustee Area 4	2026
Victoria Lachance	Trustee Area 5	2024
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Jessica Burrone	Director of Special Education
Angela Huerta	Director of Communications
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Maggie Nicoletti	Executive Assistant

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SECTION A: Introduction





June 5, 2023

TO: Sutter County Board of Education

FROM: Tom Reusser *TR*

SUBJECT: 2023-24 Budget

Attached you will find a copy of the budget for the 2023-24 year beginning July 1, 2023, for your review and approval. We have taken a fiscally conservative position in developing this budget based on the Governor's January 2023-24 Proposed Budget.

Governor Newsom's May Revision presents a cautious proposal for the 2023-24 year, especially compared to recent fiscal years, signaling that the period of significant growth in revenue is ending. In fact, the Governor's May Revision is anticipating a \$31.5 billion "budget shortfall". This translates to a decrease of \$3.5 billion in Proposition 98 funding, the portion of State funding for schools, compared to the prior year.


Although Proposition 98 funding is expected to decline, schools are generally spared from cuts in the Governor's May Revision. The Governor intends to accomplish this through various other reductions, program pullbacks, and spending shifts while still maintaining a fully funded LCFF COLA. Since the outcome of these proposed adjustments are not yet certain, as the Governor and Legislature negotiate their respective proposals, Sutter County Superintendent of Schools has chosen to not budget these items until they materialize and actual amounts are known.

Adding a layer of uncertainty to the Governor's May Revision is the extension of the income tax filing deadline from April 15 to October 15. In a normal year, tax collections are materially known when the State budget is enacted in June. However, for the 2023-24 budget year, the State budget will be enacted in June but the tax collections will not be materially known until after October 15. Consequently, the true amount of State resources available to fund schools is uncertain until midway through the school year.

The ongoing plan of the County Office is to ensure that we are fiscally solvent for many years to come. Our approach is to ensure current and proposed programs are fiscally self-supporting while making exceptions for programs that are in the best interest of students.

This budget is a snapshot of our present fiscal status and reflects the best planning that our fiscal department and program managers have, based on today's information and assumptions. Budgets are ever changing documents that reflect the mission and goals of the County Office and change as more information is available. Monthly and Interim reports will be brought to the board to show changes throughout the year.

June 5, 2023

TO: Sutter County Board of Education  
FROM: Ron Sherrod, Assistant Superintendent of Business Services   
SUBJECT: 2023-24 Budget

Over the years, we have brought to you for approval conservative budgets with contingencies built in to compensate for those unforeseen proposals that could arise as we wait for an Enacted State Budget. The 2023-24 budget anticipates a net deficit of \$208 thousand on nearly \$47 million of total expenditures. As with any plan, however, there may be a need in the future to set aside additional funds for expenditure.

The addition of LCFF in 2013-14 requires us to change the budgeting discussion to one focused on how to prioritize the use of new resources on expenditures most needed to meet the needs of all students, and especially the needs of students who are foster youth, low-income, or English language learners. The related goals and activities described in our Local Control Accountability Plan (LCAP) are presented alongside this budget.

Our past practice has been to build our budget based on the Governor's January Proposed Budget adjusted by the May Revision. Our multi-year projections conservatively assume the phase out of expiring one-time grants or programs, any known change in revenue and expenditures, and include the anticipated increases in pension liabilities.

As the state budget is negotiated between the Governor and legislative leaders, we expect there will be other changes that will affect the 2023-24 budget. Confronted with a \$31.5 billion "budget shortfall" and a \$3.5 billion decrease in Proposition 98 funding compared to the prior year, the Governor is utilizing various funding shifts and reductions to insulate schools from many of the effects stemming from the State's projected deficit. Changes due to these proposals will be reflected in the interim reports, or within 45 days of adoption of the Enacted State Budget.

This budget and supporting documents were prepared and submitted by our dedicated Internal Business Department staff. I would like to express my gratitude to Nic Hoogeveen, Director of Internal Business Department and his staff, Paramjeet Kaur, Susan Miller, Jay VanDuzer, Brenda Spannbauer, Kim Melani, Laura Avelar, Maggie Navarro, Lindsay Linker, Hardeep Dhindsa, Jeana Inman, and Erik Garcia for their expertise, dedication, and tireless efforts. This budget is a team effort, and I have the pleasure to present to you the product of their expertise.

This budget reflects the decisions and priorities of the County Office as a whole, each fund telling its own story. We hope you enjoy the effort that has been put into making this a meaningful document.

# General Fund Financial Assumptions 2023-24



The budget projections used in this document are the most current and accurate information we have available during the budget development stage. Often, the timelines to propose our budget occur before the California State Budget Act has been signed into law. Once signed, we will update this budget with the material changes. Starting with the 2022-23 year, previously flat funded county offices receive a COLA based on their target revenue. While this is appreciated and greatly needed, it is a discounted percentage increase because the COLA isn't on all our LCFF revenue. A significant amount of one-time Federal and State COVID-19 funds have been spent and the budget reflects the available balances with the best known information at the time. In accordance with Education Code Section 1622, any material changes to the assumptions or financial data will result in a budget revision within 45 days after the State Budget is enacted. The budget is also formally revised and updated at First Interim (December) and at Second Interim (March) to reflect changes in income and expenditures.

General Fund differences reflect all departments, including Special Education services provided to the districts through the Special Education Local Plan Area (SELPA). Although SELPA budgets are not approved by the County Board, the total changes for SELPA, if significant, are included in the financial assumptions for informational purposes.

The amounts included in the 2022-23 Estimated Actuals column of the budget are estimates based on the current year budgets, adjusted only for known fluctuations in amounts expected to be spent by year-end. The Unaudited Actuals Report that is presented to the board in October will be a final accounting of actual expenditures for 2022-23.

Multi-year projections utilize industry accepted benchmarks for COLA and STRS or PERS rate increases, and other assumptions. The MYP reflects any known changes to funding and expenditures for the future two years. With the massive amount of one-time COVID funds, it is imperative the County Office maintains fiscal prudence knowing these sources will end. Salary increases for step and column, updated PERS and STRS rates, and known changes are included in projections.



The Governor's May Revision reflects a shifting environment of strong fiscal times to a significant State budget deficit with potential reductions to programs enacted in the 2022-23 State Budget, the County office continues to take a proactive approach by scrutinizing all expenditures and exploring alternative funding sources. The County Office continues to balance the allowable uses of one-time COVID-19 funds while maintaining the Superintendent's vision at the forefront of every decision made of:

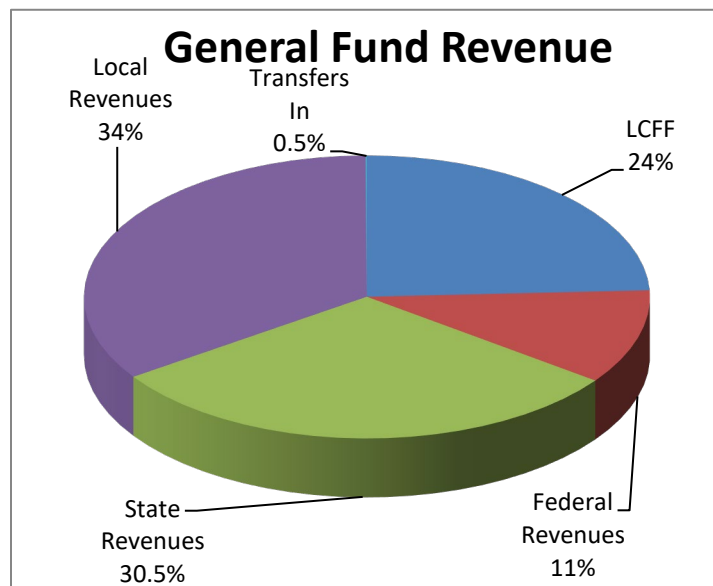
- We will always do what is in the best interest of students
- We will provide quality service and support to our school districts
- We will be a productive, visible presence within our community

The budget presented within these pages is a reflection of this vision.

## General Fund Revenue

Revenue is generated by various State, Federal, and Local sources as well as transfers from other funds within the County Office.

Lottery revenue is budgeted at \$237 per average daily attendance (ADA). This amount represents \$170 of unrestricted and \$67 restricted for educational materials. This is a conservative budget based on the School Services of California Financial Projection Dartboard. Lottery is distributed to Special Education, Feather River Academy (FRA), and Pathways Charter Academy (PCA) on the prorated share to enhance the programs that generated the attendance.



Average daily attendance (ADA) projections are based on historical trends adjusted for any known information on the current population. The projections for 2023-24 have decreased slightly countywide. The County Office is projecting to maintain average daily attendance at Feather River Academy (FRA) and Pathways Charter Academy, with projections of 30 and 15 ADA, respectively.

Local Control Funding Formula (LCFF) is refined at each reporting period with the most current attendance data and the latest projections from the California Department of Education (CDE) and the Governor's budget. The LCFF funds consist of local property taxes, Education Protection Act (Prop 30) funds, and state aid.

LCFF revenue is projected to increase by \$732,968 (6.9%). The major causes of the increase are attributed to receiving the 8.22% COLA on the target entitlement and an increase of differentiated assistance.

Federal revenue is projected to decrease by \$328,125 (-6.1%) from the current year estimated actuals budget. This change stems largely from the removal of one time Federal COVID funds and removal of Workforce Innovations and Opportunity Act (WIOA) special grant funding for COVID Workforce Development that ends in the 2022-23 fiscal year.

Other State revenue is projected to decrease by \$1,460,789 (-9.4%). This is caused by the removal of one-time block grant funds, a decrease in AB-602 funding within the SELPA, Public Health Workforce grant, and the removal of Learning Communities for School Success Program (LCSSP) within the Student Support and Outreach department.

Other Local revenues are projected to increase by \$2,031,975 (14.5%). The majority of this increase results from an increase in projected billback to districts within the SELPA. Revenue is also projected to increase at Shady Creek with increased demand and a full year operating at capacity. Another increase in revenue is due to Student Behavioral Health Incentive Program (SBHIP) and the Social Emotional Learning (SEL) CalHOPE partnership within the Student Support and Outreach department.

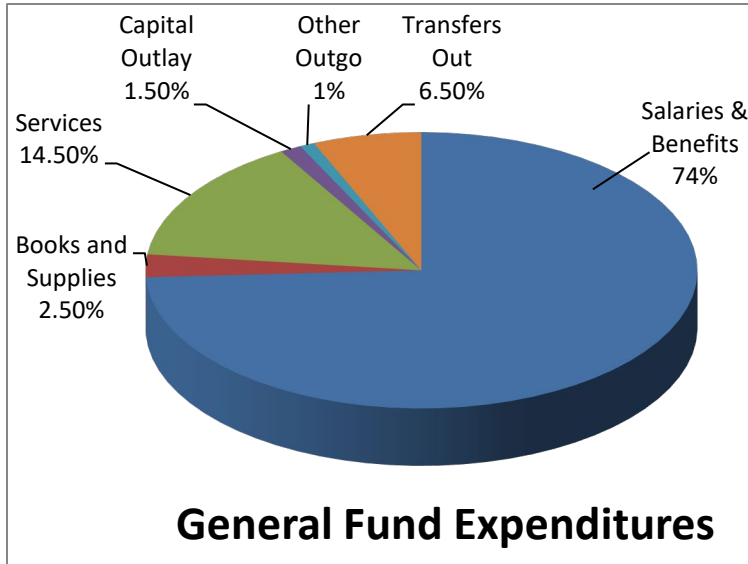
Other Financing Sources – Interfund Transfers In are projected to decrease by \$14,363 (-29.1%). These transfers are used to move money into the General Fund. In this case, a smaller transfer in from Fund 17 for the purchase of replacement printers/copiers has been removed.

## General Fund Expenditures

As total projected revenues are increasing slightly for 2023-24, expenditures are also increasing slightly in the General Fund.

Under our Local Control Accountability Plan, the County Office needs to provide even greater levels of service and support in many areas including fiscal oversight, accountability, information technology, staff development, curriculum and instruction, student programs, and human resources.

By managing the County Office resources, the agency has built reasonable reserves and a shared understanding of the challenges ahead. Programs have been asked to be prudent and conservative with resources in order to manage unrestricted reserves.



Salaries and Benefits

Certificated salaries increased by \$131,488 (1.3%) and classified salaries increased by \$471,968 (3.8%) from the estimated actuals budget. The slight increases reflect a step and column adjustment, and offset by the removal of off-schedule settlements during 2022-23 and the removal of the 2021-22 settlement for CTA. Vacancies have also been adjusted to reflect a full year.

Employer paid benefits increased by \$529,470 (5.2%) which aligns with the increase in salary expenses. The PERS rate was reduced slightly to 26.68% at the May revise, while our presented budget uses 27.0%. The updated PERS rate will be used at the next interim report.

Supplies

The overall decrease in program budgets for books and supplies is \$365,497 (-23.5%). The decrease is the result of removing one-time purchases using COVID funds and the removal of implementation purchases for the Expanded Learning Opportunities Program (ELO-P) consortium not necessary in 2023-24.

Services and Other Operating Expenditures

Budgets for services and other operating expenditures are projected to increase by \$154,746 (2.0%). These increases are largely due to the reduction of anticipated carry-over set asides being budgeted in 2023-24 for Career Technical Education Incentive Grant (CTEIG). The Regional Occupation Program (ROP) also established a services budget for the K12 Strong Workforce Program.

Capital Outlay

The \$42,930 (-6.2%) decrease is due to the removal of the ROP truck purchase that occurred during the 2022-23 year.

Other Outgo

The total increase of \$50,365 (11.0%) is due to the establishing a budget for pass thru funds to partner LEAs for the K12 Work Based Learning and Public Safety Projects.

### Other Financing Sources – Interfund Transfers Out

The majority of the decrease of \$1,474,849 (-35.2%) is due to reducing the transfer to Fund 40 for future facility needs.

### The Indirect Cost Rate

(ICR) for the budget year is 12.89%.

Programs will be charged a 12.89% rate unless program guidelines prohibit the rate or special arrangements for a cap have been arranged with the Superintendent. The negotiated or capped ICR for 2023-24 are as follows:

- **Special Ed.** - 2/3 of approved rate not to go below 4% or above 7%.
- **WIOA** – Not to exceed 7%.

### Fund Balance

The County Office is planning to spend \$208,209 more than it will receive in the budget year. The deficit spending is made up of restricted deficit spending of \$603,738 which is primarily COVID or one-time funds. The County Office is projecting an unrestricted surplus of \$395,529, while transferring \$1.1 million for future facility needs.

The multi-year budget projection illustrates the benefits of the proactive approach the County has taken to ensure fiscal prudence and the benefit of the increase of LCFF funding. The unrestricted portion of the multi-year projection indicates unrestricted surplus in each of the two out years. The restricted portion of the multi-year projection displays spending prior year unspent funds for programs that were previously utilizing COVID funds. The multi-year budget projection will continue to be scrutinized with an emphasis to the restricted portion and ensuring one-time dollars are spent on one-time expenses.

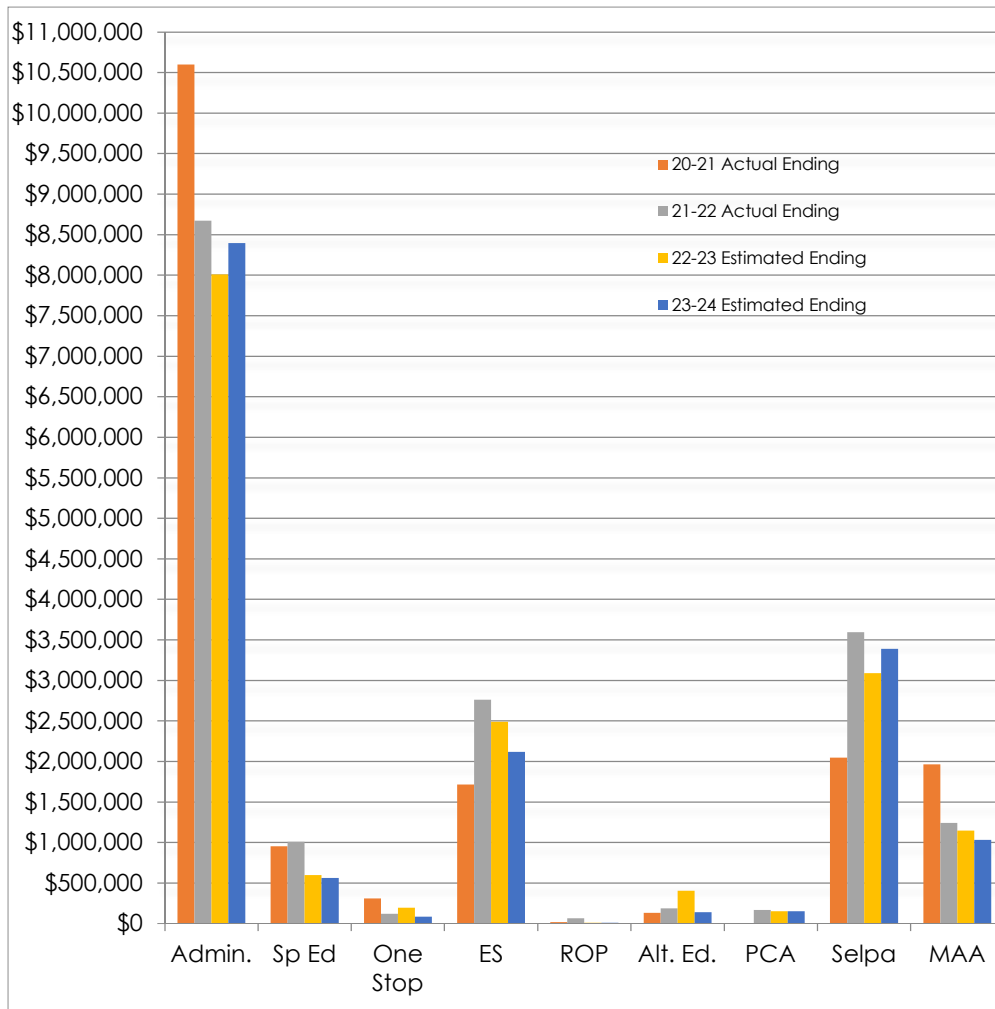
The current times are filled with significant uncertainty as the State faces over a \$30 billion shortfall and tax revenue collections are unknown until November. The potential of the Governor clawing back funds promised in the 2022-23 year have foreshadowed an end to the significant one-time investments that benefitted education. The County Office continues to take a proactive approach by scrutinizing all expenditures while maintaining a high level of service for our students, districts, and the public.

**2023-24 Budget Development**  
General Fund Projections by Department

	County Admin.	Special Education	Suffer Co. One Stop	ES	ROP	Alternative Education	PCA	SELPA	MAA	Total in Fund 01
<b>Beginning Balance</b>										
Prior Year Ending Bal.	9791	8,010,016	197,554	2,488,441	8,544	406,324	153,637	3,087,926	1,146,454	16,095,590
<b>Income</b>										
LCFF / Property Taxes	8010-8099	9,366,367	-	705,866	-	256,541	210,799	766,963	-	11,306,536
Federal Revenues	8100-8299	340,400	3,347,109	398,009	-	278,615	23,868	544,308	-	5,036,967
State Revenues	8300-8599	796,686	146,955	853,474	1,097,573	8,241	4,359	10,852,493	-	14,144,633
Local Revenues	8600-8799	788,443	1,731,106	4,942,560	29,171	158,836	23,087	6,668,448	665,000	16,070,941
<b>Total Income</b>		11,291,896	5,225,170	6,899,909	1,126,744	702,233	262,113	18,832,212	665,000	46,559,077
<b>Expenditures</b>										
Salaries & Benefits	1000-3999	7,620,474	3,680,801	4,810,395	728,333	984,034	201,259	519,719	268,638	33,803,644
Books and Supplies	4000-4999	215,343	184,688	492,399	52,684	37,670	4,207	3,500	2,650	1,191,623
Services	5000-5999	746,611	1,338,109	1,701,564	589,875	413,906	74,246	202,435	196,431	8,050,467
Capital Outlay	6000-6599	598,584	12,400	10,000	-	27,200	-	-	-	648,184
Other Outgo	7100-7499	(2,989,198)	474,307	760,715	315,188	183,983	2,741	346,253	60,285	391,391
<b>Total Expenditures</b>		6,191,814	5,677,905	7,775,073	1,686,080	1,646,793	282,453	1,071,907	528,004	44,085,309
<b>Transfers</b>										
Transfers In	8910-8929	35,000	-	-	-	-	-	-	-	35,000
Transfers Out	7610-7629	2,040,226	-	426,751	-	-	-	-	250,000	2,716,977
Other: Sources	8930-8979	-	-	-	-	-	-	-	-	-
Other: Uses	7630-7699	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(2,707,485)	339,125	930,892	559,336	679,074	20,135	(17,459,340)	-	-
<b>Total Transfers</b>		(4,712,711)	339,125	504,141	559,336	679,074	20,135	(17,459,340)	(250,000)	(2,681,977)
<b>Net Inc./Dec. in Fund Balance</b>		387,371	(113,610)	(371,023)	-	(265,486)	(205)	300,965	(113,004)	(208,209)
<b>Ending Fund Balance</b>		<b>8,397,387</b>	<b>83,944</b>	<b>2,117,418</b>	<b>8,544</b>	<b>140,838</b>	<b>153,432</b>	<b>3,388,891</b>	<b>1,033,450</b>	<b>15,887,381</b>
<b>Components of End. Fund Bal.</b>										
Revolving Cash & Nonspendable	9711	8,500	300	200	500	-	-	-	-	10,500
Legally Restricted Balances	9740	74,687	17,854	576,393	1,373	140,715	150,000	3,388,891	-	4,911,518
Other Designations	9780	5,974,086	65,790	1,540,825	6,671	123	3,432	-	1,033,450	8,625,249
Designated for Uncert. 5%	9789	2,340,114	-	-	-	-	-	-	-	2,340,114
<b>Unappropriated Fund Bal.</b>		-	-	-	-	-	-	-	-	-



# Estimated General Fund Ending Balance Comparison



## Actual/Estimated Ending Balance

	20-21 Actual Ending	21-22 Actual Ending	22-23 Estimated Ending	23-24 Estimated Ending
Admin.	10,598,318	8,673,651	8,010,016	8,397,387
Sp Ed	955,146	1,007,994	596,694	563,477
One Stop	308,477	120,812	197,554	83,944
ES	1,716,613	2,763,617	2,488,441	2,117,418
ROP	19,387	64,001	8,544	8,544
Alt. Ed.	132,280	187,912	406,324	140,838
PCA	1,615	166,720	153,637	153,432
Selpa	2,047,869	3,594,985	3,087,926	3,388,891
MAA	1,965,368	1,240,905	1,146,454	1,033,450
<b>Totals</b>	<b>17,745,073</b>	<b>17,820,596</b>	<b>16,095,590</b>	<b>15,887,381</b>

# 2023-24 Budget Development

## Other Funds Projections

	FUND 10 SELPA	FUND 11	FUND 12	FUND 13	FUND 17	FUND 40	FUND 63	FUND 64	FUND 67	
	Pass-thru to	Adult	Child	Child	Special	Special Reserve	Shady Creek	Career	Self Insurance	Total in Funds
	Districts	Education	Development	Nutrition	Non Cap.	Capital Outlay	Enterprise Fund	Training Center		
<b>Beginning Balance</b>										
Prior Year Ending Bal.	9791/9795	78,019	-	-	1,179,827	8,171,999	(5,469)	7,945	4,775,775	<b>14,208,096.00</b>
<b>Income</b>										
LCFF	8010-8099	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	314,945	62,646	121,000	-	-	-	-	-	<b>3,935,667.00</b>
State Revenues	8300-8599	3,611,109	4,464	6,000	-	-	35,382	-	-	<b>8,756,401.00</b>
Local Revenues	8600-8799	-	-	-	16,450	90,000	431,488	1,137,421	475,000	<b>2,150,359.00</b>
<b>Total Income</b>	8,536,522	3,926,054	67,110	127,000	16,450	90,000	466,870	1,137,421	475,000	<b>14,842,427.00</b>
<b>Expenditures</b>										
Salaries & Benefits	1000-3999	1,222,518	-	203,727	-	-	314,075	972,194	-	<b>2,712,514.00</b>
Books and Supplies	4000-4999	28,620	-	238,907	-	-	104,695	213,000	-	<b>585,222.00</b>
Services	5000-5999	348,798	65,110	2,493	-	-	113,201	691,031	410,000	<b>1,630,633.00</b>
Capital Outlay	6000-6599	-	-	21,000	-	9,361,999	-	-	-	<b>9,382,999.00</b>
Other Outgo	7100-7499	2,776,414	2,000	22,523	-	-	-	-	-	<b>11,337,459.00</b>
<b>Total Expenditures</b>	8,536,522	4,376,350	67,110	488,650	-	9,361,999	531,971	1,876,225	410,000	<b>25,648,827.00</b>
<b>Interfund Transfers</b>										
Transfers In	8910-8929	448,922	-	361,650	2,500	1,100,000	65,101	738,804	-	<b>2,716,977.00</b>
Transfers Out	7610-7629	-	-	-	35,000	-	-	-	-	<b>35,000.00</b>
8930-8999	-	-	-	-	-	-	-	-	-	-
All Other Contrib. to Rest.	7630-7699	-	-	-	(32,500)	1,100,000	65,101	738,804	-	<b>2,681,977.00</b>
<b>Total Transfers</b>	-	448,922	-	361,650	(32,500)	1,100,000	65,101	738,804	-	<b>(8,124,423.00)</b>
<b>Net Inc./Dec. in Fund Balance</b>	-	(1,374)	-	-	(16,050)	(8,171,999)	-	-	65,000	<b>(8,124,423.00)</b>
<b>Ending Fund Balance</b>	-	<b>76,645</b>	-	-	<b>1,163,777</b>	-	<b>(5,469)</b>	<b>7,945</b>	<b>4,840,775</b>	<b>6,083,673.00</b>

# Significant Changes to Other Funds

## Fund 10 - SELPA Pass Through

Significant decrease in Federal pass thru revenue and expenses due to removal of one-time COVID American Rescue Plan. Other State revenue decreased significantly with a projected reduction of AB-602 funds.

## Fund 11 - Adult Education

Federal revenue decreased with the cessation of English Literacy & Civics Education funds. Other State revenue decreased due to the removal of one-time funds received from the Adult Education Consortium and removal of prior year carry-over. Significant decrease in books and supplies is due to removal of purchase computers for a lab utilizing one-time funds.

## Fund 12 - Child Development

No significant changes.

## Fund 13 - Cafeteria

Significant decrease in State revenue is due to removal of one-time Kitchen Infrastructure and Training funds which is also the cause of the decrease in capital outlay.

## Fund 17 – Special Reserve- Non-Capital

No significant changes.

## Fund 40 – Special Reserve- Capital Projects

Capital outlay has increased due to anticipated construction starting on the Sutter County Career Training Center building. The projected transfer is reduced to \$1.1 million.

## Fund 63 – Enterprise Fund

- Shady Creek – No significant changes
- Career Training Center – Increase in other local revenue and certificated salaries is due to projecting cosmetology program for the full year.

## Fund 67 – OPEB

No significant changes.

Sutter County Superintendent of Schools  
Education Protection Account  
Budget for 2023-24

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>	<b>Object Codes</b>	0.00
Adjusted Beginning Fund Balance	9791-9795	
LCFF Sources	8010-8099	1,005,639.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Unearned Revenue	9650	
<b>TOTAL AVAILABLE</b>		<b>1,005,639.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b> (Objects 1000-7999)	<b>Function codes</b>	
Instruction	1000-1999	3,000.00
Instruction-Related Services	2000-2999	1,002,639.00
Public Services	3000-3999	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>1,005,639.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		<b>1,005,639.00</b>
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Proposition 30 included two temporary tax increases:

- A .25% increase in the sales and use tax for four years: 2013 through 2016,
- An increase in the income tax rate for taxable incomes of over \$250,000 for seven years: 2012 through 2018

Subsequently, voters approved Proposition 55 in 2016, which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030.

The revenues from these tax increases are deposited into the EPA, and the funds are released to K-14 school agencies.

**EPA funds are not additional funds for local school agencies.** Rather, the EPA is another source of general purpose funds—similar to property taxes—that offsets what would otherwise be state aid in the apportionments issued to local school agencies.

Even though these are general purpose funds, there are some requirements that must be met.

- 1) Each year local school agencies are required to discuss the plan to spend EPA funds in a public meeting of the governing board, and the funds cannot be used for any administrative costs.
- 2) Upon closing the books each year, each local school agency is required to post on its website a report of the amount of EPA funds received for the year along with how the funds were used.

Our external audit firm will be required to verify that the EPA funds were used appropriately in accordance with the requirements of Proposition 30.

## SECTION B: Certifications



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

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

This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

The County Office is a member of Tri Counties Scholls Insurance Group (TCSIG), a JPA that manages some of all of the risk of a self-insured program.

This county office of education is not self-insured for workers' compensation claims.

Signed \_\_\_\_\_

Date of Meeting: June 21, 2023 \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Nicolaas Hoogveen \_\_\_\_\_  
Title: Director, Internal Business \_\_\_\_\_  
Telephone: 530-822-2915 \_\_\_\_\_  
E-mail: NicolaasH@Sutter.k12.ca.us \_\_\_\_\_

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:	Adoption Date: June 21, 2023
Place: 970 Klamath Lane, Yuba City	Signed: _____
Date: June 14, 2023	Clerk/Secretary of the County Board
Time: 5:30 PM	(Original signature required)

Contact person for additional information on the budget reports:

Name: Nicolass Hoogeveen  
Title: Director of Business Services  
Telephone: 530-822-2915  
E-mail: NicolaasH@sutter.k12.ca.us

To update our mailing database, please complete the following:

Superintendent's Name: Tom Reusser  
Chief Business Official's Name: Ron Sherrod  
CBO's Title: Assistant Supt. of Business Services  
CBO's Telephone: 530-822-2927

**Criteria and Standards Review Summary**

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

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.	X	
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		X
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

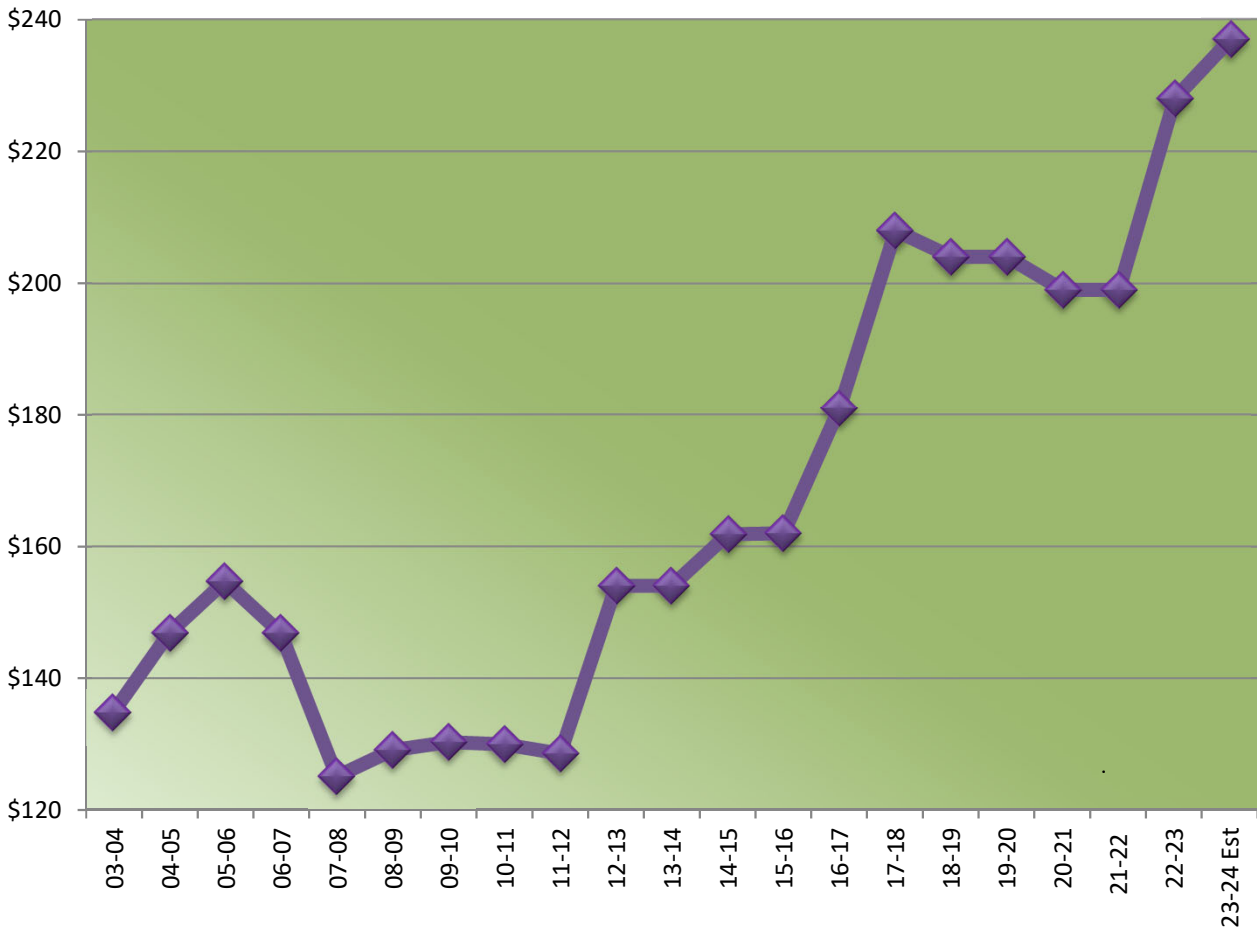
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multi year) commitments or debt agreements?	X	
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?</li> </ul>	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>		X
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	n/a	X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> </ul>		X
		<ul style="list-style-type: none"> <li>Adoption date of the LCAP or an update to the LCAP</li> </ul>		
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	



## SECTION C: Lottery



# Lottery Educational Apportionment per ADA



State Lottery Income is used as one-time income to supplement the educational program. Since 1997-98, school districts have been required to use 50% of the growth in Lottery allocations for the purchase of instructional materials. In 2023-24, it is projected that California school districts will receive \$170.00 per ADA in unrestricted funds and \$67.00 per ADA restricted instructional materials.

Each program that receives Lottery revenue is required to budget the dollars for one-time expenditures. This money is used to offer additional monetary support for the educational programs that Sutter County Superintendent of Schools provides to the districts in the county and regional partners.

The 2023-24 budget includes an estimate of \$82,218.00 in Lottery revenue. This revenue represents approximately 0.177% of the total budgeted revenue in the General Fund, yet it provides an additional source of unrestricted revenue to support the educational programs.

### 2022-23 ESTIMATED ACTUAL - LOTTERY

	21-22 Ending	22-23 Revenue	22-23 Expense	Net change	Est. End. 22-23
Sp Ed Un.	3,922.00	49,584.00	51,634.00	(2,050.00)	<b>1,872.00</b>
Sp Ed Res.	76,602.00	20,727.00	20,727.00	-	<b>76,602.00</b>
One Stop Un.	34,986.00	-	-	-	<b>34,986.00</b>
One Stop Res.	-	-	-	-	-
Alt Ed Un.	12,862.00	4,207.00	17,069.00	(12,862.00)	-
Alt Ed Res.	14,959.00	1,769.00	16,728.00	(14,959.00)	-
PCA Un.	5,709.00	1,011.00	3,288.00	(2,277.00)	<b>3,432.00</b>
PCA Res.	1,488.00	437.00	1,925.00	(1,488.00)	-
Total Unrestricted	57,479.00	54,802.00	71,991.00	(17,189.00)	<b>40,290.00</b>
Total Restricted	93,049.00	22,933.00	39,380.00	(16,447.00)	<b>76,602.00</b>
Total Lottery	150,528.00	77,735.00	111,371.00	(33,636.00)	<b>116,892.00</b>

### 2023-24 ESTIMATED BUDGET - LOTTERY

	22-23 Ending	23-24 Revenue	23-24 Expense	Net change	Est. End. 23-24
Sp Ed Un.	1,872.00	49,584.00	49,584.00	-	<b>1,872.00</b>
Sp Ed Res.	76,602.00	20,727.00	20,727.00	-	<b>76,602.00</b>
One Stop Un.	34,986.00	-	-	-	<b>34,986.00</b>
One Stop Res.	-	-	-	-	<b>0.00</b>
Alt Ed Un.	-	5,911.00	5,911.00	-	<b>0.00</b>
Alt Ed Res.	-	2,330.00	2,330.00	-	<b>0.00</b>
PCA Un.	3,432.00	2,630.00	2,630.00	-	<b>3,432.00</b>
PCA Res.	-	1,036.00	1,036.00	-	-
Total Unrestricted	40,290.00	58,125.00	58,125.00	-	<b>40,290.00</b>
Total Restricted	76,602.00	24,093.00	24,093.00	-	<b>76,602.00</b>
Total Lottery	116,892.00	82,218.00	82,218.00	-	<b>116,892.00</b>

Budget, July 1  
2022-23 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	57,479.00		93,049.00	150,528.00
2. State Lottery Revenue	8560	54,802.00		22,933.00	77,735.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		112,281.00	0.00	115,982.00	228,263.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	41,270.00		28,552.00	69,822.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	30,721.00			30,721.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			10,828.00	10,828.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		71,991.00	0.00	39,380.00	111,371.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	40,290.00	0.00	76,602.00	116,892.00

**D. COMMENTS:**

Expenses in resource 6300 object code 5800 are for online curriculum through Edgenuity .

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

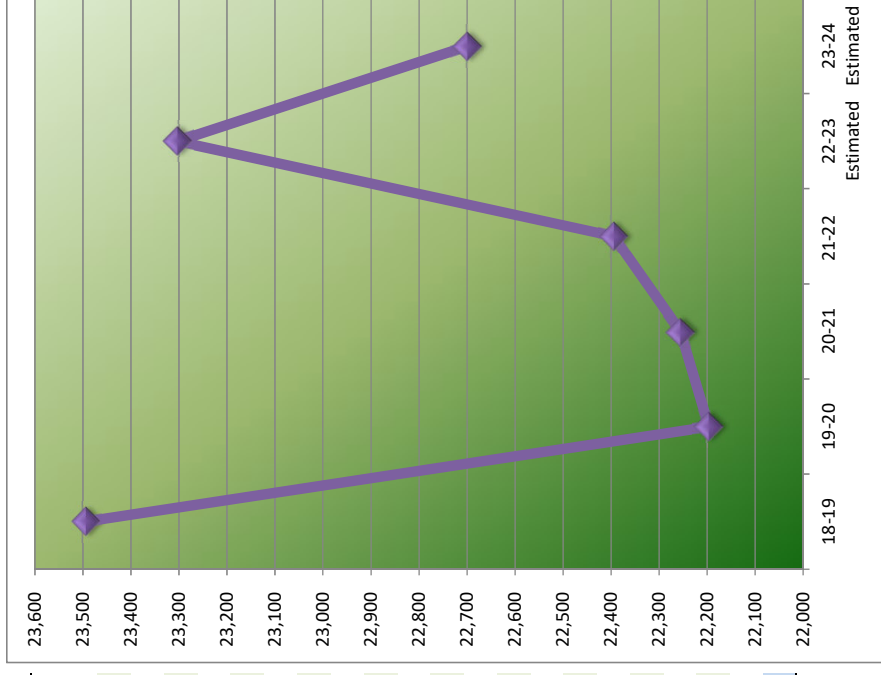
\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

## SECTION D: Attendance

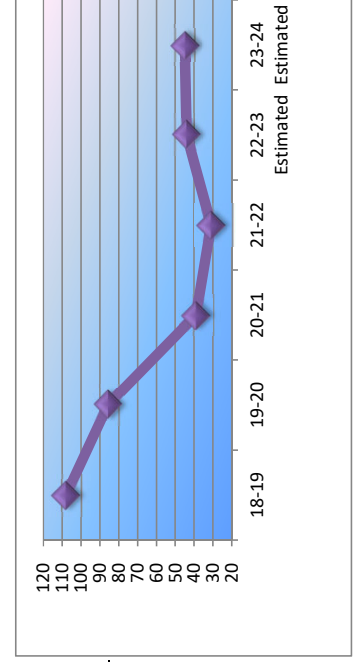


## 2023-24 Budget Development Average Daily Attendance

	18-19	19-20	20-21	21-22	22-23	23-24
<b><u>Districts</u></b>						
Brittan	435	429	429	429	418	416
Browns	133	135	135	118	117	117
East Nicolaus	287	295	296	290	289	289
Franklin	467	473	473	447	465	461
Live Oak Unified	1,766	1,803	1,804	1,813	1,842	1,842
Marcum Illinois	167	175	175	175	183	182
So. Sutter Charter	2,030	2,105	2,105	2,104	2,446	2,263
Meridian	44	54	59	67	67	68
CA Virtual Academy	833	985	985	985	1,333	1,382
Nuestro	163	178	178	165	177	174
Sutter Peak Charter Academy	572	578	578	535	607	616
Pleasant Grove	171	161	162	159	141	162
Sutter Union High	723	774	774	774	772	751
Winship-Robbins	113	114	114	107	98	99
Feather River Charter School	2,710	1,092	1,092	1,760	2,338	2,352
Winship Community Charter	117	107	107	261	-	-
Yuba City Unified	11,723	11,633	11,633	11,086	10,896	10,432
AEROSTEM Charter	68	94	132	148	116	116
Twin River Charter	423	446	451	451	451	470
Yuba City Charter	248	274	274	255	270	230
<b><u>County Operated</u></b>						
Special Education	302	291	299	263	277	277
	23,494	22,196	22,256	22,394	23,303	22,699
					Estimated	Estimated



	18-19	19-20	20-21	21-22	22-23	23-24
<b><u>County Office</u></b>						
Comm.School Probation	108	86	39	31	29	30
Pathways Charter Academy	108	86	39	31	15	15
					Estimated	Estimated



Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	34.01	29.00	29.00	30.00	30.00	30.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>34.01</b>	<b>29.00</b>	<b>29.00</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	274.70	276.84	276.84	276.84	276.84	276.84
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>274.70</b>	<b>276.84</b>	<b>276.84</b>	<b>276.84</b>	<b>276.84</b>	<b>276.84</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>308.71</b>	<b>305.84</b>	<b>305.84</b>	<b>306.84</b>	<b>306.84</b>	<b>306.84</b>
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	<b>22,939.27</b>	<b>23,303.32</b>	<b>23,303.32</b>	<b>22,699.30</b>	<b>22,699.30</b>	<b>22,699.30</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	5.00	5.00	0.00	0.00	0.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	5.00	5.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	15.47	10.00	10.00	15.00	15.00	15.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	15.47	10.00	10.00	15.00	15.00	15.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	15.47	15.00	15.00	15.00	15.00	15.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	15.47	15.00	15.00	15.00	15.00	15.00

SECTION E: General Fund (01)



**Summary Report of Revenues, Expenditures and Changes in Fund Balance  
(Unrestricted and Restricted Combined)  
2023-24 Budget Development**

Description	Account Codes	Estimated	Budget	Difference (Col B - A)	% Increase or Decrease
		Actuals	Development		
		2022-23 (A)	2023-24 (B)		
<b>A. Revenues</b>					
1. LCFF	8010-8099	10,573,568	\$ 11,306,536	<b>732,968</b>	6.9%
2. Federal Revenues	8100-8299	5,365,092	\$ 5,036,967	<b>(328,125)</b>	-6.1%
3. Other State Revenues	8300-8599	15,605,422	\$ 14,144,633	<b>(1,460,789)</b>	-9.4%
4. Other local Revenues	8600-8799	14,038,966	\$ 16,070,941	<b>2,031,975</b>	14.5%
				-	
<b>5. TOTAL REVENUES</b>		<b>\$ 45,583,048</b>	<b>\$ 46,559,077</b>	<b>976,029</b>	<b>2.1%</b>
<b>B. Expenditures</b>					
1. Certificated Salaries	1000-1999	10,016,073	10,147,561	<b>131,488</b>	1.3%
2. Classified Salaries	2000-2999	12,511,471	12,983,439	<b>471,968</b>	3.8%
3. Employee Benefits	3000-3999	10,143,174	10,672,644	<b>529,470</b>	5.2%
4. Books and Supplies	4000-4999	1,557,120	1,191,623	<b>(365,497)</b>	-23.5%
5. Services, Other Operation	5000-5999	7,895,721	8,050,467	<b>154,746</b>	2.0%
6. Capital Outlay	6000-6999	691,114	648,184	<b>(42,930)</b>	-6.2%
7. Other Outgo	7100-7299	458,659	509,024	<b>50,365</b>	11.0%
	7400-7499	-	-	-	0.0%
8. Direct Support/Indirect	7300-7399	(107,740)	(117,633)	<b>(9,893)</b>	9.2%
				-	
<b>9. TOTAL EXPENDITURES</b>		<b>\$ 43,165,592</b>	<b>\$ 44,085,309</b>	<b>\$ 919,717</b>	<b>2.1%</b>
<b>C. Excess ( Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)</b>					
		\$ 2,417,456	\$ 2,473,768	<b>\$ 56,312</b>	<b>2.3%</b>
<b>D. Other Financing Sources/Uses</b>					
1. Transfers In	8910-8979	49,363	\$ 35,000	<b>(14,363)</b>	-29.1%
2. Transfer Out	7610-7629	4,191,826	2,716,977	<b>(1,474,849)</b>	-35.2%
3. Contributions	8980-8999	-	-	-	
<b>Total, Other Fin Sources/Uses</b>		<b>\$ (4,142,463)</b>	<b>\$ (2,681,977)</b>	<b>1,460,486</b>	<b>-35.3%</b>
<b>E. Net Change to Fund Balance</b>					
		<b>\$ (1,725,007)</b>	<b>\$ (208,209)</b>		
<b>F. Fund Balance (Fund 01 only)</b>					
1. Beginning Balance		\$ 17,820,597	\$ 16,095,590		
2. Adjustments/Restatements		\$ -	\$ -		
<b>Ending Balance</b>		<b>\$ 16,095,590</b>	<b>\$ 15,887,381</b>		
<b>G. Components of Ending Fund Balance</b>					
Designated Amounts	<b>9711-9730</b>	\$ 10,500	\$ 10,500		
Legally Restricted	<b>9740-9760</b>	\$ 5,515,256	\$ 4,911,518		
Assigned	<b>9780</b>	\$ 8,201,963	\$ 8,625,249		
Res Economic Uncertainties	<b>9789</b>	\$ 2,367,871	\$ 2,340,114		
Unassigned/Unappropriated	<b>9790</b>	\$ -	\$ -		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	9,806,605.00	766,963.00	10,573,568.00	10,539,573.00	766,963.00	11,306,536.00	6.9%
2) Federal Revenue		8100-8299	0.00	5,365,092.00	5,365,092.00	0.00	5,036,967.00	5,036,967.00	-6.1%
3) Other State Revenue		8300-8599	103,196.00	15,502,226.00	15,605,422.00	106,573.00	14,038,060.00	14,144,633.00	-9.4%
4) Other Local Revenue		8600-8799	4,118,271.00	9,920,695.00	14,038,966.00	3,692,847.00	12,378,094.00	16,070,941.00	14.5%
5) TOTAL, REVENUES			14,028,072.00	31,554,976.00	45,583,048.00	14,338,993.00	32,220,084.00	46,559,077.00	2.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	2,019,656.00	7,996,417.00	10,016,073.00	2,237,533.00	7,910,028.00	10,147,561.00	1.3%
2) Classified Salaries		2000-2999	4,691,582.00	7,819,889.00	12,511,471.00	5,294,058.00	7,689,381.00	12,983,439.00	3.8%
3) Employee Benefits		3000-3999	2,628,558.00	7,514,616.00	10,143,174.00	3,033,466.00	7,639,178.00	10,672,644.00	5.2%
4) Books and Supplies		4000-4999	465,839.00	1,091,281.00	1,557,120.00	441,248.00	750,375.00	1,191,623.00	-23.5%
5) Services and Other Operating Expenditures		5000-5999	2,034,801.00	5,860,920.00	7,895,721.00	1,594,343.00	6,456,124.00	8,050,467.00	2.0%
6) Capital Outlay		6000-6999	368,839.00	322,275.00	691,114.00	192,666.00	455,518.00	648,184.00	-6.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	458,659.00	458,659.00	0.00	509,024.00	509,024.00	11.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,319,477.00)	2,211,737.00	(107,740.00)	(2,417,409.00)	2,299,776.00	(117,633.00)	9.2%
9) TOTAL, EXPENDITURES			9,889,798.00	33,275,794.00	43,165,592.00	10,375,905.00	33,709,404.00	44,085,309.00	2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,138,274.00	(1,720,818.00)	2,417,456.00	3,963,088.00	(1,489,320.00)	2,473,768.00	2.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	49,363.00	0.00	49,363.00	35,000.00	0.00	35,000.00	-29.1%
b) Transfers Out		7600-7629	4,191,826.00	0.00	4,191,826.00	2,716,977.00	0.00	2,716,977.00	-35.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(962,072.00)	962,072.00	0.00	(885,582.00)	885,582.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,104,535.00)	962,072.00	(4,142,463.00)	(3,567,559.00)	885,582.00	(2,681,977.00)	-35.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(966,261.00)	(758,746.00)	(1,725,007.00)	395,529.00	(603,738.00)	(208,209.00)	-87.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,546,595.00	6,274,002.00	17,820,597.00	10,580,334.00	5,515,256.00	16,095,590.00	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,546,595.00	6,274,002.00	17,820,597.00	10,580,334.00	5,515,256.00	16,095,590.00	-9.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,546,595.00	6,274,002.00	17,820,597.00	10,580,334.00	5,515,256.00	16,095,590.00	-9.7%
2) Ending Balance, June 30 (E + F1e)			10,580,334.00	5,515,256.00	16,095,590.00	10,975,863.00	4,911,518.00	15,887,381.00	-1.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,500.00	0.00	10,500.00	10,500.00	0.00	10,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	5,515,256.00	5,515,256.00	0.00	4,911,518.00	4,911,518.00	-10.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	8,201,963.00	0.00	8,201,963.00	8,625,249.00	0.00	8,625,249.00	5.2%
COE	0000	9780	5,361,729.00		5,361,729.00			0.00	
One Stop	0000	9780	34,772.00		34,772.00			0.00	
Educational Services	0000	9780	1,611,424.00		1,611,424.00			0.00	
ROP	0000	9780	7,171.00		7,171.00			0.00	
Alternative Education	0000	9780	123.00		123.00			0.00	
MAA	0000	9780	1,146,454.00		1,146,454.00			0.00	
Special Ed	1100	9780	1,872.00		1,872.00			0.00	
One Stop	1100	9780	34,986.00		34,986.00			0.00	
Alternative Education	1100	9780	3,432.00		3,432.00			0.00	
COE	0000	9780				5,972,086.00		5,972,086.00	
One Stop	0000	9780				31,104.00		31,104.00	
Educational Services	0000	9780				1,541,025.00		1,541,025.00	
ROP	0000	9780				7,171.00		7,171.00	
MAA	0000	9780				1,033,450.00		1,033,450.00	
Alternative Education	0000	9780				123.00		123.00	
Special Ed	1100	9780				1,872.00		1,872.00	
One Stop	1100	9780				34,986.00		34,986.00	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Alternative Education	1100	9780			0.00	3,432.00		3,432.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,367,871.00	0.00	2,367,871.00	2,340,114.00	0.00	2,340,114.00	-1.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources									
		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS									
			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable									
		9500	0.00	0.00	0.00				
2) Due to Grantor Governments									
		9590	0.00	0.00	0.00				
3) Due to Other Funds									
		9610	0.00	0.00	0.00				
4) Current Loans									
		9640	0.00	0.00	0.00				
5) Unearned Revenue									
		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES									
			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources									
		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS									
			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)									
			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	7,374,110.00	0.00	7,374,110.00	8,319,982.00	0.00	8,319,982.00	12.8%
Education Protection Account State Aid - Current Year		8012	1,218,543.00	0.00	1,218,543.00	1,005,639.00	0.00	1,005,639.00	-17.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	15,103.00	0.00	15,103.00	15,103.00	0.00	15,103.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	800.00	0.00	800.00	800.00	0.00	800.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,733,567.00	0.00	1,733,567.00	1,733,567.00	0.00	1,733,567.00	0.0%
Unsecured Roll Taxes		8042	80,300.00	0.00	80,300.00	80,300.00	0.00	80,300.00	0.0%
Prior Years' Taxes		8043	1,447.00	0.00	1,447.00	1,447.00	0.00	1,447.00	0.0%
Supplemental Taxes		8044	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	66,554.00	0.00	66,554.00	66,554.00	0.00	66,554.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	800.00	0.00	800.00	800.00	0.00	800.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources									
			10,551,224.00	0.00	10,551,224.00	11,284,192.00	0.00	11,284,192.00	6.9%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	22,344.00	0.00	22,344.00	22,344.00	0.00	22,344.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Property Taxes Transfers		8097	(766,963.00)	766,963.00	0.00	(766,963.00)	766,963.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,806,605.00	766,963.00	10,573,568.00	10,539,573.00	766,963.00	11,306,536.00	6.9%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	423,790.00	423,790.00	0.00	452,961.00	452,961.00	6.9%
Special Education Discretionary Grants		8182	0.00	244,484.00	244,484.00	0.00	129,311.00	129,311.00	-47.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	56,194.00	56,194.00	0.00	56,194.00	56,194.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		115,106.00	115,106.00		102,518.00	102,518.00	-10.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		13,024.00	13,024.00		13,365.00	13,365.00	2.6%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		53,044.00	53,044.00		53,044.00	53,044.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		245,718.00	245,718.00		247,345.00	247,345.00	0.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,213,732.00	4,213,732.00	0.00	3,982,229.00	3,982,229.00	-5.5%
TOTAL, FEDERAL REVENUE			0.00	5,365,092.00	5,365,092.00	0.00	5,036,967.00	5,036,967.00	-6.1%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		10,737,225.00	10,737,225.00		10,457,021.00	10,457,021.00	-2.6%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	309,541.00	309,541.00	0.00	309,541.00	309,541.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	39,751.00	0.00	39,751.00	40,175.00	0.00	40,175.00	1.1%
Lottery - Unrestricted and Instructional Materials		8560	54,802.00	22,933.00	77,735.00	58,125.00	24,093.00	82,218.00	5.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	99,750.00	99,750.00	New
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		134,736.00	134,736.00		127,495.00	127,495.00	-5.4%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		740,017.00	740,017.00		674,153.00	674,153.00	-8.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,643.00	3,557,774.00	3,566,417.00	8,273.00	2,346,007.00	2,354,280.00	-34.0%
TOTAL, OTHER STATE REVENUE			103,196.00	15,502,226.00	15,605,422.00	106,573.00	14,038,060.00	14,144,633.00	-9.4%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	22,486.00	0.00	22,486.00	21,671.00	0.00	21,671.00	-3.6%
All Other Sales		8639	66,000.00	0.00	66,000.00	71,000.00	0.00	71,000.00	7.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	390,000.00	0.00	390,000.00	350,000.00	0.00	350,000.00	-10.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,858,736.00	1,582,043.00	3,440,779.00	2,069,629.00	1,575,686.00	3,645,315.00	5.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,500.00	1,744,596.00	1,747,096.00	2,500.00	1,718,891.00	1,721,391.00	-1.5%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,625,164.00	2,189,921.00	3,815,085.00	999,124.00	2,791,224.00	3,790,348.00	-0.6%
Tuition		8710	153,385.00	4,404,135.00	4,557,520.00	178,923.00	6,292,293.00	6,471,216.00	42.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,118,271.00</b>	<b>9,920,695.00</b>	<b>14,038,966.00</b>	<b>3,692,847.00</b>	<b>12,378,094.00</b>	<b>16,070,941.00</b>	<b>14.5%</b>
<b>TOTAL, REVENUES</b>			<b>14,028,072.00</b>	<b>31,554,976.00</b>	<b>45,583,048.00</b>	<b>14,338,993.00</b>	<b>32,220,084.00</b>	<b>46,559,077.00</b>	<b>2.1%</b>
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	344,868.00	5,120,922.00	5,465,790.00	336,461.00	5,035,970.00	5,372,431.00	-1.7%
Certificated Pupil Support Salaries		1200	361.00	1,498,333.00	1,498,694.00	580.00	1,489,792.00	1,490,372.00	-0.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,668,427.00	1,376,990.00	3,045,417.00	1,894,492.00	1,384,266.00	3,278,758.00	7.7%
Other Certificated Salaries		1900	6,000.00	172.00	6,172.00	6,000.00	0.00	6,000.00	-2.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,019,656.00</b>	<b>7,996,417.00</b>	<b>10,016,073.00</b>	<b>2,237,533.00</b>	<b>7,910,028.00</b>	<b>10,147,561.00</b>	<b>1.3%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	10,232.00	3,415,086.00	3,425,318.00	4,900.00	3,547,565.00	3,552,465.00	3.7%
Classified Support Salaries		2200	373,387.00	1,662,190.00	2,035,577.00	443,918.00	1,845,893.00	2,289,811.00	12.5%
Classified Supervisors' and Administrators' Salaries		2300	2,053,249.00	1,107,018.00	3,160,267.00	2,382,137.00	715,292.00	3,097,429.00	-2.0%
Clerical, Technical and Office Salaries		2400	2,035,537.00	870,797.00	2,906,334.00	2,221,614.00	873,281.00	3,094,895.00	6.5%
Other Classified Salaries		2900	219,177.00	764,798.00	983,975.00	241,489.00	707,350.00	948,839.00	-3.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,691,582.00</b>	<b>7,819,889.00</b>	<b>12,511,471.00</b>	<b>5,294,058.00</b>	<b>7,689,381.00</b>	<b>12,983,439.00</b>	<b>3.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	353,441.00	2,204,434.00	2,557,875.00	399,000.00	2,018,823.00	2,417,823.00	-5.5%
PERS		3201-3202	1,159,821.00	1,904,335.00	3,064,156.00	1,417,633.00	2,084,892.00	3,502,525.00	14.3%
OASDI/Medicare/Alternative		3301-3302	389,383.00	798,444.00	1,187,827.00	448,386.00	809,711.00	1,258,097.00	5.9%
Health and Welfare Benefits		3401-3402	344,764.00	1,350,908.00	1,695,672.00	371,075.00	1,547,298.00	1,918,373.00	13.1%
Unemployment Insurance		3501-3502	33,902.00	79,169.00	113,071.00	15,399.00	36,536.00	51,935.00	-54.1%
Workers' Compensation		3601-3602	114,317.00	275,666.00	389,983.00	128,003.00	271,063.00	399,066.00	2.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	66,706.00	149,590.00	216,296.00	74,908.00	140,136.00	215,044.00	-0.6%
Other Employee Benefits		3901-3902	166,224.00	752,070.00	918,294.00	179,062.00	730,719.00	909,781.00	-0.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,628,558.00</b>	<b>7,514,616.00</b>	<b>10,143,174.00</b>	<b>3,033,466.00</b>	<b>7,639,178.00</b>	<b>10,672,644.00</b>	<b>5.2%</b>
<b>BOOKS AND SUPPLIES</b>									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Approved Textbooks and Core Curricula Materials		4100	0.00	28,512.00	28,512.00	0.00	24,227.00	24,227.00	-15.0%
Books and Other Reference Materials		4200	1,764.00	35,216.00	36,980.00	6,241.00	16,137.00	22,378.00	-39.5%
Materials and Supplies		4300	398,094.00	891,280.00	1,289,374.00	380,000.00	635,389.00	1,015,389.00	-21.2%
Noncapitalized Equipment		4400	65,981.00	136,273.00	202,254.00	55,007.00	74,622.00	129,629.00	-35.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>465,839.00</b>	<b>1,091,281.00</b>	<b>1,557,120.00</b>	<b>441,248.00</b>	<b>750,375.00</b>	<b>1,191,623.00</b>	<b>-23.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	1,549,860.00	1,549,860.00	0.00	2,172,691.00	2,172,691.00	40.2%
Travel and Conferences		5200	181,723.00	205,686.00	387,409.00	156,809.00	112,272.00	269,081.00	-30.5%
Dues and Memberships		5300	82,074.00	10,440.00	92,514.00	76,793.00	10,645.00	87,438.00	-5.5%
Insurance	5400 - 5450		254,535.00	3,264.00	257,799.00	258,312.00	3,502.00	261,814.00	1.6%
Operations and Housekeeping Services		5500	436,294.00	0.00	436,294.00	411,946.00	0.00	411,946.00	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	211,071.00	198,113.00	409,184.00	232,750.00	220,072.00	452,822.00	10.7%
Transfers of Direct Costs		5710	(765,759.00)	765,759.00	0.00	(794,597.00)	794,597.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(382,491.00)	29,449.00	(353,042.00)	(501,037.00)	0.00	(501,037.00)	41.9%
Professional/Consulting Services and Operating Expenditures		5800	1,928,438.00	3,053,287.00	4,981,725.00	1,667,501.00	3,101,152.00	4,768,653.00	-4.3%
Communications		5900	88,916.00	45,062.00	133,978.00	85,866.00	41,193.00	127,059.00	-5.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,034,801.00</b>	<b>5,860,920.00</b>	<b>7,895,721.00</b>	<b>1,594,343.00</b>	<b>6,456,124.00</b>	<b>8,050,467.00</b>	<b>2.0%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	155,798.00	66,484.00	222,282.00	55,000.00	399,284.00	454,284.00	104.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	161,560.00	105,791.00	267,351.00	101,322.00	56,234.00	157,556.00	-41.1%
Equipment Replacement		6500	51,481.00	150,000.00	201,481.00	36,344.00	0.00	36,344.00	-82.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>368,839.00</b>	<b>322,275.00</b>	<b>691,114.00</b>	<b>192,666.00</b>	<b>455,518.00</b>	<b>648,184.00</b>	<b>-6.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	76,155.00	76,155.00	0.00	76,155.00	76,155.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	59,171.00	59,171.00	0.00	0.00	0.00	-100.0%
All Other Transfers		7281-7283	0.00	323,333.00	323,333.00	0.00	432,869.00	432,869.00	33.9%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>458,659.00</b>	<b>458,659.00</b>	<b>0.00</b>	<b>509,024.00</b>	<b>509,024.00</b>	<b>11.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,211,737.00)	2,211,737.00	0.00	(2,299,776.00)	2,299,776.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(107,740.00)	0.00	(107,740.00)	(117,633.00)	0.00	(117,633.00)	9.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,319,477.00)</b>	<b>2,211,737.00</b>	<b>(107,740.00)</b>	<b>(2,417,409.00)</b>	<b>2,299,776.00</b>	<b>(117,633.00)</b>	<b>9.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,889,798.00</b>	<b>33,275,794.00</b>	<b>43,165,592.00</b>	<b>10,375,905.00</b>	<b>33,709,404.00</b>	<b>44,085,309.00</b>	<b>2.1%</b>



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	49,363.00	0.00	49,363.00	35,000.00	0.00	35,000.00	-29.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			49,363.00	0.00	49,363.00	35,000.00	0.00	35,000.00	-29.1%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	348,056.00	0.00	348,056.00	361,650.00	0.00	361,650.00	3.9%
Other Authorized Interfund Transfers Out		7619	3,841,270.00	0.00	3,841,270.00	2,352,827.00	0.00	2,352,827.00	-38.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,191,826.00	0.00	4,191,826.00	2,716,977.00	0.00	2,716,977.00	-35.2%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(962,072.00)	962,072.00	0.00	(885,582.00)	885,582.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(962,072.00)	962,072.00	0.00	(885,582.00)	885,582.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(5,104,535.00)	962,072.00	(4,142,463.00)	(3,567,559.00)	885,582.00	(2,681,977.00)	-35.3%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	9,806,605.00	766,963.00	10,573,568.00	10,539,573.00	766,963.00	11,306,536.00	6.9%
2) Federal Revenue		8100-8299	0.00	5,365,092.00	5,365,092.00	0.00	5,036,967.00	5,036,967.00	-6.1%
3) Other State Revenue		8300-8599	103,196.00	15,502,226.00	15,605,422.00	106,573.00	14,038,060.00	14,144,633.00	-9.4%
4) Other Local Revenue		8600-8799	4,118,271.00	9,920,695.00	14,038,966.00	3,692,847.00	12,378,094.00	16,070,941.00	14.5%
5) TOTAL, REVENUES			14,028,072.00	31,554,976.00	45,583,048.00	14,338,993.00	32,220,084.00	46,559,077.00	2.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction		1000-1999	879,266.00	16,390,237.00	17,269,503.00	975,794.00	16,678,979.00	17,654,773.00	2.2%
2) Instruction - Related Services		2000-2999	3,882,464.00	4,318,530.00	8,200,994.00	4,228,661.00	4,309,076.00	8,537,737.00	4.1%
3) Pupil Services		3000-3999	61,947.00	5,269,254.00	5,331,201.00	51,917.00	5,317,297.00	5,369,214.00	0.7%
4) Ancillary Services		4000-4999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services		5000-5999	6,876.00	3,098,401.00	3,105,277.00	7,700.00	3,104,820.00	3,112,520.00	0.2%
6) Enterprise		6000-6999	502,050.00	22,508.00	524,558.00	503,518.00	34,264.00	537,782.00	2.5%
7) General Administration		7000-7999	3,224,951.00	2,560,550.00	5,785,501.00	3,198,988.00	2,478,258.00	5,677,246.00	-1.9%
8) Plant Services		8000-8999	1,332,244.00	1,157,655.00	2,489,899.00	1,409,327.00	1,277,886.00	2,687,013.00	7.9%
9) Other Outgo		9000-9999	0.00	458,659.00	458,659.00	0.00	509,024.00	509,024.00	11.0%
10) TOTAL, EXPENDITURES			9,889,798.00	33,275,794.00	43,165,592.00	10,375,905.00	33,709,404.00	44,085,309.00	2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,138,274.00	(1,720,818.00)	2,417,456.00	3,963,088.00	(1,489,320.00)	2,473,768.00	2.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	49,363.00	0.00	49,363.00	35,000.00	0.00	35,000.00	-29.1%
b) Transfers Out		7600-7629	4,191,826.00	0.00	4,191,826.00	2,716,977.00	0.00	2,716,977.00	-35.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(962,072.00)	962,072.00	0.00	(885,582.00)	885,582.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,104,535.00)	962,072.00	(4,142,463.00)	(3,567,559.00)	885,582.00	(2,681,977.00)	-35.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(966,261.00)	(758,746.00)	(1,725,007.00)	395,529.00	(603,738.00)	(208,209.00)	-87.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,546,595.00	6,274,002.00	17,820,597.00	10,580,334.00	5,515,256.00	16,095,590.00	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,546,595.00	6,274,002.00	17,820,597.00	10,580,334.00	5,515,256.00	16,095,590.00	-9.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,546,595.00	6,274,002.00	17,820,597.00	10,580,334.00	5,515,256.00	16,095,590.00	-9.7%
2) Ending Balance, June 30 (E + F1e)			10,580,334.00	5,515,256.00	16,095,590.00	10,975,863.00	4,911,518.00	15,887,381.00	-1.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,500.00	0.00	10,500.00	10,500.00	0.00	10,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,515,256.00	5,515,256.00	0.00	4,911,518.00	4,911,518.00	-10.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,201,963.00	0.00	8,201,963.00	8,625,249.00	0.00	8,625,249.00	5.2%
COE	0000	9780	5,361,729.00		5,361,729.00			0.00	
One Stop	0000	9780	34,772.00		34,772.00			0.00	
Educational Services	0000	9780	1,611,424.00		1,611,424.00			0.00	
ROP	0000	9780	7,171.00		7,171.00			0.00	
Alternative Education	0000	9780	123.00		123.00			0.00	
MAA	0000	9780	1,146,454.00		1,146,454.00			0.00	
Special Ed	1100	9780	1,872.00		1,872.00			0.00	
One Stop	1100	9780	34,986.00		34,986.00			0.00	
Alternative Education	1100	9780	3,432.00		3,432.00			0.00	
COE	0000	9780			0.00	5,972,086.00		5,972,086.00	
One Stop	0000	9780			0.00	31,104.00		31,104.00	
Educational Services	0000	9780			0.00	1,541,025.00		1,541,025.00	
ROP	0000	9780			0.00	7,171.00		7,171.00	
MAA	0000	9780			0.00	1,033,450.00		1,033,450.00	
Alternative Education	0000	9780			0.00	123.00		123.00	
Special Ed	1100	9780			0.00	1,872.00		1,872.00	

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
One Stop	1100	9780			0.00	34,986.00		34,986.00	
Alternative Education	1100	9780			0.00	3,432.00		3,432.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,367,871.00	0.00	2,367,871.00	2,340,114.00	0.00	2,340,114.00	-1.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	403,988.00	284,798.00
6266	Educator Effectiveness, FY 2021-22	466,896.00	287,951.00
6300	Lottery: Instructional Materials	76,602.00	76,602.00
6500	Special Education	1,301,263.00	1,295,904.00
6537	Special Ed: Learning Recovery Support	324,908.00	324,908.00
6546	Mental Health-Related Services	1,247,839.00	1,643,311.00
7412	A-G Access/Success Grant	149,253.00	149,253.00
7413	A-G Learning Loss Mitigation Grant	150,000.00	150,000.00
7435	Learning Recovery Emergency Block Grant	483,777.00	27,199.00
7810	Other Restricted State	27,089.00	3,130.00
8210	Student Activity Funds	1,958.00	1,958.00
9010	Other Restricted Local	881,683.00	666,504.00
Total, Restricted Balance		5,515,256.00	4,911,518.00

**Cashflow Worksheet  
2023-24 Budget Development**

Object	Budget	Actuals Through the Month of (Enter Month Name)												Accruals / Adjustments	TOTAL
		July	August	September	October	November	December	January	February	March	April	May	June		
<b>A. BEGINNING CASH</b>		<b>11,428,566</b>	<b>11,625,211</b>	<b>10,638,904</b>	<b>11,288,606</b>	<b>9,331,755</b>	<b>8,755,950</b>	<b>7,519,554</b>	<b>9,581,929</b>	<b>10,422,315</b>	<b>8,967,132</b>	<b>8,823,570</b>	<b>8,500,173</b>		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
Property Taxes	1,958,571	0	151	0	0	0	57,605	1,081,231	0	57,605	12,571	662,160	87,247		1,958,571
Principal Apportionment	9,325,621	345,008	345,008	621,014	621,014	621,014	822,886	621,014	621,014	822,886	621,014	621,014	2,440,865		9,325,621
Miscellaneous Funds	22,344	0	0	16	0	0	0	0	0	0	0	0	22,328		22,344
Federal Revenue	5,036,967	54,247	174,615	580,323	241,841	289,515	330,854	408,028	330,438	330,858	344,250	398,017	1,553,980		5,036,967
Other State Revenue	14,144,633	1,166,457	993,644	1,979,355	284,728	1,373,089	1,051,939	1,254,611	1,100,468	343,821	725,115	863,885	3,007,521		14,144,633
Other Local Revenue	16,070,941	139,348	74,420	209,527	743,530	211,880	283,260	2,057,190	2,275,723	804,305	2,217,975	811,912	6,241,872		16,070,941
Interfund Transfers In	35,000	0	0	0	0	0	0	0	0	0	(777)	1,553	34,223		35,000
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0		0
Other Receipts/Non-Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0		0
<b>TOTAL RECEIPTS</b>	<b>46,594,077</b>	<b>1,705,059</b>	<b>1,587,839</b>	<b>3,592,106</b>	<b>1,891,113</b>	<b>2,495,498</b>	<b>2,546,544</b>	<b>5,422,074</b>	<b>4,327,643</b>	<b>2,359,475</b>	<b>3,920,148</b>	<b>3,358,541</b>	<b>13,386,037</b>	<b>0</b>	<b>46,594,077</b>
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	10,147,561	302,308	823,318	835,319	829,754	953,209	949,536	826,289	844,848	901,548	877,468	855,082	1,148,881		10,147,561
Classified Salaries	12,983,439	631,925	1,048,980	1,032,245	1,066,340	1,053,876	1,155,323	1,184,386	1,076,406	1,127,112	1,120,351	1,143,826	1,342,669		12,983,439
Employee Benefits	10,672,644	774,431	787,956	783,168	789,786	825,726	836,862	845,809	808,601	833,873	821,879	828,918	1,735,635		10,672,644
Books & Supplies	1,191,623	29,116	88,306	106,267	89,541	109,992	150,145	75,323	81,300	97,245	102,131	78,761	183,495		1,191,623
Services	8,050,467	803,694	680,647	510,459	885,095	557,184	871,757	576,747	580,500	631,141	425,852	488,901	1,038,489		8,050,467
Capital Outlay	648,184	0	323	10,423	43,787	95,451	14,785	59,513	48,529	28,047	41,672	6,079	299,575		648,184
Other Outgo	391,391	(1,765)	14,273	57,624	65,433	(3,956)	(1,198)	(1,445)	15,235	10,112	9,835	10,696	216,546		391,391
Interfund Transfers Out	2,716,977	113,211	122,645	0	0	0	0	0	0	0	681,253	0	1,799,868		2,716,977
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0		0
Other Disbursements/ Non Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0		0
<b>TOTAL DISBURSEMENTS</b>	<b>46,802,286</b>	<b>2,652,920</b>	<b>3,566,449</b>	<b>3,335,505</b>	<b>3,769,737</b>	<b>3,591,483</b>	<b>3,977,210</b>	<b>3,566,622</b>	<b>3,455,420</b>	<b>3,629,077</b>	<b>4,080,441</b>	<b>3,412,264</b>	<b>7,765,157</b>	<b>0</b>	<b>46,802,286</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Beg Balance															
Assets	8,138,905	2,858,465	2,838,775	396,584	667,815	646,945	206,264	132,328	116,215	49,184	42,508	(12,978)	(11,997,343)	12,194,142	8,138,905
State Aid Deferral	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Liabilities	(3,471,877)	(1,713,960)	(1,846,472)	(3,483)	(746,043)	(126,766)	(11,994)	74,596	(148,053)	(234,764)	(25,776)	(256,695)	5,388,497	(3,820,964)	(3,471,877)
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>	<b>4,667,028</b>	<b>1,144,505</b>	<b>992,303</b>	<b>393,102</b>	<b>(78,228)</b>	<b>520,179</b>	<b>194,270</b>	<b>206,923</b>	<b>(31,837)</b>	<b>(185,581)</b>	<b>16,732</b>	<b>(269,674)</b>	<b>(6,608,845)</b>	<b>8,373,178</b>	<b>4,667,028</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		<b>196,645</b>	<b>(986,307)</b>	<b>649,703</b>	<b>(1,956,851)</b>	<b>(575,806)</b>	<b>(1,236,396)</b>	<b>2,062,375</b>	<b>840,386</b>	<b>(1,455,183)</b>	<b>(143,562)</b>	<b>(323,397)</b>	<b>(985,966)</b>	<b>8,373,178</b>	<b>4,458,819</b>
<b>F. ENDING CASH (A + E)</b>		<b>11,625,211</b>	<b>10,638,904</b>	<b>11,288,606</b>	<b>9,331,755</b>	<b>8,755,950</b>	<b>7,519,554</b>	<b>9,581,929</b>	<b>10,422,315</b>	<b>8,967,132</b>	<b>8,823,570</b>	<b>8,500,173</b>	<b>7,514,207</b>		<b>15,887,386</b>
<b>G. ENDING CASH, PLUS ACCRUALS</b>															

**Cashflow Worksheet  
2024-25 Budget Development**

Object	Budget	Actuals Through the Month of (Enter Month Name):												Accruals / Adjustments	TOTAL
		July	August	September	October	November	December	January	February	March	April	May	June		
<b>A. BEGINNING CASH</b>		7,514,207	8,947,128	9,145,893	9,863,948	8,096,565	7,775,745	6,534,326	8,606,937	9,436,274	7,894,340	7,960,137	7,495,604		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
Property Taxes	1,958,571	0	151	0	0	0	57,605	1,081,231	0	57,605	12,571	662,160	87,247		1,958,571
Principal Apportionment	9,731,635	345,008	345,008	822,886	621,014	621,014	822,886	621,014	621,014	822,886	621,014	621,014	2,846,879		9,731,635
Miscellaneous Funds	22,344	0	0	16	0	0	0	0	0	0	0	0	22,328		22,344
Federal Revenue	4,434,045	47,754	153,714	510,859	212,893	254,861	291,251	359,188	290,885	291,255	303,043	350,374	1,367,969		4,434,045
Other State Revenue	14,144,633	1,166,457	993,644	1,979,355	284,728	1,373,089	1,051,939	1,254,611	1,100,468	343,821	725,115	863,885	3,007,521		14,144,633
Other Local Revenue	16,281,878	141,177	75,397	212,277	753,289	214,661	286,978	2,084,191	2,305,593	814,862	2,247,087	822,569	6,323,799		16,281,878
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0		0
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0		0
Other Receipts/Non-Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0		0
<b>TOTAL RECEIPTS</b>	<b>46,573,106</b>	<b>1,700,395</b>	<b>1,567,914</b>	<b>3,525,392</b>	<b>1,871,924</b>	<b>2,463,624</b>	<b>2,510,659</b>	<b>5,400,235</b>	<b>4,317,959</b>	<b>2,330,428</b>	<b>3,908,829</b>	<b>3,320,002</b>	<b>13,655,743</b>	<b>0</b>	<b>46,573,106</b>
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	10,316,644	307,345	837,037	849,237	843,579	969,092	965,358	840,057	858,925	916,570	892,089	869,330	1,168,024		10,316,644
Classified Salaries	13,200,253	642,478	1,066,497	1,049,483	1,084,147	1,071,475	1,174,616	1,204,164	1,094,381	1,145,934	1,139,060	1,162,928	1,365,090		13,200,253
Employee Benefits	11,058,951	802,462	816,477	811,516	818,373	855,614	867,153	876,424	837,869	864,056	851,627	858,921	1,798,458		11,058,951
Books & Supplies	1,223,324	29,891	90,655	109,094	91,923	112,918	154,140	77,327	83,463	99,832	104,848	80,857	188,376		1,223,324
Services	8,132,985	811,932	687,624	515,691	894,167	562,895	880,692	582,668	586,451	637,610	430,217	493,913	1,049,134		8,132,985
Capital Outlay	313,603	0	156	5,043	21,185	46,181	7,153	28,793	23,479	13,570	20,162	2,941	144,940		313,603
Other Outgo	391,391	(1,765)	14,273	57,624	65,433	(3,956)	(1,198)	(1,445)	15,235	10,112	9,835	10,696	216,546		391,391
Interfund Transfers Out	1,716,977	71,543	77,505	0	0	0	0	0	0	0	430,514	0	1,137,416		1,716,977
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0		0
Other Disbursements/ Non Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0		0
<b>TOTAL DISBURSEMENTS</b>	<b>46,354,128</b>	<b>2,663,886</b>	<b>3,590,225</b>	<b>3,397,688</b>	<b>3,818,809</b>	<b>3,614,220</b>	<b>4,047,914</b>	<b>3,607,980</b>	<b>3,499,803</b>	<b>3,687,683</b>	<b>3,878,352</b>	<b>3,479,585</b>	<b>7,067,984</b>	<b>0</b>	<b>46,354,128</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Assets	Beg Balance														
State Aid Deferral	12,194,142	4,282,705	4,253,205	594,184	1,000,557	969,287	309,036	198,260	174,120	73,690	63,688	(19,445)	(17,975,060)	18,269,916	12,194,142
Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS	(3,820,964)	(1,886,293)	(2,032,130)	(3,833)	(821,055)	(139,512)	(13,200)	82,096	(162,939)	(258,369)	(28,368)	(282,505)	5,930,295	(4,205,150)	(3,820,964)
<b>E. NET INCREASE/DECREASE</b>															
(B - C + D)	8,373,178	2,396,412	2,221,075	590,351	179,501	829,775	295,836	280,356	11,181	(184,679)	35,320	(301,950)	(12,044,765)	14,064,765	8,373,178
<b>F. ENDING CASH (A + E)</b>															
		1,432,921	198,765	718,055	(1,767,384)	(320,820)	(1,241,419)	2,072,611	829,337	(1,541,934)	65,797	(461,533)	(5,457,005)	14,064,765	8,592,156
<b>G. ENDING CASH, PLUS ACCRUALS</b>															
		8,947,128	9,145,893	9,863,948	8,096,565	7,775,745	6,534,326	8,606,937	9,436,274	7,894,340	7,960,137	7,498,604	2,041,598		16,106,364

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		22,699.30	0.00%	22,699.30	0.00%	22,699.30
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	10,539,573.00	3.85%	10,945,587.00	2.67%	11,237,372.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	106,573.00	0.00%	106,573.00	0.00%	106,573.00
4. Other Local Revenues	8600-8799	3,692,847.00	0.00%	3,692,847.00	0.00%	3,692,847.00
5. Other Financing Sources						
a. Transfers In	8900-8929	35,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(885,582.00)	0.00%	(885,582.00)	0.00%	(885,582.00)
6. Total (Sum lines A1 thru A5c)		13,488,411.00	2.75%	13,859,425.00	2.11%	14,151,210.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,237,533.00		2,271,096.00
b. Step & Column Adjustment				33,563.00		34,066.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,237,533.00	1.50%	2,271,096.00	1.50%	2,305,162.00
2. Classified Salaries						
a. Base Salaries				5,294,058.00		5,373,469.00
b. Step & Column Adjustment				79,411.00		80,602.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,294,058.00	1.50%	5,373,469.00	1.50%	5,454,071.00
3. Employee Benefits	3000-3999	3,033,466.00	3.12%	3,128,211.00	2.37%	3,202,293.00
4. Books and Supplies	4000-4999	441,248.00	3.02%	454,574.00	2.64%	466,574.00
5. Services and Other Operating Expenditures	5000-5999	1,594,343.00	3.02%	1,642,492.00	2.64%	1,685,854.00
6. Capital Outlay	6000-6999	192,666.00	3.02%	198,485.00	0.00%	198,485.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,417,409.00)	3.29%	(2,496,970.00)	1.97%	(2,546,065.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,716,977.00	-36.81%	1,716,977.00	0.00%	1,716,977.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,092,882.00	-6.14%	12,288,334.00	1.59%	12,483,351.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		395,529.00		1,571,091.00		1,667,859.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,580,334.00		10,975,863.00		12,546,954.00
2. Ending Fund Balance (Sum lines C and D1)		10,975,863.00		12,546,954.00		14,214,813.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	8,625,248.70		10,218,748.00		11,855,357.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,340,114.30		2,317,706.00		2,348,956.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,975,863.00		12,546,954.00		14,214,813.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,340,114.30		2,317,706.00		2,348,956.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,340,114.30		2,317,706.00		2,348,956.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	766,963.00	0.00%	766,963.00	0.00%	766,963.00
2. Federal Revenues	8100-8299	5,036,967.00	-11.97%	4,434,045.00	0.00%	4,434,045.00
3. Other State Revenues	8300-8599	14,038,060.00	0.00%	14,038,060.00	0.00%	14,038,060.00
4. Other Local Revenues	8600-8799	12,378,094.00	1.70%	12,589,031.00	0.00%	12,589,031.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	885,582.00	0.00%	885,582.00	0.00%	885,582.00
6. Total (Sum lines A1 thru A5c)		33,105,666.00	-1.18%	32,713,681.00	0.00%	32,713,681.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,910,028.00		8,045,548.00
b. Step & Column Adjustment				118,650.00		120,683.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				16,870.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,910,028.00	1.71%	8,045,548.00	1.50%	8,166,231.00
2. Classified Salaries						
a. Base Salaries				7,689,381.00		7,826,784.00
b. Step & Column Adjustment				115,341.00		117,402.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				22,062.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,689,381.00	1.79%	7,826,784.00	1.50%	7,944,186.00
3. Employee Benefits	3000-3999	7,639,178.00	3.82%	7,930,739.00	1.80%	8,073,531.00
4. Books and Supplies	4000-4999	750,375.00	2.45%	768,750.00	0.00%	768,750.00
5. Services and Other Operating Expenditures	5000-5999	6,456,124.00	0.53%	6,490,493.00	0.00%	6,490,493.00
6. Capital Outlay	6000-6999	455,518.00	-74.73%	115,118.00	0.00%	115,118.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	509,024.00	0.00%	509,024.00	0.00%	509,024.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,299,776.00	3.46%	2,379,337.00	2.06%	2,428,432.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		33,709,404.00	1.06%	34,065,793.00	1.26%	34,495,765.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(603,738.00)		(1,352,112.00)		(1,782,084.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,515,256.00		4,911,518.00		3,559,406.00
2. Ending Fund Balance (Sum lines C and D1)		4,911,518.00		3,559,406.00		1,777,322.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,911,518.00		3,559,406.00		1,777,322.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,911,518.00		3,559,406.00		1,777,322.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The adjustments in B1d, and B2d are the net of adding a Special Education classroom, including certificated and classified staffing. Expenses removed include one time COVID funded expenses.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		22,699.30	0.00%	22,699.30	0.00%	22,699.30
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	11,306,536.00	3.59%	11,712,550.00	2.49%	12,004,335.00
2. Federal Revenues	8100-8299	5,036,967.00	-11.97%	4,434,045.00	0.00%	4,434,045.00
3. Other State Revenues	8300-8599	14,144,633.00	0.00%	14,144,633.00	0.00%	14,144,633.00
4. Other Local Revenues	8600-8799	16,070,941.00	1.31%	16,281,878.00	0.00%	16,281,878.00
5. Other Financing Sources						
a. Transfers In	8900-8929	35,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		46,594,077.00	-0.05%	46,573,106.00	0.63%	46,864,891.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,147,561.00		10,316,644.00
b. Step & Column Adjustment				152,213.00		154,749.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				16,870.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,147,561.00	1.67%	10,316,644.00	1.50%	10,471,393.00
2. Classified Salaries						
a. Base Salaries				12,983,439.00		13,200,253.00
b. Step & Column Adjustment				194,752.00		198,004.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				22,062.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,983,439.00	1.67%	13,200,253.00	1.50%	13,398,257.00
3. Employee Benefits	3000-3999	10,672,644.00	3.62%	11,058,950.00	1.96%	11,275,824.00
4. Books and Supplies	4000-4999	1,191,623.00	2.66%	1,223,324.00	0.98%	1,235,324.00
5. Services and Other Operating Expenditures	5000-5999	8,050,467.00	1.03%	8,132,985.00	0.53%	8,176,347.00
6. Capital Outlay	6000-6999	648,184.00	-51.62%	313,603.00	0.00%	313,603.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	509,024.00	0.00%	509,024.00	0.00%	509,024.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(117,633.00)	0.00%	(117,633.00)	0.00%	(117,633.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,716,977.00	-36.81%	1,716,977.00	0.00%	1,716,977.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		46,802,286.00	-0.96%	46,354,127.00	1.35%	46,979,116.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(208,209.00)		218,979.00		(114,225.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,095,590.00		15,887,381.00		16,106,360.00
2. Ending Fund Balance (Sum lines C and D1)		15,887,381.00		16,106,360.00		15,992,135.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740	4,911,518.00		3,559,406.00		1,777,322.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	8,625,248.70		10,218,748.00		11,855,357.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,340,114.30		2,317,706.00		2,348,956.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,887,381.00		16,106,360.00		15,992,135.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,340,114.30		2,317,706.00		2,348,956.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,340,114.30		2,317,706.00		2,348,956.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <p>Sutter County SELPA</p>	Yes					
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		8,536,522.00		8,536,522.00		8,536,522.00
<p>2. County Office's Total Expenditures and Other Financing Uses</p>						
<p>Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)</p>		46,802,286.00		46,354,127.00		46,979,116.00
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>		46,802,286.00		46,354,127.00		46,979,116.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		46,802,286.00		46,354,127.00		46,979,116.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)</p>		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		1,404,068.58		1,390,623.81		1,409,373.48
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)</p>		707,000.00		707,000.00		707,000.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		1,404,068.58		1,390,623.81		1,409,373.48
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

## SECTION F: SELPA Pass-Through Revenues Fund

The Special Education Local Area Plan (SELPA) Pass-Through Fund (10) is designed to account for the special education pass-through revenue from federal, state or local resources that are received by the AU, on behalf of the SELPA, for distribution to member LEA's in accordance with the SELPA Local Plan.

Revenues retained for use by the AU in accordance with the local plan are accounted for with the associated expenditures in the General Fund (01).



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,374,503.00	3,437,076.00	-21.4%
3) Other State Revenue		8300-8599	5,759,660.00	5,099,446.00	-11.5%
4) Other Local Revenue		8600-8799	10,800.00	0.00	-100.0%
5) TOTAL, REVENUES			10,144,963.00	8,536,522.00	-15.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	10,134,163.00	8,536,522.00	-15.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,134,163.00	8,536,522.00	-15.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,800.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,800.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(10,800.00)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(10,800.00)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(10,800.00)	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources					
		8287	4,374,503.00	3,437,076.00	-21.4%
TOTAL, FEDERAL REVENUE			4,374,503.00	3,437,076.00	-21.4%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	4,812,366.00	4,181,020.00	-13.1%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	947,294.00	918,426.00	-3.0%
TOTAL, OTHER STATE REVENUE			5,759,660.00	5,099,446.00	-11.5%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,800.00	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,800.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			10,144,963.00	8,536,522.00	-15.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	5,321,797.00	4,355,502.00	-18.2%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	4,812,366.00	4,181,020.00	-13.1%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,134,163.00	8,536,522.00	-15.8%
TOTAL, EXPENDITURES			10,134,163.00	8,536,522.00	-15.8%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,374,503.00	3,437,076.00	-21.4%
3) Other State Revenue		8300-8599	5,759,660.00	5,099,446.00	-11.5%
4) Other Local Revenue		8600-8799	10,800.00	0.00	-100.0%
5) TOTAL, REVENUES			10,144,963.00	8,536,522.00	-15.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,134,163.00	8,536,522.00	-15.8%
10) TOTAL, EXPENDITURES			10,134,163.00	8,536,522.00	-15.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			10,800.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,800.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(10,800.00)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(10,800.00)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(10,800.00)	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

## Section G: Adult Education Fund

The Adult Education Fund is used to account separately for federal revenues for adult education programs.

The principal revenues in this fund are the following:

- Workforce Investment Opportunity Act (WIOA)
- Other Federal Revenue
- State Revenue
- Interest

Expenditures in this fund must be for adult education purposes only; money received for programs other than adult education shall not be expended for adult education (*Education Code sections 52616 (b) and 52501*).

Expenditures in this fund may be made only for direct instructional costs and direct support costs and indirect costs as specified in *Education Code Section 52616.4*.

Sutter County Superintendent of Schools has committed to the continued education of adult learners with this funding.



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	358,095.00	314,945.00	-12.0%
3) Other State Revenue		8300-8599	3,863,703.00	3,611,109.00	-6.5%
4) Other Local Revenue		8600-8799	12,197.00	0.00	-100.0%
5) TOTAL, REVENUES			4,233,995.00	3,926,054.00	-7.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	546,580.00	507,368.00	-7.2%
2) Classified Salaries		2000-2999	309,540.00	363,519.00	17.4%
3) Employee Benefits		3000-3999	345,639.00	351,631.00	1.7%
4) Books and Supplies		4000-4999	77,144.00	28,620.00	-62.9%
5) Services and Other Operating Expenditures		5000-5999	364,439.00	348,798.00	-4.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	2,902,907.00	2,683,304.00	-7.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	81,539.00	93,110.00	14.2%
9) TOTAL, EXPENDITURES			4,627,788.00	4,376,350.00	-5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(393,793.00)	(450,296.00)	14.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	391,016.00	448,922.00	14.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			391,016.00	448,922.00	14.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,777.00)	(1,374.00)	-50.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,796.00	78,019.00	-3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,796.00	78,019.00	-3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,796.00	78,019.00	-3.4%
2) Ending Balance, June 30 (E + F1e)			78,019.00	76,645.00	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	78,019.00	76,645.00	-1.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
3) Accounts Receivable					
4) Due from Grantor Government					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	358,095.00	314,945.00	-12.0%
TOTAL, FEDERAL REVENUE			358,095.00	314,945.00	-12.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,902,907.00	2,683,304.00	-7.6%
Adult Education Program	6391	8590	881,632.00	861,890.00	-2.2%
All Other State Revenue	All Other	8590	79,164.00	65,915.00	-16.7%
TOTAL, OTHER STATE REVENUE			3,863,703.00	3,611,109.00	-6.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	11,197.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,000.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,197.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			4,233,995.00	3,926,054.00	-7.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	381,985.00	364,357.00	-4.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	164,595.00	143,011.00	-13.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			546,580.00	507,368.00	-7.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	85,703.00	85,749.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	86,246.00	100,427.00	16.4%
Clerical, Technical and Office Salaries		2400	137,591.00	177,343.00	28.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			309,540.00	363,519.00	17.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	183,643.00	162,319.00	-11.6%
PERS		3201-3202	58,121.00	76,141.00	31.0%
OASDI/Medicare/Alternative		3301-3302	25,260.00	28,478.00	12.7%
Health and Welfare Benefits		3401-3402	43,298.00	53,068.00	22.6%
Unemployment Insurance		3501-3502	4,327.00	1,755.00	-59.4%
Workers' Compensation		3601-3602	14,348.00	14,566.00	1.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,274.00	8,599.00	3.9%
Other Employee Benefits		3901-3902	8,368.00	6,705.00	-19.9%
TOTAL, EMPLOYEE BENEFITS			345,639.00	351,631.00	1.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,644.00	23,620.00	-31.8%
Noncapitalized Equipment		4400	42,500.00	5,000.00	-88.2%
TOTAL, BOOKS AND SUPPLIES			77,144.00	28,620.00	-62.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	28,005.00	16,000.00	-42.9%
Dues and Memberships		5300	1,400.00	1,400.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,250.00	63,788.00	-29.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	124,880.00	153,185.00	22.7%
Professional/Consulting Services and Operating Expenditures		5800	114,179.00	105,700.00	-7.4%
Communications		5900	5,725.00	8,725.00	52.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			364,439.00	348,798.00	-4.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	1,883,846.00	1,867,181.00	-0.9%
To County Offices		7212	1,019,061.00	816,123.00	-19.9%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
Other Debt Service - Principal		7438	0.00	0.00	0.0%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,902,907.00	2,683,304.00	-7.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	81,539.00	93,110.00	14.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			81,539.00	93,110.00	14.2%
TOTAL, EXPENDITURES			4,627,788.00	4,376,350.00	-5.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	391,016.00	448,922.00	14.8%
(a) TOTAL, INTERFUND TRANSFERS IN			391,016.00	448,922.00	14.8%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			391,016.00	448,922.00	14.8%



Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	358,095.00	314,945.00	-12.0%
3) Other State Revenue		8300-8599	3,863,703.00	3,611,109.00	-6.5%
4) Other Local Revenue		8600-8799	12,197.00	0.00	-100.0%
5) TOTAL, REVENUES			4,233,995.00	3,926,054.00	-7.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		783,458.00	717,257.00	-8.4%
2) Instruction - Related Services	2000-2999		550,791.00	601,929.00	9.3%
3) Pupil Services	3000-3999		127,054.00	125,718.00	-1.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		81,539.00	93,110.00	14.2%
8) Plant Services	8000-8999		182,039.00	155,032.00	-14.8%
9) Other Outgo	9000-9999	Except 7600-7699	2,902,907.00	2,683,304.00	-7.6%
10) TOTAL, EXPENDITURES			4,627,788.00	4,376,350.00	-5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(393,793.00)	(450,296.00)	14.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	391,016.00	448,922.00	14.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			391,016.00	448,922.00	14.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,777.00)	(1,374.00)	-50.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,796.00	78,019.00	-3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,796.00	78,019.00	-3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,796.00	78,019.00	-3.4%
2) Ending Balance, June 30 (E + F1e)			78,019.00	76,645.00	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	78,019.00	76,645.00	-1.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	60,781.00	76,417.00
9010	Other Restricted Local	17,238.00	228.00
Total, Restricted Balance		78,019.00	76,645.00

## Section H: Child Development Fund

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs.

The principal revenues and other sources in this fund are the following:

- Child Nutrition Programs (Federal)
- State Preschool
- Child Nutrition Programs (State)
- Child Development Apportionments
- All Other State Revenue
- Interest
- Child Development Parent Fees
- All Other Local Revenue
- Interfund Transfers In

The Child Development Fund may be used only for expenditures for the operation of child development programs.

Child development programs that are not subsidized by state or federal funds and that are operated with the intent of recovering the costs of the program through parent fees or other charges to users, if significant, should be accounted for in an Enterprise Fund.

We currently receive Local Child Care Planning and Child Development Salary Retention grants that are jointly operated by Yuba and Sutter counties. Yuba County Office of Education employs staff that provides service to both counties.



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	62,646.00	62,646.00	0.0%
3) Other State Revenue		8300-8599	4,464.00	4,464.00	0.0%
4) Other Local Revenue		8600-8799	2,264.00	0.00	-100.0%
5) TOTAL, REVENUES			69,374.00	67,110.00	-3.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	65,110.00	65,110.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,000.00	2,000.00	0.0%
9) TOTAL, EXPENDITURES			67,110.00	67,110.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,264.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,264.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2,264.00)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,264.00)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,264.00)	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	62,646.00	62,646.00	0.0%
TOTAL, FEDERAL REVENUE			62,646.00	62,646.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,464.00	4,464.00	0.0%
TOTAL, OTHER STATE REVENUE			4,464.00	4,464.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,264.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,264.00	0.00	-100.0%
TOTAL, REVENUES			69,374.00	67,110.00	-3.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	15,110.00	15,110.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	50,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,110.00	65,110.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	2,000.00	2,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,000.00	2,000.00	0.0%
TOTAL, EXPENDITURES			67,110.00	67,110.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	62,646.00	62,646.00	0.0%
3) Other State Revenue		8300-8599	4,464.00	4,464.00	0.0%
4) Other Local Revenue		8600-8799	2,264.00	0.00	-100.0%
5) TOTAL, REVENUES			69,374.00	67,110.00	-3.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		65,110.00	65,110.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,000.00	2,000.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			67,110.00	67,110.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,264.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,264.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2,264.00)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,264.00)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,264.00)	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

## Section I - Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources for the operation of the food service program (*Education Code sections 38090-38093*).

The principal revenue sources in this fund are the following:

- Child Nutrition Programs (Federal)
- Child Nutrition Programs (State)
- Food Service Sales
- Interest
- Other Local Revenue

The Cafeteria Special Revenue Fund shall be used only for those expenditures authorized as necessary for the operation of the food service program (*Education Code sections 38091 and 38100*).



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	121,000.00	121,000.00	0.0%
3) Other State Revenue		8300-8599	124,826.00	6,000.00	-95.2%
4) Other Local Revenue		8600-8799	3,786.00	0.00	-100.0%
5) TOTAL, REVENUES			249,612.00	127,000.00	-49.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	133,649.00	141,922.00	6.2%
3) Employee Benefits		3000-3999	46,045.00	61,805.00	34.2%
4) Books and Supplies		4000-4999	279,320.00	238,907.00	-14.5%
5) Services and Other Operating Expenditures		5000-5999	3,453.00	2,493.00	-27.8%
6) Capital Outlay		6000-6999	111,000.00	21,000.00	-81.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,201.00	22,523.00	-6.9%
9) TOTAL, EXPENDITURES			597,668.00	488,650.00	-18.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(348,056.00)	(361,650.00)	3.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	348,056.00	361,650.00	3.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			348,056.00	361,650.00	3.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	100,000.00	100,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	21,000.00	21,000.00	0.0%
TOTAL, FEDERAL REVENUE			121,000.00	121,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	124,826.00	6,000.00	-95.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			124,826.00	6,000.00	-95.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,786.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,786.00	0.00	-100.0%
TOTAL, REVENUES			249,612.00	127,000.00	-49.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	110,205.00	118,423.00	7.5%
Classified Supervisors' and Administrators' Salaries		2300	15,737.00	15,775.00	0.2%
Clerical, Technical and Office Salaries		2400	7,707.00	7,724.00	0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			133,649.00	141,922.00	6.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,377.00	22,557.00	16.4%
OASDI/Medicare/Alternative		3301-3302	10,001.00	10,794.00	7.9%
Health and Welfare Benefits		3401-3402	11,489.00	23,452.00	104.1%
Unemployment Insurance		3501-3502	688.00	316.00	-54.1%
Workers' Compensation		3601-3602	2,310.00	2,372.00	2.7%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,249.00	1,341.00	7.4%
Other Employee Benefits		3901-3902	931.00	973.00	4.5%
TOTAL, EMPLOYEE BENEFITS			46,045.00	61,805.00	34.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	39,240.00	23,907.00	-39.1%
Noncapitalized Equipment		4400	1,093.00	0.00	-100.0%
Food		4700	238,987.00	215,000.00	-10.0%
TOTAL, BOOKS AND SUPPLIES			279,320.00	238,907.00	-14.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	50.00	150.00	200.0%
Dues and Memberships		5300	400.00	400.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	643.00	643.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,360.00	1,300.00	-44.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,453.00	2,493.00	-27.8%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	111,000.00	21,000.00	-81.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			111,000.00	21,000.00	-81.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	24,201.00	22,523.00	-6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,201.00	22,523.00	-6.9%
TOTAL, EXPENDITURES			597,668.00	488,650.00	-18.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	348,056.00	361,650.00	3.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			348,056.00	361,650.00	3.9%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			348,056.00	361,650.00	3.9%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	121,000.00	121,000.00	0.0%
3) Other State Revenue		8300-8599	124,826.00	6,000.00	-95.2%
4) Other Local Revenue		8600-8799	3,786.00	0.00	-100.0%
5) TOTAL, REVENUES			249,612.00	127,000.00	-49.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		573,467.00	466,127.00	-18.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		24,201.00	22,523.00	-6.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			597,668.00	488,650.00	-18.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(348,056.00)	(361,650.00)	3.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	348,056.00	361,650.00	3.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			348,056.00	361,650.00	3.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

## Section J – Special Reserve Non-Capital Outlay Fund

The Special Reserve Fund for other than Capital Outlay Projects is used primarily to provide for the accumulation of General Fund money for general operating purposes (*Education Code Section 42840 – Amounts from this special reserve fund must first be transferred into the General Fund or other appropriate fund of the LEA before expenditures can be made*).

This fund is used to set aside funds for future purchases of large items such as copy machines, vehicles, equipment, software and hardware upgrades, and economic uncertainties.





Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,650.00	16,450.00	-1.2%
5) TOTAL, REVENUES			16,650.00	16,450.00	-1.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,650.00	16,450.00	-1.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500.00	2,500.00	0.0%
b) Transfers Out		7600-7629	49,363.00	35,000.00	-29.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,863.00)	(32,500.00)	-30.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(30,213.00)	(16,050.00)	-46.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,210,040.00	1,179,827.00	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,210,040.00	1,179,827.00	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,210,040.00	1,179,827.00	-2.5%
2) Ending Balance, June 30 (E + F1e)			1,179,827.00	1,163,777.00	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,179,827.00	1,163,777.00	-1.4%
Equipment Replacement and Purchases	0000	9780	1,179,827.00		
Equipment Replacement and Purchases	0000	9780		1,163,777.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,650.00	16,450.00	-1.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,650.00	16,450.00	-1.2%
TOTAL, REVENUES			16,650.00	16,450.00	-1.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	2,500.00	2,500.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500.00	2,500.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	49,363.00	35,000.00	-29.1%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			49,363.00	35,000.00	-29.1%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			(46,863.00)	(32,500.00)	-30.6%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,650.00	16,450.00	-1.2%
5) TOTAL, REVENUES			16,650.00	16,450.00	-1.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			16,650.00	16,450.00	-1.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500.00	2,500.00	0.0%
b) Transfers Out		7600-7629	49,363.00	35,000.00	-29.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,863.00)	(32,500.00)	-30.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(30,213.00)	(16,050.00)	-46.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,210,040.00	1,179,827.00	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,210,040.00	1,179,827.00	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,210,040.00	1,179,827.00	-2.5%
2) Ending Balance, June 30 (E + F1e)			1,179,827.00	1,163,777.00	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,179,827.00	1,163,777.00	-1.4%
Equipment Replacement and Purchases	0000	9780	1,179,827.00		
Equipment Replacement and Purchases	0000	9780		1,163,777.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

## Section K - Special Reserve Fund For Capital Outlay Projects

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (Education Code Section 42840). Transfers from the general fund to Fund 40 authorized by the governing board must be expended for the capital outlay purposes. The County Office has recently reinstated the use of this fund to prepare for future construction of a building.



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85,000.00	90,000.00	5.9%
5) TOTAL, REVENUES			85,000.00	90,000.00	5.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	700,000.00	9,361,999.00	1,237.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			700,000.00	9,361,999.00	1,237.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(615,000.00)	(9,271,999.00)	1,407.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,600,000.00	1,100,000.00	-57.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,600,000.00	1,100,000.00	-57.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,985,000.00	(8,171,999.00)	-511.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,186,999.00	8,171,999.00	32.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,186,999.00	8,171,999.00	32.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,186,999.00	8,171,999.00	32.1%
2) Ending Balance, June 30 (E + F1e)			8,171,999.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,171,999.00	0.00	-100.0%
Building Construction and Improvement	0000	9780	8,171,999.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	85,000.00	90,000.00	5.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,000.00	90,000.00	5.9%
TOTAL, REVENUES			85,000.00	90,000.00	5.9%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	700,000.00	9,361,999.00	1,237.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			700,000.00	9,361,999.00	1,237.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			700,000.00	9,361,999.00	1,237.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,600,000.00	1,100,000.00	-57.7%
(a) TOTAL, INTERFUND TRANSFERS IN			2,600,000.00	1,100,000.00	-57.7%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,600,000.00	1,100,000.00	-57.7%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85,000.00	90,000.00	5.9%
5) TOTAL, REVENUES			85,000.00	90,000.00	5.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		700,000.00	9,361,999.00	1,237.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			700,000.00	9,361,999.00	1,237.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(615,000.00)	(9,271,999.00)	1,407.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,600,000.00	1,100,000.00	-57.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,600,000.00	1,100,000.00	-57.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			1,985,000.00	(8,171,999.00)	-511.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,186,999.00	8,171,999.00	32.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,186,999.00	8,171,999.00	32.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,186,999.00	8,171,999.00	32.1%
2) Ending Balance, June 30 (E + F1e)			8,171,999.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,171,999.00	0.00	-100.0%
Building Construction and Improvement	0000	9780	8,171,999.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

## Section L - Other Enterprise Fund

This fund is used to separate and account for activities for the Shady Creek Outdoor Event Center and the Sutter County Career Training Center.

The principal revenue sources in this fund are the following:

- Rental and lease payments
- Interagency Revenues
- Participant Tuition Payments
- Financial Aid

Expense transactions in the Other Enterprise Fund shall be recorded for the payment of costs incurred for all activities associated with operating the two programs.



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	36,768.00	35,382.00	-3.8%
4) Other Local Revenue		8600-8799	1,213,973.00	1,568,909.00	29.2%
5) TOTAL, REVENUES			1,250,741.00	1,604,291.00	28.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	310,517.00	413,462.00	33.2%
2) Classified Salaries		2000-2999	464,809.00	483,906.00	4.1%
3) Employee Benefits		3000-3999	340,117.00	388,901.00	14.3%
4) Books and Supplies		4000-4999	329,552.00	317,695.00	-3.6%
5) Services and Other Operating Expenses		5000-5999	656,699.00	804,232.00	22.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,101,694.00	2,408,196.00	14.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(850,953.00)	(803,905.00)	-5.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	850,254.00	803,905.00	-5.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			850,254.00	803,905.00	-5.5%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(699.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,175.00	2,476.00	-22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,175.00	2,476.00	-22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,175.00	2,476.00	-22.0%
2) Ending Net Position, June 30 (E + F1e)			2,476.00	2,476.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,476.00	2,476.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	36,768.00	35,382.00	-3.8%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,768.00	35,382.00	-3.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	720.00	720.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	500.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	819,985.00	1,127,421.00	37.5%
Other Local Revenue					
All Other Local Revenue		8699	392,268.00	440,268.00	12.2%
TOTAL, OTHER LOCAL REVENUE			1,213,973.00	1,568,909.00	29.2%
TOTAL, REVENUES			1,250,741.00	1,604,291.00	28.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	225,001.00	335,482.00	49.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	85,516.00	77,980.00	-8.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			310,517.00	413,462.00	33.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	95,666.00	98,669.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	168,180.00	179,167.00	6.5%
Clerical, Technical and Office Salaries		2400	185,587.00	162,714.00	-12.3%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	15,376.00	43,356.00	182.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>464,809.00</b>	<b>483,906.00</b>	<b>4.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	96,861.00	114,227.00	17.9%
PERS		3201-3202	116,905.00	128,563.00	10.0%
OASDI/Medicare/Alternative		3301-3302	39,620.00	63,117.00	59.3%
Health and Welfare Benefits		3401-3402	39,274.00	37,706.00	-4.0%
Unemployment Insurance		3501-3502	4,063.00	2,019.00	-50.3%
Workers' Compensation		3601-3602	13,457.00	15,185.00	12.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	7,925.00	8,956.00	13.0%
Other Employee Benefits		3901-3902	22,012.00	19,128.00	-13.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>340,117.00</b>	<b>388,901.00</b>	<b>14.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	58,578.00	78,000.00	33.2%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	227,180.00	234,695.00	3.3%
Noncapitalized Equipment		4400	43,794.00	5,000.00	-88.6%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>329,552.00</b>	<b>317,695.00</b>	<b>-3.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,050.00	10,500.00	30.4%
Dues and Memberships		5300	10,200.00	14,000.00	37.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	39,040.00	79,080.00	102.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	170,777.00	168,390.00	-1.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	228,162.00	347,852.00	52.5%
Professional/Consulting Services and					
Operating Expenditures		5800	195,230.00	179,210.00	-8.2%
Communications		5900	5,240.00	5,200.00	-0.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>656,699.00</b>	<b>804,232.00</b>	<b>22.5%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,101,694.00</b>	<b>2,408,196.00</b>	<b>14.6%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	850,254.00	803,905.00	-5.5%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>850,254.00</b>	<b>803,905.00</b>	<b>-5.5%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
<b>(a-b+e)</b>			<b>850,254.00</b>	<b>803,905.00</b>	<b>-5.5%</b>

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	36,768.00	35,382.00	-3.8%
4) Other Local Revenue		8600-8799	1,213,973.00	1,568,909.00	29.2%
5) TOTAL, REVENUES			1,250,741.00	1,604,291.00	28.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,101,694.00	2,408,196.00	14.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,101,694.00	2,408,196.00	14.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(850,953.00)	(803,905.00)	-5.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	850,254.00	803,905.00	-5.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			850,254.00	803,905.00	-5.5%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(699.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,175.00	2,476.00	-22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,175.00	2,476.00	-22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,175.00	2,476.00	-22.0%
2) Ending Net Position, June 30 (E + F1e)			2,476.00	2,476.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,476.00	2,476.00	0.0%



Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Net Position		0.00	0.00

## Section M - Self-Insurance Fund

The Self-Insurance Fund is used to separate money received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code Section 17566*).

The principal revenues in this fund are the following:

- Interest
- In-District Premiums/Contributions
- Interagency Revenues
- All Other Local Revenue

Expense transactions in the Self-Insurance Fund record the cost of retiree benefits and the amount contributed for the purpose of Other Post- Employment Benefits (OPEB).

Amounts contributed to Fund 67, are lawfully restricted for insurance purposes (*Education Code Section 17566 and Government Code Section 53205*).



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	475,000.00	475,000.00	0.0%
5) TOTAL, REVENUES			475,000.00	475,000.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	410,000.00	410,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			410,000.00	410,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			65,000.00	65,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			65,000.00	65,000.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,710,775.00	4,775,775.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,710,775.00	4,775,775.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,710,775.00	4,775,775.00	1.4%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,775,775.00	4,840,775.00	1.4%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	65,000.00	65,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	200,000.00	200,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	210,000.00	210,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			475,000.00	475,000.00	0.0%
TOTAL, REVENUES			475,000.00	475,000.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	410,000.00	410,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			410,000.00	410,000.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			410,000.00	410,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	475,000.00	475,000.00	0.0%
5) TOTAL, REVENUES			475,000.00	475,000.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		410,000.00	410,000.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			410,000.00	410,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			65,000.00	65,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			65,000.00	65,000.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,710,775.00	4,775,775.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,710,775.00	4,775,775.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,710,775.00	4,775,775.00	1.4%
2) Ending Net Position, June 30 (E + F1e)			4,775,775.00	4,840,775.00	1.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,775,775.00	4,840,775.00	1.4%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Net Position		0.00	0.00

Section N – SACS Supplemental





Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	47,357,418.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,196,303.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	948,277.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	613,557.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	382,504.00
5. Interfund Transfers Out	All	9300	7600-7629	4,191,826.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,456,686.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,557,520.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				12,150,370.00
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439  minus 8000-8699	348,056.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				30,358,801.00
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				44.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				689,972.75

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	23,633,385.24	662,928.06
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	23,633,385.24	662,928.06
B. Required effort (Line A.2 times 90%)	21,270,046.72	596,635.25
C. Current year expenditures (Line I.E and Line II.B)	30,358,801.00	689,972.75
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(353,042.00)	0.00	(107,740.00)				
Other Sources/Uses Detail					49,363.00	4,191,826.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	124,880.00	0.00	81,539.00	0.00				
Other Sources/Uses Detail					391,016.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	2,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	24,201.00	0.00				
Other Sources/Uses Detail					348,056.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,500.00	49,363.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,600,000.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	228,162.00	0.00						
Other Sources/Uses Detail					850,254.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>353,042.00</b>	<b>(353,042.00)</b>	<b>107,740.00</b>	<b>(107,740.00)</b>	<b>4,241,189.00</b>	<b>4,241,189.00</b>	<b>0.00</b>	<b>0.00</b>

Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(501,037.00)	0.00	(117,633.00)				
Other Sources/Uses Detail					35,000.00	2,716,977.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	153,185.00	0.00	93,110.00	0.00				
Other Sources/Uses Detail					448,922.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	2,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	22,523.00	0.00				
Other Sources/Uses Detail					361,650.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,500.00	35,000.00		
Fund Reconciliation								



Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,100,000.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	347,852.00	0.00						
Other Sources/Uses Detail					803,905.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>501,037.00</b>	<b>(501,037.00)</b>	<b>117,633.00</b>	<b>(117,633.00)</b>	<b>2,751,977.00</b>	<b>2,751,977.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):	22,699
<b>County Office County Operations Grant ADA Standard Percentage Level:</b>	<b>2.00%</b>

**1A-1. Calculating the County Office's County Operations Grant ADA Variances**

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated.

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2020-21)	21,959.73	22,255.96	N/A	Met
Second Prior Year (2021-22)	21,927.80	22,208.22	N/A	Met
First Prior Year (2022-23)	22,727.81	23303.32	N/A	Met

**1A-2. Comparison of County Office County Operations Grant ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

- B. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

**1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs**

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2020-21)	48.90	298.66	22,255.96	12.10
Second Prior Year (2021-22)	29.04	254.94	22,208.22	3.20
First Prior Year (2022-23)	34.00	276.84	23,303.32	10.00
Historical Average:	37.31	276.81	22,589.17	8.43
<b>County Office's County Operated Programs ADA Standard:</b>				
<b>Budget Year (2023-24)</b>				
(historical average plus 2%):	<b>38.06</b>	<b>282.35</b>	<b>23,040.95</b>	<b>8.60</b>
<b>1st Subsequent Year (2024-25)</b>				
(historical average plus 4%):	<b>38.81</b>	<b>287.89</b>	<b>23,492.73</b>	<b>8.77</b>
<b>2nd Subsequent Year (2025-26)</b>				
(historical average plus 6%):	<b>39.55</b>	<b>293.42</b>	<b>23,944.52</b>	<b>8.94</b>

**1B-2. Calculating the County Office's Projected ADA for County Operated Programs**

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2023-24)	30.00	276.84	22,699.30	15.00
1st Subsequent Year (2024-25)	30.00	276.84	22699.3	15.00
2nd Subsequent Year (2025-26)	30.00	276.84	22699.3	15.00
Status:	Met	Met	Met	Not Met

**1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard**

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

- 1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

**Explanation:**  
(required if NOT met)

Charter school is projected to increase to pre-pandemic levels. Charter school is also under leadership, with a new principal.

**2. CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's gap funding or its cost-of-living adjustment (COLA)<sup>1</sup> plus or minus one percent.

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

<sup>1</sup> County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

**2A. County Office's LCFF Revenue Standard**

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**2A-1. Calculating the County Office's LCFF Revenue Standard**

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Per AB 181, Chapter 52, Statutes of 2022, hold harmless COEs include a COLA add-on. Section I-b1, enter the projected County Operations Grant for all fiscal years and Section I-b2, enter the projected Alternative Education Grant for all fiscal years to calculate the add-on COLA amount. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 f or all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

**Projected LCFF Revenue**

Select County Office's LCFF revenue funding status:

- At Target If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.
- Hold Harmless If status is hold harmless, then amount in Step 2c is zero in Sections II and III.
- Status: Hold Harmless

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>I. LCFF Funding</b>					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	N/A	N/A	N/A	N/A
a2.	Alternative Education Grant	N/A	N/A	N/A	N/A
b.	COE funded at Hold Harmless LCFF				
b1.	County Operations Grant (informational only)				
b2.	Alternative Education Grant (informational only)				
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	0.00	0.00	0.00	0.00

**II. County Operations Grant**

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	23,303.32	22,699.30	22,699.30	22,699.30
b.	Prior Year ADA (Funded)		23,303.32	22,699.30	22,699.30
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column			
b1.	COLA percentage	0.0%	0.0%	0.0%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2)	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	34.00	30.00	30.00
b.	Prior Year ADA (Funded)		34.00	30.00
c.	Difference (Step 1a minus Step 1b)		(4.00)	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-11.76%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column			
b1.	COLA percentage (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2)	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	-11.76%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	ADA (Funded) (Form A, line C3f)	10.00	15.00	15.00
b.	Prior Year ADA (Funded)		10.00	15.00
c.	Difference (Step 1a minus Step 1b)		5.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		50.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1.	COLA percentage			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	50.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Total weighted percent change (Step 3c in sections II, III and IV)	0.00%	0.00%	0.00%
<b>LCFF Revenue Standard (line V-a, plus/minus 1%):</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

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

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected local property taxes (Form 01, Objects 8021 - 8089)	1,958,571.00	1,958,571.00	1,958,571.00	1,958,571.00
<b>Excess Property Tax/Minimum State Aid Standard</b>				
<b>(Percent change over previous year, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

2C. Calculating the County Office's Projected Change in LCFF Revenue

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	10,551,224.00	11,284,192.00	11,690,206.00	11,981,991.00
County Office's Projected Change in LCFF Revenue:		6.95%	3.60%	2.50%
<b>Standard:</b>		<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>
<b>Status:</b>		<b>Not Met</b>	<b>Not Met</b>	<b>Not Met</b>

2D. Comparison of County Office LCFF Revenue to the Standard

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

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

<b>Explanation</b> (required if NOT met)	Increase is due the COLA and an increase in differentiated assistance.
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3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

**3A. Calculating the County Office's Salaries and Benefits Standard Percentages**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	6.95%	3.60%	2.50%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	1.95% to 11.95%	-1.40% to 8.60%	-2.50% to 7.50%

**3B. Calculating the County Office's Projected Change in Salaries and Benefits**

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2022-23)	32,670,718.00		
Budget Year (2023-24)	33,803,644.00	3.47%	Met
1st Subsequent Year (2024-25)	34,575,847.00	2.28%	Met
2nd Subsequent Year (2025-26)	35,145,474.00	1.65%	Met

**3C. Comparison of County Office Change in Salaries and Benefits to the Standard**

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

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

**Explanation:**  
(required if NOT met)



**4. CRITERION: Other Revenues and Expenditures**

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

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

**4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	6.95%	3.60%	2.50%
<b>2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-3.05% to 16.95%</b>	<b>-6.40% to 13.60%</b>	<b>-7.50% to 12.50%</b>
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.95% to 11.95%	-1.40% to 8.60%	-2.50% to 7.50%

**4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)**

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	5,365,092.00		
Budget Year (2023-24)	5,036,967.00	-6.12%	Yes
1st Subsequent Year (2024-25)	4,434,045.00	-11.97%	Yes
2nd Subsequent Year (2025-26)	4,434,045.00	0.00%	No

**Explanation:**  
(required if Yes)

Removal of WIOA special population grant revenue for COVID Workforce Development and SB1 grants ending in 2022-23. Removal of one-time Federal COVID funds between 2023-24 and 2024-25.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2022-23)	15,605,422.00		
Budget Year (2023-24)	14,144,633.00	-9.36%	Yes
1st Subsequent Year (2024-25)	14,144,633.00	0.00%	No
2nd Subsequent Year (2025-26)	14,144,633.00	0.00%	No

**Explanation:**  
(required if Yes)

Removal of one-time block grant funds. Decrease in AB-602 funding. Removal of LCSSP and Public Health Workforce grant.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2022-23)	14,038,966.00		
Budget Year (2023-24)	16,070,941.00	14.47%	Yes
1st Subsequent Year (2024-25)	16,281,878.00	1.31%	No
2nd Subsequent Year (2025-26)	16,281,878.00	0.00%	No

**Explanation:**  
(required if Yes)

Increase in projected billback to districts. Revenue is projected to increase at our outdoor education school. Increase in revenue due to Student Behavioral Health Incentive Program (SBHIP) and SEL CALHOPE grant.

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

First Prior Year (2022-23)	1,557,120.00		
Budget Year (2023-24)	1,191,623.00	-23.47%	Yes
1st Subsequent Year (2024-25)	1,223,324.00	2.66%	No
2nd Subsequent Year (2025-26)	1,235,324.00	0.98%	No

**Explanation:**  
(required if Yes)

Decrease in materials and supplies due to implementation purchases for the Expanded Learning Opportunities Program (ELO-P) consortium not needed in 2023-24. Removal of one-time purchases using COVID funds.

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

First Prior Year (2022-23)	7,895,721.00		
Budget Year (2023-24)	8,050,467.00	1.96%	No
1st Subsequent Year (2024-25)	8,132,985.00	1.03%	No
2nd Subsequent Year (2025-26)	8,176,347.00	0.53%	No

**Explanation:**  
"(required if Yes)"

**4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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**Total Federal, Other State, and Other Local Revenue (Section 4B)**

First Prior Year (2022-23)	35,009,480.00		
Budget Year (2023-24)	35,252,541.00	0.69%	Met
1st Subsequent Year (2024-25)	34,860,556.00	-1.11%	Met
2nd Subsequent Year (2025-26)	34,860,556.00	0.00%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)**

First Prior Year (2022-23)	9,452,841.00		
Budget Year (2023-24)	9,242,090.00	-2.23%	Met
1st Subsequent Year (2024-25)	9,356,309.00	1.24%	Met
2nd Subsequent Year (2025-26)	9,411,671.00	0.59%	Met

**4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

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

**Explanation:**  
Federal Revenue  
(linked from 4B  
if NOT met)

**Explanation:**  
Other State Revenue  
(linked from 4B  
if NOT met)

**Explanation:**  
Other Local Revenue  
(linked from 4B  
if NOT met)

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

**Explanation:**  
Books and Supplies  
(linked from 4B  
if NOT met)

**Explanation:**  
Services and Other Exps  
(linked from 4B  
if NOT met)

5. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

**NOTE:** EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	13,092,882.00	392,786.46	367,534.00	Not Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

<p><b>Explanation:</b> (required if NOT met and Other is marked)</p>	<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	<input checked="" type="checkbox"/>	Other (explanation must be provided)
<p>Adjustment will be made at first interim to increase budgeted contribution to RMA.</p>		

6. CRITERION: Deficit Spending

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

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,651,990.48	1,928,902.09	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	2,378,371.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,651,990.48	1,928,902.09	2,378,371.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	33,039,809.68	38,578,041.73	47,357,418.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	8,348,195.68	9,596,126.68	10,134,163.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	41,388,005.36	48,174,168.41	57,491,581.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	4.00%	4.00%	4.10%
<b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.30%</b>	<b>1.30%</b>	<b>1.40%</b>

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

<sup>2</sup> A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**6B. Calculating the County Office's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	2,567,872.16	8,050,344.88	N/A	Met
Second Prior Year (2021-22)	(2,286,276.01)	12,492,793.88	18.30%	Not Met
First Prior Year (2022-23)	(966,261.00)	14,081,624.00	6.86%	Not Met
Budget Year (2023-24) (Information only)	395,529.00	13,092,882.00		

**6C. Comparison of County Office Deficit Spending to the Standard**

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

**Explanation:**  
(required if NOT met)

Deficit spending is caused by planned transfers into Fund 40 for future facility needs.

**7. CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	County Office Total Expenditures and Other Financing Uses <sup>2</sup>	
1.7%	0	to \$7,072,999
1.3%	\$7,073,000	to \$17,684,999
1.0%	\$17,685,000	to \$79,581,000
0.7%	\$79,581,001	and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

<sup>2</sup> A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus  
SELPA Pass-through

(Criterion 7A2b) if Criterion 7A, Line 1 is No:

46,802,286.00
<b>County Office's Fund Balance Standard Percentage Level: 1.00%</b>

**7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)**

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?

Yes
-----

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

a. Enter the name(s) of the SELPA(s):

Sutter County SELPA

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
8,536,522.00	8,536,522.00	8,536,522.00

**7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages**

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2020-21)	10,993,404.00	11,264,998.18	N/A	Met
Second Prior Year (2021-22)	14,678,701.00	13,832,870.34	5.8%	Not Met
First Prior Year (2022-23)	11,631,835.00	11,546,595.00	.7%	Met
Budget Year (2023-24) (Information only)	10,580,334.00			

<sup>3</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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**7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard**

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

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

**Explanation:**  
(required if NOT met)

For 2021-22, a transfer to Fund 40 for \$2.1M wasn't initially budgeted at budget development but occurred during that year.



**8. CRITERION: Reserves**

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

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>	
5% or \$80,000 (greater of)	0	to \$7,072,999
4% or \$354,000 (greater of)	\$7,073,000	to \$17,684,999
3% or \$707,000 (greater of)	\$17,685,000	to \$79,581,000
2% or \$2,387,000 (greater of)	\$79,581,001	and over

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

<sup>2</sup> A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

<sup>3</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 2574, rounded to the nearest thousand.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	46,802,286.00	46,354,127.00	46,979,116.00
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>

**8A. Calculating the County Office's Reserve Standard**

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	46,802,286.00	46,354,127.00	46,979,116.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	8,536,522.00	8,536,522.00	8,536,522.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	46,802,286.00	46,354,127.00	46,979,116.00
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,404,068.58	1,390,623.81	1,409,373.48
6. Reserve Standard - by Amount (From percentage level chart above)	707,000.00	707,000.00	707,000.00
7. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>1,404,068.58</b>	<b>1,390,623.81</b>	<b>1,409,373.48</b>

**8B. Calculating the County Office's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	2,317,706.00	2,348,956.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,350,614.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	2,350,614.00	2,317,706.00	2,348,956.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.02%	5.00%	5.00%
<b>County Office's Reserve Standard</b> <b>(Section 8A, Line 7):</b>	<b>1,404,068.58</b>	<b>1,390,623.81</b>	<b>1,409,373.48</b>
Status:	Met	Met	Met

**8C. Comparison of County Office Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

**S5. Contributions**

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

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

Estimate the impact of any capital projects on the county school service fund operational budget.

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

**S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund**

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(962,072.00)			
Budget Year (2023-24)	(885,582.00)	(76,490.00)	(8.0%)	Met
1st Subsequent Year (2024-25)	(885,582.00)	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	(885,582.00)	0.00	0.0%	Met
<b>1b. Transfers In, County School Service Fund *</b>				
First Prior Year (2022-23)	49,363.00			
Budget Year (2023-24)	35,000.00	(14,363.00)	(29.1%)	Met
1st Subsequent Year (2024-25)	0.00	(35,000.00)	(100.0%)	Not Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, County School Service Fund *</b>				
First Prior Year (2022-23)	4,191,826.00			
Budget Year (2023-24)	2,716,977.00	(1,474,849.00)	(35.2%)	Not Met
1st Subsequent Year (2024-25)	1,716,977.00	(1,000,000.00)	(36.8%)	Not Met
2nd Subsequent Year (2025-26)	1,716,977.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the county school service fund operational budget?

No

\* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

**S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects**

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

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

**Explanation:**  
(required if NOT met)

Reduction of transfers to Fund 40 for future facility needs

1b. NOT MET - The projected transfers in to the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timelines, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

Removed transfer for purchases of replacement copiers.

1c. NOT MET - The projected transfers out of the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

Reduction of transfers to Fund 40 for future facility needs.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. <sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the County Office's Long-term Commitments**

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

1. Does your county office have long-term (multiyear) commitments?  
(If No, skip item 2 and sections S6B and S6C) No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
<b>TOTAL:</b>				0

Type of Commitment (continued)	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
<b>Total Annual Payments:</b>	0	0	0	0
<b>Has total annual payment increased over prior year (2022-23)?</b>		<b>No</b>	<b>No</b>	<b>No</b>

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**S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

N/A

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes
-----

2. For the county office's OPEB:

a. Are they lifetime benefits?

No
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b. Do benefits continue past age 65?

No
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c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

CTA-The County Office will contribute sixty-five percent (65%) of the amount of the CAP described in Article 27, Section B, in effect for the school year the retirement is effective (e.g., retirement effective June 30, 2018, CAP rate for 2017-2018 applies) multiplied by the percentage of eligible benefit. For example, a unit member works for SCSOS for 12 years and retires from SCSOS. The benefit cap at the time of retirement is \$1,125. This unit member would be eligible for 60% (12/20) of the full benefit. In this example, the unit member would receive \$438.75 a month ( $\$1,125 \times 65\% = \$731.25 \times 60\% = \$438.75$ ) until age 65 or upon death of the retiree. CSEA - Must have earned a minimum of 20 years of service, regardless of whether years of service were full-time or part-time with SCSOS to be fully vested (100%) for retiree health benefits. If a unit member completes less than twenty (20) years of service with SCSOS, the percentage of eligible benefit will be determined by dividing the number of years worked for SCSOS by twenty (20).

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

Actuarial
-----------

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

Self-Insurance Fund	Government Fund
4,840,775	0

4. OPEB Liabilities

a. Total OPEB liability

4,821,360.00
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b. OPEB plan(s) fiduciary net position (if applicable)

0.00
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c. Total/Net OPEB liability (Line 4a minus Line 4b)

4,821,360.00
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d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

Actuarial
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e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Jun 30, 2022
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5. OPEB Contributions

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

0.00	0.00	0.00
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b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

233,940.00	233,940.00	233,940.00
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c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

152,461.00	180,973.00	183,928.00
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d. Number of retirees receiving OPEB benefits

13.00	13.00	13.00
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**S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs**

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

1 Does your county office operate any self-insurance programs such as workers' "compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)" No

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	69.80	75.80	75.80	75.80

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Unsettled for the 2023-24 year.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

No

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

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

Negotiations Not Settled

5.	Cost of a one percent increase in salary and statutory benefits	72,692		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

6.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	881,749	881,749	881,749
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

**Certificated (Non-management) Step and Column Adjustments**

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	0	152,213	154,750
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

**Certificated (Non-management) Attrition (layoffs and retirements)**

1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

**Certificated (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	200	218	218	218

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

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

Negotiations Not Settled

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

124,986

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

6. Amount included for any tentative salary schedule increases

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Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

977,677

977,677

977,677

3. Percent of H&W cost paid by employer

--	--	--

4. Percent projected change in H&W cost over prior year

0.0%

0.0%

0.0%

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**Classified (Non-management) Prior Year Settlements**

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

No
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If Yes, amount of new costs included in the budget and MYPs

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If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
0	194,752	198,004
1.5%	1.5%	1.5%

**Classified (Non-management) Attrition (layoffs and retirements)**

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No	No	No
No	No	No

**Classified (Non-management) - Other**

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

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**S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees**

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	47.0	46.0	46.0	46.0

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

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

N/A
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If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

Negotiations Not Settled

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

--

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------


**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------


**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

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

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes
-----

2. Adoption date of the LCAP or an update to the LCAP.

--

**S10. LCAP Expenditures**

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes
-----

**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

**Comments:**  
(optional)





BOARD AGENDA ITEM: Public Hearing for the 2023-24 EPA

BOARD MEETING DATE: June 14, 2023

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:

A Public Hearing regarding the 2023-24 EPA will begin at 5:30 p.m.

Comments will be received from the public at this time.

Agenda Item No. 10.0

BOARD AGENDA ITEM: Adoption Resolution No. 22-23-VII Education Protection Account

BOARD MEETING DATE: June 14, 2023

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 Resolution No. 22-23-VII Education Protection Account Program.

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
REGARDING THE EDUCATION PROTECTION ACCOUNT  
RESOLUTION NO. 22-23-VII**

WHEREAS, the voters approved temporary sales and income tax increases with Proposition 30 on November 6, 2012; and voters approved Proposition 55 on November 8, 2016 which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030; and

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; and Proposition 55 amended Article XIII, Section 36 of the California Constitution effective November 8, 2016 and commencing on January 1, 2018; and

WHEREAS, the provisions of Article XIII, Section 36(e) create in the State General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f) of the California Constitution; and

WHEREAS, before June 30<sup>th</sup> of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year; and

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year; and

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts; and

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction; and

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board; and

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost; and

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent; and

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution; and

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Sutter County Superintendent of Schools;

2. In compliance with Article XIII, Section 36(e), of the California Constitution, the governing board of the Sutter County Superintendent of Schools has determined to spend the monies received from the Education Protection Act as attached.

**PASSED AND ADOPTED** by the Governing Board of the Sutter County Superintendent of Schools Office, Yuba City, California, on the 14<sup>th</sup> day of June 2023, at a regular meeting by the following vote:

McJunkin \_\_\_\_\_; Singh \_\_\_\_\_; Lachance \_\_\_\_\_; Gill \_\_\_\_\_; Pamma \_\_\_\_\_

Ayes:

Noes:

Abstentions:

Absent:

**STATE OF CALIFORNIA**

**COUNTY OF SUTTER**

I, Tom Reusser, Ex-Officio to the Governing Board of the Sutter County Superintendent of Schools of Yuba City, California, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the said Board at a regular meeting thereof held at its regular place or meeting at the time and by the vote above stated, which resolution is on file in the office of said Board.

\_\_\_\_\_  
June McJunkin, President  
Sutter County Board of Education

\_\_\_\_\_  
Tom Reusser, Ex-Officio  
Sutter County Board of Education

Sutter County Superintendent of Schools  
Education Protection Account  
Budget for 2023-24

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>	<b>Object Codes</b>	0.00
Adjusted Beginning Fund Balance	9791-9795	
LCFF Sources	8010-8099	1,005,639.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Unearned Revenue	9650	
<b>TOTAL AVAILABLE</b>		<b>1,005,639.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b> (Objects 1000-7999)	<b>Function codes</b>	
Instruction	1000-1999	3,000.00
Instruction-Related Services	2000-2999	1,002,639.00
Public Services	3000-3999	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>1,005,639.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		<b>1,005,639.00</b>
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Proposition 30 included two temporary tax increases:

- A .25% increase in the sales and use tax for four years: 2013 through 2016,
- An increase in the income tax rate for taxable incomes of over \$250,000 for seven years: 2012 through 2018

Subsequently, voters approved Proposition 55 in 2016, which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030.

The revenues from these tax increases are deposited into the EPA, and the funds are released to K-14 school agencies.

**EPA funds are not additional funds for local school agencies.** Rather, the EPA is another source of general purpose funds—similar to property taxes—that offsets what would otherwise be state aid in the apportionments issued to local school agencies.

Even though these are general purpose funds, there are some requirements that must be met.

- 1) Each year local school agencies are required to discuss the plan to spend EPA funds in a public meeting of the governing board, and the funds cannot be used for any administrative costs.
- 2) Upon closing the books each year, each local school agency is required to post on its website a report of the amount of EPA funds received for the year along with how the funds were used.

Our external audit firm will be required to verify that the EPA funds were used appropriately in accordance with the requirements of Proposition 30.

Agenda Item No. 11.1

BOARD AGENDA ITEM: Business Services Report

BOARD MEETING DATE: June 14, 2023

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Business Services

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

The monthly financial report for May will be reviewed.

## Summary Report of Revenues, Expenditures and Changes in Fund Balance (Unrestricted and Restricted Combined)

**May 2023**

04/16/23-05/15/23

Description	Account Codes	Original Budget	Operating Budget	Actuals to Date	Projected Yr Totals	Difference (Col D - B)	2022-23 % Actuals as a % of Budget
		7/1/22 (A)	4/15/23 (B)	5/15/23 (C)	5/15/23 (D)	(E)	
<b>A. Revenues</b>							
1. Local Control Funding Formula	8010-8099	\$ 9,778,465	\$ 10,468,338	\$ 8,056,696	\$ 10,573,568	105,230	A 77.0%
2. Federal Revenues	8100-8299	\$ 4,895,206	\$ 5,727,502	\$ 2,245,674	\$ 5,365,092	(362,410)	B 39.2%
3. Other State Revenues	8300-8599	\$ 14,004,106	\$ 15,615,370	\$ 11,604,026	\$ 15,621,643	6,273	C 74.3%
4. Other Local Revenues	8600-8799	\$ 12,255,528	\$ 14,127,790	\$ 6,305,733	\$ 14,038,966	(88,824)	D 44.6%
<b>5. TOTAL REVENUES</b>		<b>\$ 40,933,305</b>	<b>\$ 45,939,000</b>	<b>\$ 28,212,129</b>	<b>\$ 45,599,269</b>	<b>\$ (339,731)</b>	<b>61.9%</b>
<b>B. Expenditures</b>							
1. Certificated Salaries	1000-1999	\$ 9,388,755	\$ 10,032,503	\$ 7,962,701	\$ 10,021,435	(11,068)	E 79.4%
2. Classified Salaries	2000-2999	\$ 11,149,653	\$ 12,487,926	\$ 9,281,969	\$ 12,527,877	39,951	F 74.3%
3. Employee Benefits	3000-3999	\$ 9,588,122	\$ 10,143,902	\$ 7,157,447	\$ 10,144,518	616	G 70.6%
4. Books and Supplies	4000-4999	\$ 1,075,493	\$ 1,612,815	\$ 669,574	\$ 1,535,939	(76,876)	H 41.5%
5. Services, Other Operation	5000-5999	\$ 5,944,845	\$ 8,279,199	\$ 4,738,998	\$ 8,091,403	(187,796)	I 57.2%
6. Capital Outlay	6000-6999	\$ 511,989	\$ 1,134,886	\$ 479,280	\$ 718,313	(416,573)	J 42.2%
7. Other Outgo	7100-7299	\$ 467,846	\$ 455,639	\$ 353,577	\$ 458,659	3,020	K 77.6%
8. Direct Support/Indirect	7300-7399	\$ (116,949)	\$ (104,566)	\$ (57,192)	\$ (107,740)	(3,174)	L 54.7%
9. Debt Service	7400-7499	\$ -	\$ -	\$ -	\$ -	-	M 0.0%
<b>10. TOTAL EXPENDITURES</b>		<b>\$ 38,009,754</b>	<b>\$ 44,042,304</b>	<b>\$ 30,586,354</b>	<b>\$ 43,390,404</b>	<b>(651,900)</b>	<b>69.4%</b>
<b>C. Excess ( Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B10)</b>							
		<b>\$ 2,923,551</b>	<b>\$ 1,896,696</b>	<b>\$ (2,374,225)</b>	<b>\$ 2,208,865</b>	<b>\$ 312,169</b>	<b>-107.5%</b>
<b>D. Other Financing Sources/Uses</b>							
1. Transfers In	8910-8979	\$ 50,000	\$ 49,363	\$ -	\$ 49,363	-	N 0.0%
2. Transfer Out	7610-7629	\$ 2,589,923	\$ 4,303,459	\$ -	\$ 4,191,826	(111,633)	O 0.0%
3. Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -	-	P 0.0%
<b>Total, Other Fin Sources/Uses</b>		<b>\$ (2,539,923)</b>	<b>\$ (4,254,096)</b>	<b>\$ -</b>	<b>\$ (4,142,463)</b>	<b>\$ 111,633</b>	<b>0.0%</b>
<b>E. Net Change to Fund Balance</b>							
		<b>\$ 383,628</b>	<b>\$ (2,357,400)</b>	<b>\$ (2,374,225)</b>	<b>\$ (1,933,598)</b>	<b>\$ 423,802</b>	
<b>F. Fund Balance (Fund 01 only)</b>							
1. Beginning Balance		\$ 16,969,611	\$ 17,820,597	\$ 17,820,597	\$ 17,820,597	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -	-	
<b>Ending Balance</b>		<b>\$ 17,353,239</b>	<b>\$ 15,463,197</b>	<b>\$ 15,446,372</b>	<b>\$ 15,886,999</b>	<b>\$ 423,802</b>	
<b>G. Components of Ending Fund Balance</b>							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500	\$ -	\$ 10,500	\$ -	
Legally Restricted	9740-9760	\$ 5,721,404	\$ 5,081,636	\$ -	\$ 5,276,054	\$ -	
Assigned	9780	\$ 9,591,351	\$ 7,953,773	\$ -	\$ 8,221,334	\$ -	
Restricted Economic Uncertainty	9789	\$ 2,029,984	\$ 2,417,288	\$ -	\$ 2,379,112	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -	\$ -	\$ -	\$ -	



**Explanation of Differences**  
**Net Change in Current Year Budget June Board Report**  
**04/16/23-05/15/23**

	<u>Amount</u>	<u>Explanation of Differences</u>
<b>A <u>Local Control Funding Formula (8010-8099)</u></b>		
Special Education Local Plan Area (SELPA)	\$ 105,230	<i>Increasing budget based on P-2 taxes</i>
	<b><u>\$ 105,230</u></b>	
<b>B <u>Federal Revenues (8100-8299)</u></b>		
County Office	\$ (340,400)	<i>Removing Heating, Ventilation, and Air Conditioning budget to next year 23/24 budget</i>
Feather River Academy (FRA)	\$ (22,010)	<i>Decreasing earned revenue within Comprehensive Support and Improvement for Budget Development carryover</i>
	<b><u>\$ (362,410)</u></b>	
<b>C <u>Other State Revenues (8300-8599)</u></b>		
County Office	\$ 6,273	<i>Increase budget for maintaining the unemployment insurance management system</i>
Special Education	\$ (209,725)	<i>Moving Learning Recovery Emergency Block Grant budget from Special Education to Feather River Academy</i>
Feather River Academy (FRA)	\$ 209,725	<i>Moving Learning Recovery Emergency Block Grant budget from Special Education to Feather River Academy</i>
	<b><u>\$ 6,273</u></b>	
<b>D <u>Other Local Revenues (8600-8799)</u></b>		
Special Education	\$ 32,511	<i>Increase projected billback revenue for 1-on-1 services</i>
One Stop	\$ (12,266)	<i>Reduce projected tuition within CNA and LVN classes</i>
Curriculum, Instruction, and Accountability (CIA)	\$ (11,829)	<i>Reduce projected revenue within the ELOP consortium and establish revenue budget for support to AeroSTEM</i>
Tri County Induction Program (TCIP)	\$ 7,690	<i>Increasing budget to align with Career Technical Education Credential Program</i>
Special Education Local Plan Area (SELPA)	\$ (105,230)	<i>Decrease billback revenue due to increase of P-2 taxes</i>
Various Departments	\$ 300	<i>Miscellaneous Adjustments</i>
	<b><u>\$ (88,824)</u></b>	
<b>E <u>Certificated Salaries (1000-1999)</u></b>		
County Office	\$ 12,840	<i>Adjusting budget to align with updated salary schedule</i>
Special Education	\$ 1,585	<i>Adjusting budget for increased subs and extra-duty projections</i>
Infant Program	\$ 1,500	<i>Increasing budget for support of deaf and hard of hearing infant teacher</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 4,337	<i>Establish budget for improvement coordinator</i>
Student Support and Outreach (SSO)	\$ (31,734)	<i>Adjusting budget to align with updated salary schedule and correcting retro adjustment from previous month</i>
Various Departments	\$ 404	<i>Miscellaneous Adjustments</i>
	<b><u>\$ (11,068)</u></b>	
<b>F <u>Classified Salaries (2000-2999)</u></b>		
County Office	\$ 1,582	<i>Adjusting budget to align with updated salary schedule</i>
Special Education	\$ 12,925	<i>Adjusting budget for increased subs and extra-duty projections</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 13,308	<i>Increase estimates for timesheet aides within the ELO-P consortium</i>
Student Support and Outreach (SSO)	\$ 18,634	<i>Adjusting budget to align with revised distribution, offsetting adjustment will be made next month</i>
Shady Creek Outdoor School	\$ (4,998)	<i>Adjusting budget to align with custodial vacancy and naturalist Subs</i>
Special Education Local Plan Area (SELPA)	\$ (1,500)	<i>Reduce budget for unfilled position</i>
	<b><u>\$ 39,951</u></b>	

**Explanation of Differences**  
**Net Change in Current Year Budget June Board Report**  
**04/16/23-05/15/23**

	<u>Amount</u>	<u>Explanation of Differences</u>
<b>G <u>Employee Benefits (3000-3999)</u></b>		
County Office	\$ (2,130)	<i>Adjusting budget to align with estimated actuals</i>
Special Education	\$ (4,510)	<i>Adjusting budget for increased subs and extra-duty projections</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 9,665	<i>Adjusting for improvement coordinator and aides to align with salary adjustments</i>
Student Support and Outreach (SSO)	\$ 8,872	<i>Adjusting budget to align with revised distribution, offsetting adjustment will be made next month</i>
Shady Creek Outdoor School	\$ (9,081)	<i>Adjusting budget to align with custodial vacancy and naturalist subs</i>
Feather River Academy (FRA)	\$ (1,138)	<i>Adjusting to align Title I after salary schedules update</i>
Special Education Local Plan Area (SELPA)	\$ (1,722)	<i>Reduce budget for unfilled position</i>
Various Departments	\$ 660	<i>Miscellaneous Adjustments</i>
	<b><u>\$ 616</u></b>	
<b>H <u>Books and Supplies (4000-4999)</u></b>		
County Office	\$ (2,366)	<i>Reduce supplies budget to cover copier contract</i>
Special Education	\$ (2,793)	<i>Adjust end of year projections of necessary materials and supplies.</i>
One Stop	\$ (6,471)	<i>Adjusting budget to align with Workforce Innovation Opportunity Act award balance</i>
Curriculum, Instruction, and Accountability (CIA)	\$ (68,547)	<i>Reducing supplies for ELO-P consortium due to decreased revenue and reduce supplies budget to cover AVT materials</i>
Student Support and Outreach (SSO)	\$ 6,075	<i>Increasing budget for PREP expenses</i>
Shady Creek Outdoor School	\$ 2,500	<i>Adjusting budget to align with estimated actuals</i>
Feather River Academy (FRA)	\$ (3,451)	<i>Decreasing 21/22 budget for Budget Development carryover</i>
Pathways Charter Academy	\$ 1,998	<i>Moving budget from services and other operations to supplies</i>
Special Education Local Plan Area (SELPA)	\$ (3,253)	<i>Adjusting budget to align with estimated actuals</i>
Various Departments	\$ (568)	<i>Miscellaneous Adjustments</i>
	<b><u>\$ (76,876)</u></b>	
<b>I <u>Services, Other Operations (5000-5999)</u></b>		
County Office	\$ (63,170)	<i>Reducing technology budget to align with actuals</i>
Special Education	\$ (315,589)	<i>Moving Learning Recovery Emergency Block Grant budget from Special Education to Feather River Academy, and reallocating to 23/24 budget</i>
Infant Program	\$ (1,596)	<i>Decrease to support contracted DHH infant teacher</i>
One Stop	\$ (5,848)	<i>Adjusting budget to align with Workforce Innovation Opportunity Act award balances with Career Training Center tuition</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 21,969	<i>Increase for printing services of AVT materials</i>
Student Support and Outreach (SSO)	\$ (1,847)	<i>Adjusting budget to align with estimated year end needs</i>
Shady Creek Outdoor School	\$ 23,579	<i>Increasing utilities budget to realign with estimated actuals</i>
Tri County Induction Program (TCIP)	\$ (12,544)	<i>Decreasing budget for Travel and Conferences and Services</i>
Feather River Academy (FRA)	\$ 170,951	<i>Moving Learning Recovery Emergency Block Grant budget from Special Education to Feather River Academy</i>
Pathways Charter Academy	\$ (2,184)	<i>Moving budget from services and other operations to supplies</i>
Special Education Local Plan Area (SELPA)	\$ (1,717)	<i>Adjusting budget to align with estimated year end needs</i>
Various Departments	\$ 200	<i>Miscellaneous Adjustments</i>
	<b><u>\$ (187,796)</u></b>	

**Explanation of Differences**  
**Net Change in Current Year Budget June Board Report**  
**04/16/23-05/15/23**

	<u>Amount</u>	<u>Explanation of Differences</u>
<b>J</b> <u>Capital Outlay (6000-6999)</u>		
County Office	\$ (415,573)	<i>Removing Heating, Ventilation, and Air Conditioning budget to next year 23/24 budget</i>
Shady Creek	\$ (1,000)	<i>Transfer budget to cover materials and supplies</i>
	<u>\$ (416,573)</u>	
<b>K</b> <u>Other Outgo (7100 - 7299)</u>		
Special Education Local Plan Area (SELPA)	\$ 3,020	<i>Adjusting budget to align with estimated actuals</i>
	<u>\$ 3,020</u>	
<b>L</b> <u>Direct Support / Indirect (7300-7399)</u>		
County Office	\$ (3,174)	<i>Adjust indirect calculation from Fund 13 -Shady Creek Cafeteria</i>
	<u>\$ (3,174)</u>	
<b>O</b> <u>Transfers Out (7610-7629)</u>		
County Office	\$ (111,633)	<i>Adjusting budget to align with estimated actuals</i>
	<u>\$ (111,633)</u>	
<b>Net Change in Current Year Budget</b>	<b>\$ 423,802</b>	

BOARD AGENDA ITEM: Investment Statements

BOARD MEETING DATE: June 14, 2023

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Ron Sherrod

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

The Investment Statement as of March 31, 2023 from the County Treasurer will be presented.

Nicholas F. Valencia  
Treasurer-Tax Collector



Christina N. Hernandez  
Assistant Treasurer-Tax Collector

April 26, 2023

To: Sutter County Board of Supervisors

Re: Sutter County Investment Portfolio Report for March 31, 2023

Following is the Sutter County Investment Portfolio report as of March 31, 2023. The schedule includes all short-term, mid-term and long-term investments held at the conclusion of business on the final day of the month. The Sutter County Treasurer and Tax Collector is given authority over the pooled investment portfolio through Board delegation pursuant to Government Code §27000.1. Investment activities of the pooled treasury are governed by Government Code §53601 as incorporated in the Sutter County Investment Policy. Investment of the county's, school districts' and special district's surplus funds start with the objective of safety of the principle to minimize possibility losses. Following safety is the liquidity objective to provide coverage of day to day operations and to meet contingency as they arise. The final objective is earning a reasonable return or yield on the funds invested. The Sutter County Investment Policy may be found on the Treasurer's webpage at: [https://www.suttercounty.org/assets/pdf/ttc/Investment\\_Policy\\_2022.pdf](https://www.suttercounty.org/assets/pdf/ttc/Investment_Policy_2022.pdf)

As Treasurer and Tax Collector, I certify that this document reflects the government agencies' pooled investments and that all investments are in compliance with the County of Sutter Investment Policy.

The combined cash and investments in the county treasury total \$441,278,349.09 and will provide sufficient cash flow liquidity to meet estimated pooled treasury expenditures for the next six months.

Invested treasury funds total \$437,671,818.66 with \$84,455,084.60 under the management of the Local Agency Investment Fund, California Asset Management Program, and Money Market Mutual Funds with Five Star Bank. The Bank of New York, which provides third-party safekeeping services to Sutter County, provides market value data. The dollar-weighted average maturity of invested funds is 839 days.

Investments are selected based on criteria contained in the Sutter County Investment Policy, which emphasizes safety, liquidity, yield, and diversification. Therefore, the interest rates will fluctuate, and the types of investments will vary depending upon county needs and market availability on a particular day.

Respectfully submitted,

A handwritten signature in blue ink that reads "Nicholas Valencia".

Nicholas F. Valencia  
Treasurer-Tax Collector





**SUTTER COUNTY  
INVESTMENT PORTFOLIO  
March 31, 2023**



TREASURY						DATE	DATE	TOTAL DAYS	CURRENT	
NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	MATURES	INVESTED	YIELD	RATE
23016	FREDDIE MAC (FHLMC)	3134GYFR8	3,000,000.00	2,983,560.00	3,000,000.00	02/17/23	02/17/26	1,096	5.18000%	5.15000%
23025	FEDERAL HOME LOAN BANK (FHLB)	3130AUSP0	5,000,000.00	4,969,850.00	5,000,000.00	02/08/23	05/08/26	1,185	5.03000%	5.00000%
21050	FEDERAL HOME LOAN BANK (FHLB)	3130AMKB7	4,000,000.00	3,643,360.00	4,000,000.00	05/26/21	05/26/26	1,826	1.15000%	1.05000%
21052	FEDERAL HOME LOAN BANK (FHLB)	3130AMMQ2	3,000,000.00	2,712,270.00	3,000,000.00	06/08/21	06/08/26	1,826	1.01000%	0.91000%
21054	FEDERAL HOME LOAN BANK (FHLB)	3130AMPJ5	2,000,000.00	1,809,360.00	2,000,000.00	06/16/21	06/16/26	1,826	1.05000%	0.95000%
21129/21132	FEDERAL FARM CREDIT BANK (FFCB)	3133ENHV5	4,000,000.00	3,668,200.00	4,000,000.00	12/22/21	06/22/26	1,643	1.52000%	1.39000%
21066	FEDERAL HOME LOAN BANK (FHLB)	3130AMT28	2,000,000.00	1,810,580.00	2,000,000.00	06/30/21	06/30/26	1,826	1.10000%	1.00000%
21085	FEDERAL FARM CREDIT BANK (FFCB)	3133EM3T7	3,997,946.33	3,592,800.00	4,000,000.00	09/01/21	09/01/26	1,826	0.97000%	0.87000%
21090	FEDERAL HOME LOAN BANK (FHLB)	3130ANRR3	4,000,000.00	3,604,720.00	4,000,000.00	09/17/21	09/17/26	1,826	1.11000%	1.00000%
21127	FEDERAL HOME LOAN BANK (FHLB)	3130APVC6	3,648,648.63	3,312,740.00	3,650,000.00	12/16/21	12/01/26	1,811	1.51000%	1.37500%
21125	FEDERAL FARM CREDIT BANK (FFCB)	3133ENHC7	4,000,000.00	3,656,320.00	4,000,000.00	12/16/21	12/14/26	1,824	1.75000%	1.60000%
21130	FEDERAL FARM CREDIT BANK (FFCB)	3133ENJC5	4,000,000.00	3,614,520.00	4,000,000.00	12/22/21	12/22/26	1,826	1.43000%	1.29000%
21121	FEDERAL HOME LOAN BANK (FHLB)	3130AQ5P4	2,000,000.00	1,827,320.00	2,000,000.00	12/30/21	12/30/26	1,826	1.76000%	1.61000%
21128	FEDERAL HOME LOAN BANK (FHLB)	3130AGDD2	2,500,000.00	2,275,475.00	2,500,000.00	12/30/21	12/30/26	1,826	1.59000%	1.45000%
22002	FEDERAL FARM CREDIT BANK (FFCB)	3133ENKG4	3,983,340.27	3,619,880.00	4,000,000.00	01/12/22	01/11/27	1,825	1.62000%	1.47000%
22003	FEDERAL HOME LOAN BANK (FHLB)	3130AQKM4	4,000,000.00	3,652,760.00	4,000,000.00	01/28/22	01/28/27	1,826	1.92000%	1.75000%
23041	FREDDIE MAC (FHLMC)	3134GYHS4	2,000,000.00	1,993,720.00	2,000,000.00	02/23/23	02/23/27	1,461	5.14000%	5.12500%
22009	FEDERAL HOME LOAN BANK (FHLB)	3130AQWC3	3,500,000.00	3,245,410.00	3,500,000.00	02/28/22	02/24/27	1,822	2.21000%	2.05000%
22026	FEDERAL HOME LOAN BANK (FHLB)	3130ARJH5	3,989,604.38	3,832,360.00	4,000,000.00	04/22/22	04/22/27	1,826	3.29000%	3.15000%
22027	FEDERAL HOME LOAN BANK (FHLB)	3130ARRP8	4,000,000.00	3,871,360.00	4,000,000.00	04/28/22	04/28/27	1,826	3.23000%	3.12500%
22028	FEDERAL HOME LOAN BANK (FHLB)	3130ARPB1	4,000,000.00	3,865,480.00	4,000,000.00	04/28/22	04/28/27	1,826	3.62000%	3.50000%
22049	FEDERAL HOME LOAN BANK (FHLB)	3130ASFQ7	2,000,000.00	1,951,080.00	2,000,000.00	06/29/22	06/29/27	1,826	4.10000%	4.00000%
23039	FREDDIE MAC (FHLMC)	3134GYG48	3,000,000.00	2,981,250.00	3,000,000.00	02/24/23	08/24/27	1,642	5.18000%	5.15000%
23013	FEDERAL HOME LOAN BANK (FHLB)	3130AUNN0	3,000,000.00	2,979,030.00	3,000,000.00	01/30/23	01/27/28	1,823	5.29000%	5.25000%
23014	FREDDIE MAC (FHLMC)	3134GYF31	3,000,000.00	2,975,370.00	3,000,000.00	01/30/23	01/27/28	1,823	5.14000%	5.10000%
23015	FREDDIE MAC (FHLMC)	3134GYFQ0	3,000,000.00	2,969,700.00	3,000,000.00	02/07/23	02/07/28	1,826	4.80000%	4.75000%
23032	FEDERAL HOME LOAN BANK (FHLB)	3130AUJA0	5,000,000.00	4,973,950.00	5,000,000.00	02/09/23	02/09/28	1,826	5.03000%	5.00000%
23026	FREDDIE MAC (FHLMC)	3134GYGR7	3,000,000.00	2,986,530.00	3,000,000.00	02/09/23	02/09/28	1,826	4.92000%	4.90000%
23038	FEDERAL HOME LOAN BANK (FHLB)	3130AUTL8	2,000,000.00	1,992,440.00	2,000,000.00	02/22/23	02/22/28	1,826	5.07000%	5.05000%
23042	FEDERAL HOME LOAN BANK (FHLB)	3130AUTV6	2,000,000.00	1,990,060.00	2,000,000.00	02/24/23	02/24/28	1,826	5.53000%	5.50000%
23056	FEDERAL HOME LOAN BANK (FHLB)	3130AUXL3	5,000,000.00	4,998,200.00	5,000,000.00	03/09/23	02/24/28	1,813	6.00000%	6.00000%
23040	FREDDIE MAC (FHLMC)	3134GYGU0	4,000,000.00	3,973,120.00	4,000,000.00	02/24/23	02/24/28	1,826	5.34000%	5.30000%
23044	FEDERAL HOME LOAN BANK (FHLB)	3130AUTF1	2,000,000.00	1,990,340.00	2,000,000.00	02/28/23	02/28/28	1,826	5.28000%	5.25000%
TOTAL AGENCY NOTES			250,871,301.83	235,795,625.00	250,900,000.00					
<b>MEDIUM TERM NOTES</b>										
2020-074	WELLS FARGO & COMPANY (WFC)	95001D6U9	1,000,000.00	995,670.00	1,000,000.00	04/30/20	04/30/23	1,095	2.16000%	2.15000%
20209	JOHN DEERE CAPITAL CORP (DE)	24422EVH9	1,000,928.44	988,400.00	1,000,000.00	12/04/20	07/05/23	943	0.71000%	0.70000%
2020-079	TOYOTA MOTOR CREDIT CORP	89236TDK8	2,009,485.93	1,971,980.00	2,000,000.00	05/01/20	10/18/23	1,265	2.28000%	2.25000%
20223	CATERPILLAR FINL SERVICE (CAT)	14912L5X5	2,043,372.34	1,979,260.00	2,000,000.00	12/16/20	11/24/23	1,073	3.79000%	3.75000%
20211	BANK OF AMERICA CORP (BAC)	06048WK58	4,000,000.00	3,719,280.00	4,000,000.00	12/18/20	12/18/23	1,095	0.54000%	0.50000%
2019-123	SIMON PROP GP LP (SPG)	828807CR6	4,052,346.17	3,945,560.00	4,000,000.00	11/01/19	02/01/24	1,553	3.80000%	3.75000%
2020-080	CATERPILLAR FINL SERVICE (CAT)	14912L6C0	2,049,587.73	1,965,860.00	2,000,000.00	05/01/20	06/09/24	1,500	3.36000%	3.30000%
2019-144	AIR PROD & CHEM (APD)	009158AV8	2,031,589.00	1,966,920.00	2,000,000.00	12/10/19	07/31/24	1,695	3.41000%	3.35000%
2019-150	WALT DISNEY COMPANY (DIS)	254687FK7	1,994,338.94	1,924,400.00	2,000,000.00	12/10/19	08/30/24	1,725	1.82000%	1.75000%
2019-122	UNITED PARCEL SERVICE (UPS)	911312BT2	4,006,937.26	3,862,640.00	4,000,000.00	11/01/19	09/01/24	1,766	2.28000%	2.20000%
21124	TOYOTA MOTOR CREDIT CORP	89236TGL3	4,051,972.74	3,846,560.00	4,000,000.00	12/15/21	10/07/24	1,027	2.08000%	2.00000%
2019-143	ESTEE LAUDER CO. (EL)	29736RAN0	2,001,841.74	1,928,560.00	2,000,000.00	12/10/19	12/01/24	1,818	2.07000%	2.00000%
2020-093	ORACLE CORP (ORCL)	68389XBT1	2,057,572.94	1,914,040.00	2,000,000.00	06/01/20	04/01/25	1,765	2.61000%	2.50000%
2020-075	WELLS FARGO & COMPANY (WFC)	95001D6W5	2,000,000.00	1,868,700.00	2,000,000.00	04/30/20	04/30/25	1,826	2.68000%	2.50000%
20220	APPLE INC. (AAPL)	037833DT4	2,026,806.22	1,876,020.00	2,000,000.00	12/16/20	05/11/25	1,607	1.20000%	1.12500%

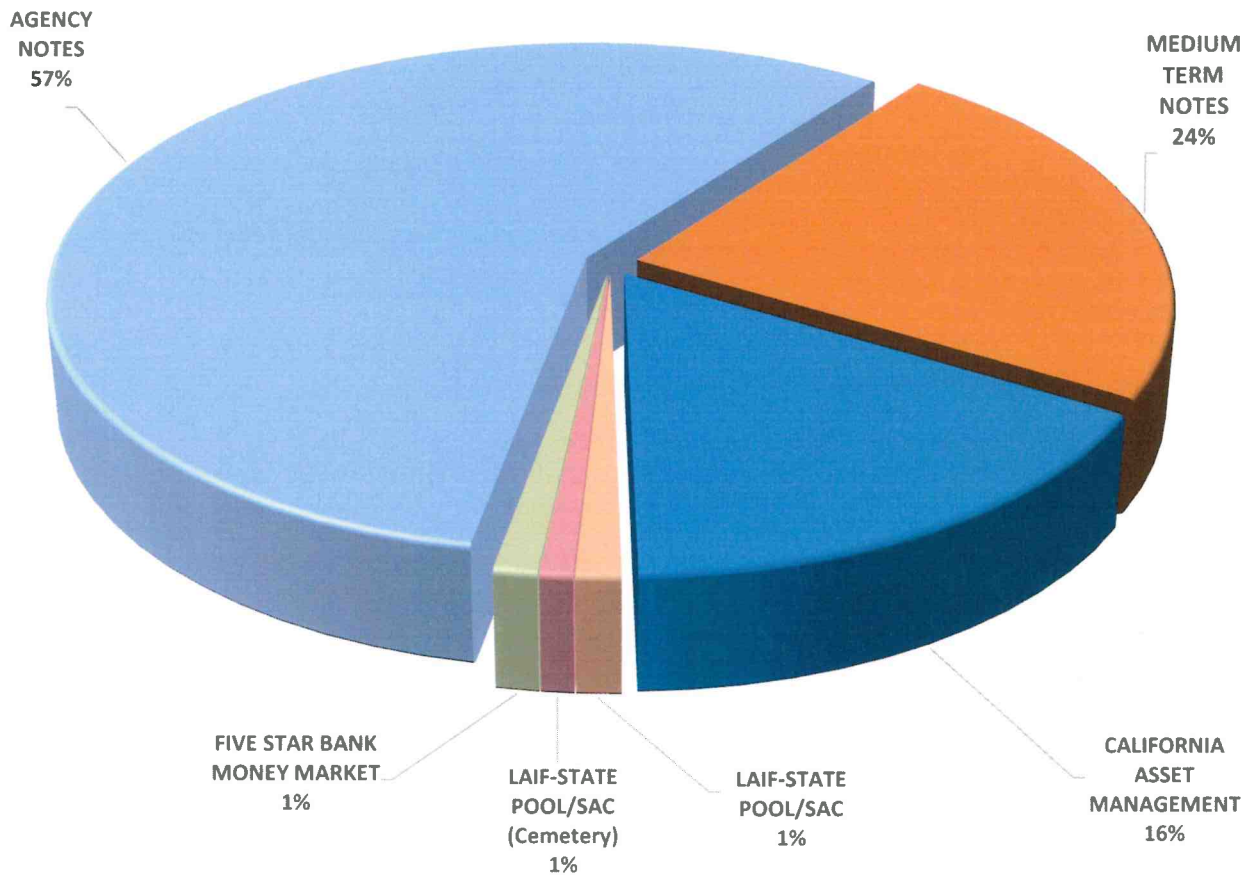
**SUTTER COUNTY  
INVESTMENT PORTFOLIO  
March 31, 2023**



TREASURY						DATE	DATE	TOTAL DAYS	CURRENT		
NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	MATURES	INVESTED	YIELD	RATE	
2020-096	HONEYWELL INTERNATIONAL (HON)	438516CB0	2,020,497.07	1,875,420.00	2,000,000.00	06/04/20	06/01/25	1,823	1.44000%	1.35000%	
20230	AMERICAN HONDA FINANCE (HNDA)	02665WDL2	4,044,668.36	3,704,360.00	4,000,000.00	12/28/20	07/08/25	1,653	1.30000%	1.20000%	
2020-153	JP MORGAN CHASE & CO (JPM)	48128GV98	2,000,000.00	1,782,320.00	2,000,000.00	08/28/20	08/28/25	1,826	0.84000%	0.75000%	
2020-166/176	AMERICAN HONDA FINANCE (HNDA)	02665WDN8	7,014,867.14	6,420,680.00	7,000,000.00	09/24/20	09/10/25	1,812	1.09000%	1.00000%	
20229	CATERPILLAR FINL SERVICE (CAT)	14913R2H9	4,020,633.85	3,646,480.00	4,000,000.00	12/28/20	11/13/25	1,781	0.88000%	0.80000%	
20215	BANK OF AMERICA CORP (BAC)	06048WK41	3,997,857.54	3,510,920.00	4,000,000.00	12/10/20	11/25/25	1,811	0.97000%	0.85000%	
20225	JP MORGAN CHASE & CO (JPM)	48128GY53	2,000,000.00	1,765,780.00	2,000,000.00	12/22/20	12/22/25	1,826	0.93000%	0.82500%	
21008	JOHN DEERE CAPITAL CORP (DE)	24422EVK2	3,999,864.54	3,626,320.00	4,000,000.00	02/01/21	01/15/26	1,809	0.77000%	0.70000%	
22012	PUBLIC STORAGE (PSA)	74460WAA5	3,858,677.98	3,592,480.00	4,000,000.00	02/14/22	02/15/26	1,462	0.97000%	0.87500%	
22037	BANK OF AMERICA CORP (BAC)	06048WV56	2,000,000.00	1,871,700.00	2,000,000.00	05/05/22	05/05/26	1,461	4.27000%	4.00000%	
21063	BANK OF AMERICA CORP (BAC)	06048WM49	2,000,000.00	1,774,880.00	2,000,000.00	06/15/21	06/15/26	1,826	1.13000%	1.00000%	
21081	BANK OF AMERICA CORP (BAC)	06048WN22	2,000,000.00	1,748,440.00	2,000,000.00	08/26/21	08/26/26	1,826	1.43000%	1.25000%	
21106	JP MORGAN CHASE & CO (JPM)	48128G5U0	2,000,000.00	1,756,000.00	2,000,000.00	10/29/21	10/29/26	1,826	1.69000%	1.48000%	
22011	HONEYWELL INTERNATIONAL (HON)	438516BL9	2,023,751.88	1,893,160.00	2,000,000.00	02/14/22	11/01/26	1,721	2.64000%	2.50000%	
21120	PUBLIC STORAGE (PSA)	74460DAG4	3,488,937.03	3,132,848.10	3,495,000.00	12/03/21	11/09/26	1,802	1.67000%	1.50000%	
21115	JP MORGAN CHASE & CO (JPM)	48130UZH1	4,000,000.00	3,513,400.00	4,000,000.00	11/30/21	11/30/26	1,826	1.71000%	1.50000%	
22025	MASTERCARD INC	57636QAR5	4,024,145.94	3,869,200.00	4,000,000.00	04/12/22	03/26/27	1,809	3.41000%	3.30000%	
22055	TSMC ARIZONA CORP	872898AF8	2,198,553.25	2,159,168.00	2,200,000.00	06/28/22	04/22/27	1,759	3.95000%	3.87500%	
22056	BEVERLY HILLS CA PUBLIC FING	088006KB6	1,641,474.24	1,592,082.00	1,800,000.00	06/28/22	06/01/27	1,799	1.50000%	1.32700%	
23028	3M COMPANY (MMM)	88579YAY7	2,807,090.32	2,807,310.00	3,000,000.00	02/08/23	10/15/27	1,710	3.07000%	2.87500%	
23029	UNITEDHEALTH GROUP (UNH)	91324PDE9	1,887,692.49	1,887,060.00	2,000,000.00	02/08/23	10/15/27	1,710	3.13000%	2.95000%	
23027	PROCTER & GAMBLE (PG)	742718FZ7	2,989,941.15	3,008,850.00	3,000,000.00	02/08/23	01/26/28	1,813	3.94000%	3.95000%	
TOTAL MEDIUM TERM NOTES			<u>102,345,432.23</u>	<u>95,692,708.10</u>	<u>102,495,000.00</u>						
TOTAL POOL INVESTMENTS			<u>437,671,818.66</u>	<u>415,943,417.70</u>	<u>437,850,084.60</u>				<u>1,645</u>	<u>2.00356%</u>	<u>1.92951%</u>
							AVERAGE				

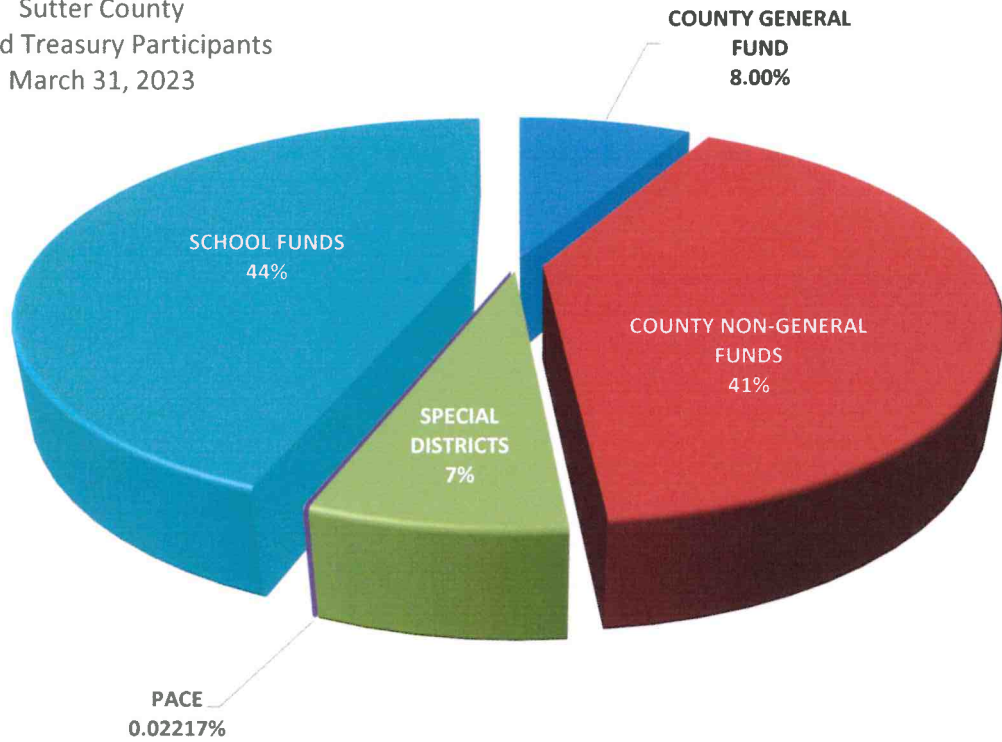


**Sutter County  
Pooled Investment Portfolio  
March 31, 2023**



	BOOK VALUE	PERCENTAGE OF MANAGED PORTFOLIO	INVESTED % OF POOLED PORTFOLIO	AVERAGE DAYS TO MATURITY	AVERAGE YIELD
CAMP	\$70,582,992.32	16.13%	16.27%	1	4.80%
LOCAL AGENCY INVESTMENT FUND (COUNTY)	5,120,546.41	1.17%	1.18%	1	2.74%
LOCAL AGENCY INVESTMENT FUND (CEMETERY)	3,742,136.87	0.86%		1	2.74%
MONEY MARKET MUTUAL FUND	5,009,409.00	1.14%	1.15%	1	3.03%
MEDIUM TERM NOTES	102,345,432.23	23.38%	23.59%	900	2.10%
AGENCY NOTES	250,871,301.83	57.32%	57.81%	1,071	1.89%
<b>TOTAL MANAGED INVESTMENTS</b>	<b>\$437,671,818.66</b>	<b>100.00%</b>	<b>100.00%</b>	<b>981</b>	<b>2.00%</b>
LESS: LAIF FUNDS NOT POOLED	3,742,136.87	0.86%			
<b>TOTAL POOLED INVESTMENTS</b>	<b>\$433,929,681.79</b>	<b>99.14%</b>	<b>100.00%</b>	<b>981</b>	<b>2.00%</b>

Sutter County  
Pooled Treasury Participants  
March 31, 2023



The Pooled Treasury is comprised of 353 separate funds representing the County's General Fund, County Non-General funds, special districts, school districts, and funds collected and held for the various PACE programs that are authorized by the City of Yuba City.

At the close of business March 31, 2023, pool participants' cash and investment balances consisted of the following:

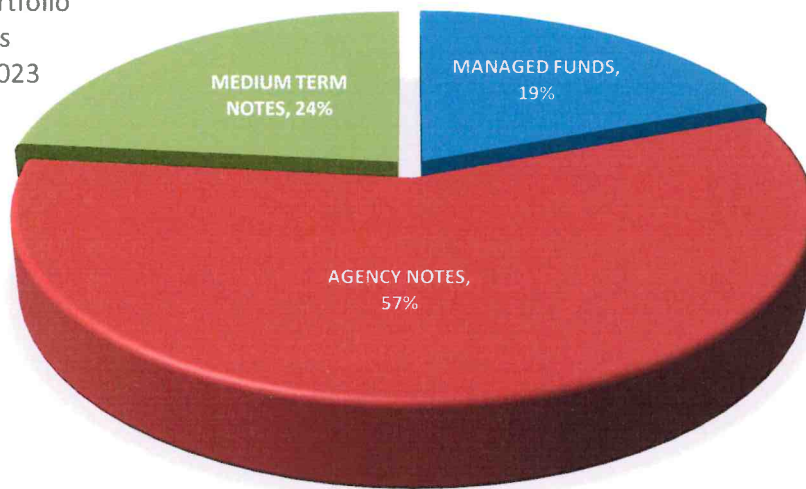
COUNTY GENERAL FUND	<b>8.00%</b>
COUNTY NON-GENERAL FUNDS	<b>40.57%</b>
SPECIAL DISTRICTS	<b>7.03%</b>
PACE	<b>0.02%</b>
SCHOOL FUNDS	<b><u>44.37%</u></b>

The pooled portfolio is comprised of three major classes of assets. At March 31, 2023 agency notes made up 57%, medium term notes represented 24% and funds under management within the Local Area Investment Fund (LAIF), the California Asset Management Program (CAMP), and Five Star Bank completing the portfolio at 19%.

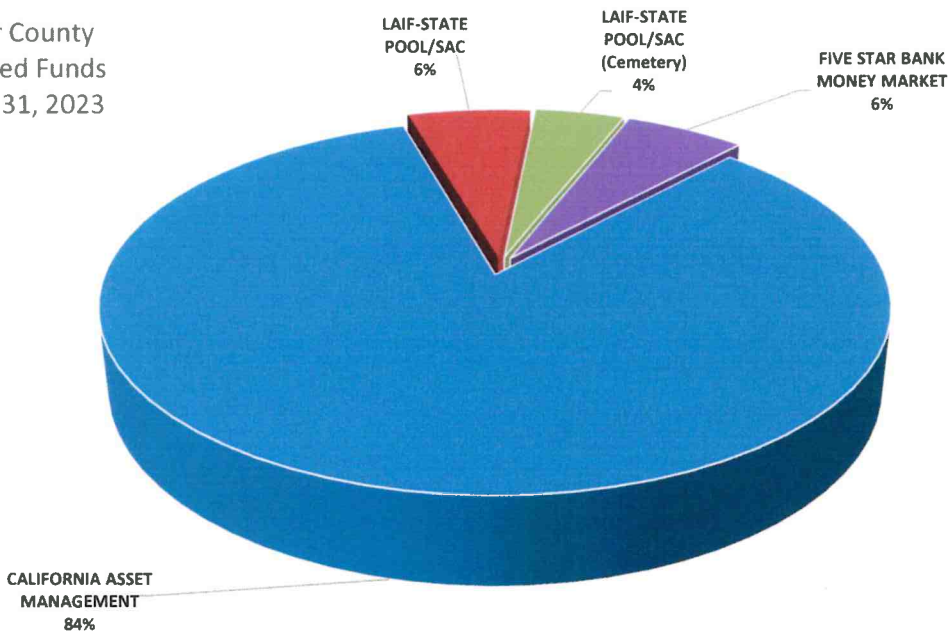
All assets are in compliance with the Sutter County Investment Policy and adhere to the requirements of California Government Code §53601-§53645 and §16429.1-§16429.3, which relate to the investing in the Local Area Investment Fund (LAIF)

Within the three major classes of assets the portfolio is further diversified, again, operating within the constraints of California Government Code and the Sutter County Investment Policy. The following charts provide a quick glance of the make-up of each category.

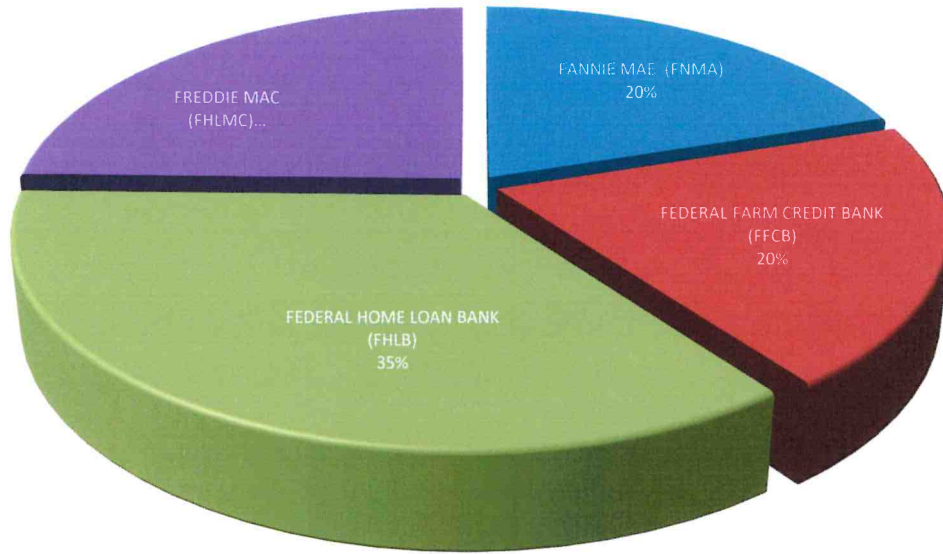
Sutter County  
Investment Portfolio  
Categories  
March 31, 2023



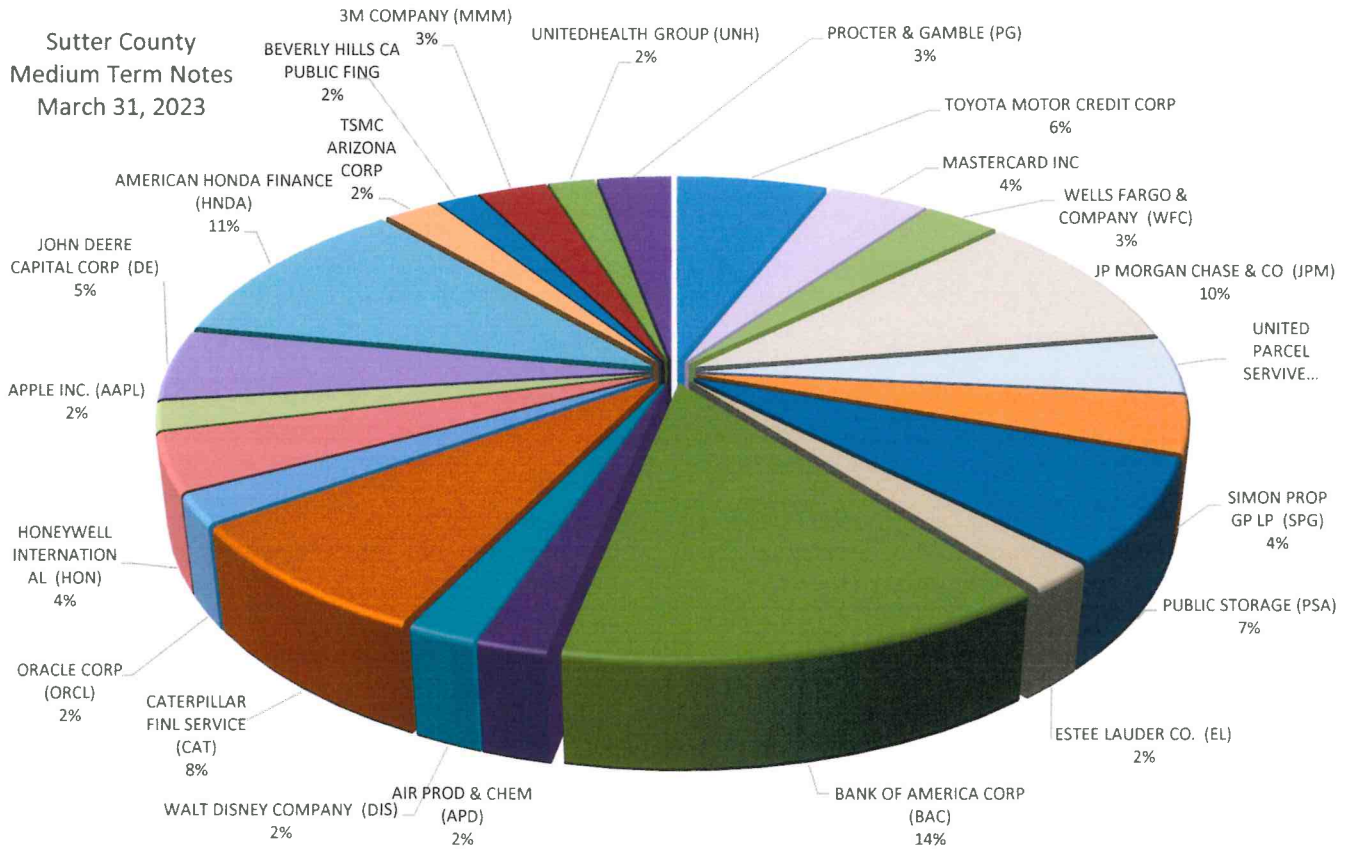
Sutter County  
Managed Funds  
March 31, 2023



Sutter County  
Agency Notes  
March 31, 2023

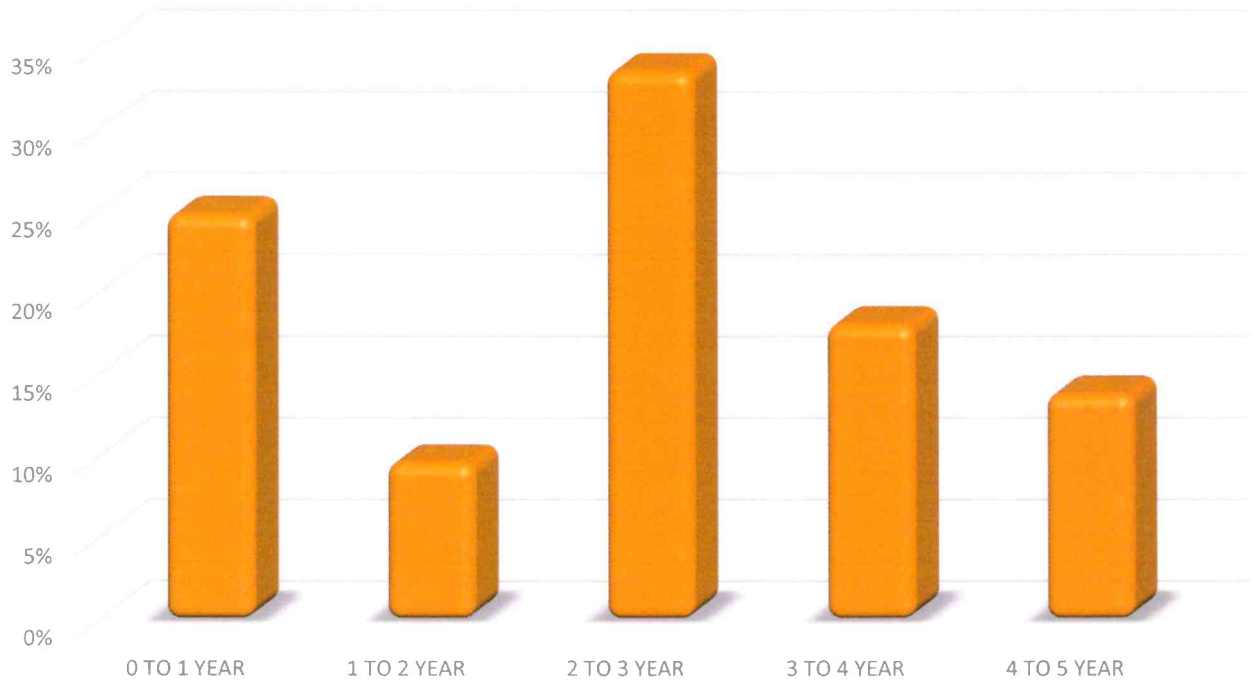


Sutter County  
Medium Term Notes  
March 31, 2023



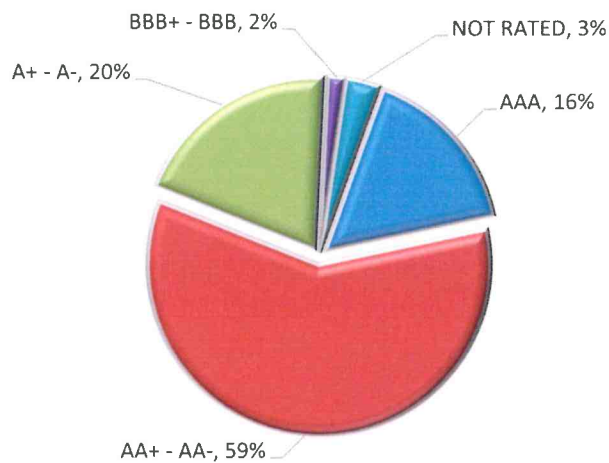
All investments conform to California Government Code §56301 with maturities of no more than five years.

### Sutter County Pooled Portfolio Aging March 31, 2023



Investments in the pool must have a category rating of A or better at the time of purchase, as prescribed in the Sutter County Investment Policy, with the exception of LAIF, which is authorized in GC §16429.1-§16429.3.

### Sutter County Pooled Portfolio Asset Ratings March 31, 2023



BOARD AGENDA ITEM: Facilities Update

BOARD MEETING DATE: June 14, 2023

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Ron Sherrod

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

A monthly update on facilities will be presented to the Board.

BOARD AGENDA ITEM: Lot Line Adjustment

BOARD MEETING DATE: June 14, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

X Action

James Peters

       Reports/Presentation

SUBMITTED BY:

       Information

James Peters

       Public Hearing

PRESENTING TO BOARD:

       Other (specify)

James Peters

BACKGROUND AND SUMMARY INFORMATION:

The current proposed placement of the CTC Building crosses over the lot line between the two parcels, initiating a lot line adjustment. We are requesting approval from the Board to proceed with the lot line adjustment, as detailed in the attached file.



**EXHIBIT "A"**  
**Parcel 1**  
**SUTTER COUNTY BOARD OF EDUCATION**

All that real property being a portion of lot 6, of "River Valley Commercial Center", filed in Book 19 of Surveys at Page 100, Sutter County Records, also being a portion of the Northeast One-Quarter, of Section 20, Township 15 North, Range 3 East, M.D.M., situate in the City of Yuba City, County of Sutter, State of California, described as follows:

Beginning at the Northeast corner of said Lot 6; thence South 00°02'15" West along the East line of said Lot 6, a distance of 198.52 feet to the Southeast corner of said lot 6; thence along the South line of said Lot 6, South 89°36'54" West a distance of 252.21 feet to the Northeast corner of Lot 4 of said River Valley Commercial Center; thence continuing along the South line of said Lot 6, North 89°57'45" West, a distance of 68.29 feet; thence leaving said South line of Lot 6, North 00°00'00" East, a distance of 160.39 feet; thence South 89°40'59" West, a distance of 251.50 feet to an angle point in the West line of said Lot 6; thence North 00°02'15" East along the West line of said Lot 6, a distance of 38.00 feet to the Northwest corner of said Lot 6; thence North 89°40'59" East along the North line of said Lot 6, a distance of 572.10 feet to said point of beginning containing approximately 73,238 sq.ft.

Together with an easement for access purposes 200 feet by 76 feet, as shown on the map entitled, "River Valley Commercial Center", filed in the Office of the County Recorder of Sutter County, California, on August 7, 2006, in Book 19 of Surveys, Page 100.

Excepting therefrom that portion lying within the bounds of Lot 6 of said subdivision.

The above description has been prepared for Yuba City Lot Line Adjustment # \_\_\_\_\_. It is based on record information and not on a field survey.

\_\_\_\_\_  
Jeff W. Spence, LS7414

\_\_\_\_\_  
date



**EXHIBIT "A"**  
**Parcel 2**  
**SUTTER COUNTY BOARD OF EDUCATION**

All that real property being a portion of lot 6, of "River Valley Commercial Center", filed in Book 19 of Surveys at Page 100, Sutter County Records, also being a portion of the Northeast One-Quarter, of Section 20, Township 15 North, Range 3 East, M.D.M., situate in the City of Yuba City, County of Sutter, State of California, described as follows:

Commencing at the Northeast corner of said Lot 6; thence South  $00^{\circ}02'15''$  West along the East line of said Lot 6, a distance of 198.52 feet to the Southeast corner of said Lot 6; thence along the South line of said Lot 6, South  $89^{\circ}36'54''$  West 252.21 feet to the Northeast corner of Lot 4, of said River Valley Commercial Center, thence continuing along the South line of said Lot 6, North  $89^{\circ}57'45''$  West, a distance of 68.29 feet to the TRUE POINT OF BEGINNING of the herein described parcel of land; thence North  $00^{\circ}00'00''$  West, a distance of 160.39 feet; thence South  $89^{\circ}40'59''$  West, a distance of 251.50 feet; thence South  $89^{\circ}41'57''$  West, a distance of 14.12 feet to the beginning of a tangent curve concave to the Southeast having a radius of 20.00 feet, thence along said curve through a central angle of  $89^{\circ}38'44''$  for a distance of 31.29 feet to the end of said curve, also being a point on the Easterly right-of-way line of Harter Parkway, thence South  $00^{\circ}02'15''$  West, along the West line of said Lot 6 and the Easterly right-of-way line of Harter Parkway, a distance of 138.75 feet to the Southwest corner of said Lot 6; thence South  $89^{\circ}57'45''$  East, a distance of 285.59 feet to said point of beginning containing approximately 45,462 Sq. Ft.

Together with an easement for access purposes 200 feet by 76 feet, as shown on the map entitled, "River Valley Commercial Center", filed in the Office of the County Recorder of Sutter County, California, on August 7, 2006, in Book 19 of Surveys, Page 100.

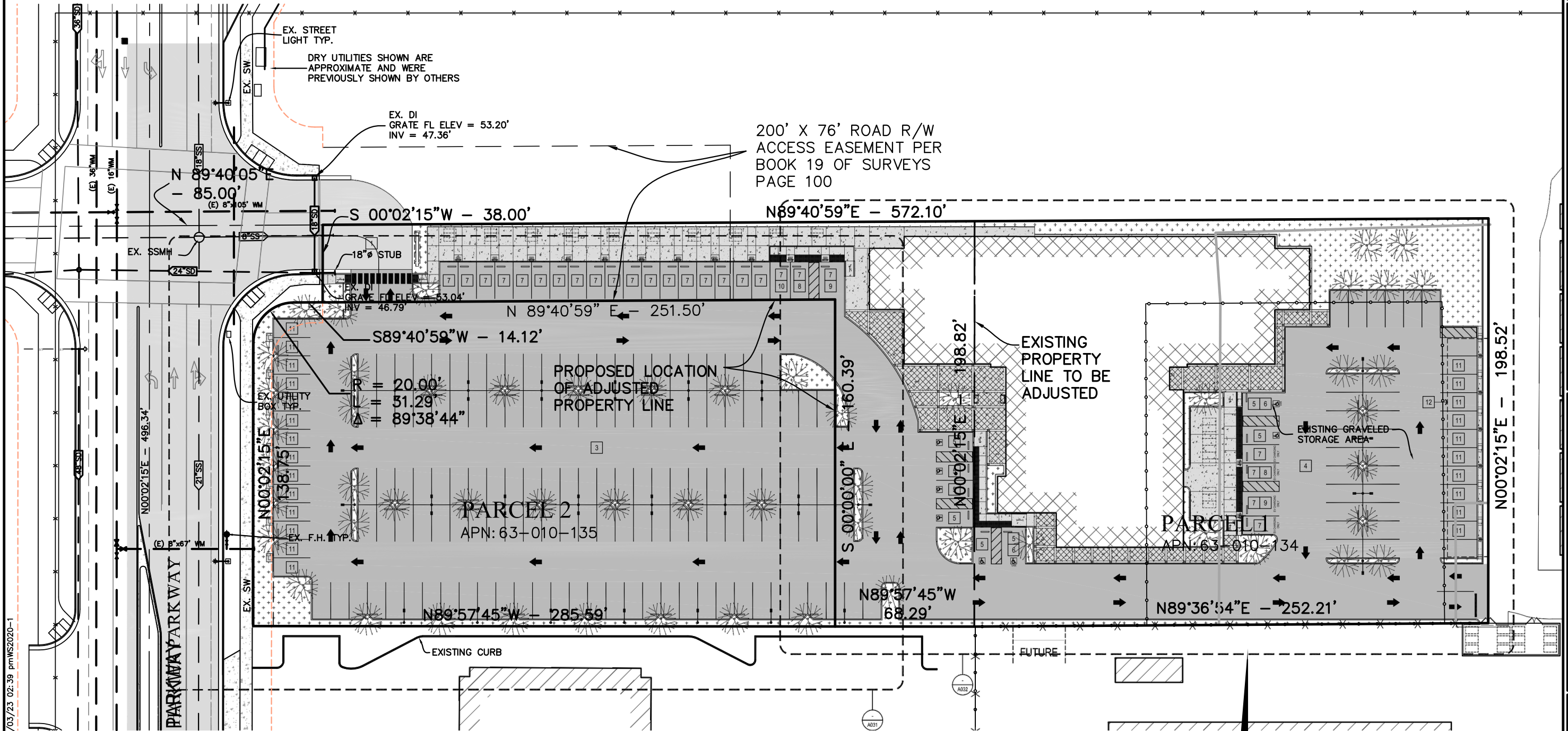
Excepting therefrom that portion lying within the bounds of Lot 6 of said subdivision.

The above description has been prepared for Yuba City Lot Line Adjustment #\_\_\_\_\_. It is based on record information and not on a field survey.

\_\_\_\_\_  
Jeff W. Spence, LS7414

\_\_\_\_\_  
date

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200' X 76' ROAD R/W  
ACCESS EASEMENT PER  
BOOK 19 OF SURVEYS  
PAGE 100

PROPOSED LOCATION  
OF ADJUSTED  
PROPERTY LINE

EXISTING  
PROPERTY  
LINE TO BE  
ADJUSTED

EXISTING GRAVELED  
STORAGE AREA

PARCEL 2  
APN: 63-010-135

PARCEL 1  
APN: 63-010-134

**LOT LINE ADJUSTMENT:**

BEING LOT 6 OF RIVER VALLEY COMMERCIAL CENTER FILED IN BOOK 19 OF SURVEYS, AT PAGE 100, SUTTER COUNTY OFFICIAL RECORDS. ALSO BEING A PORTION OF THE NORTHEAST QUARTER OF SECTION 20, TOWNSHIP 15 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN



EXHIBIT "B"

REVISIONS	
A	

LOT LINE ADJUSTMENT EXHIBIT FOR:  
**SUTTER COUNTY BOARD OF EDUCATION**  
SPIRIT DRIVE AND HARTER PARKWAY  
APN: 063-010-134 / 063-010-135

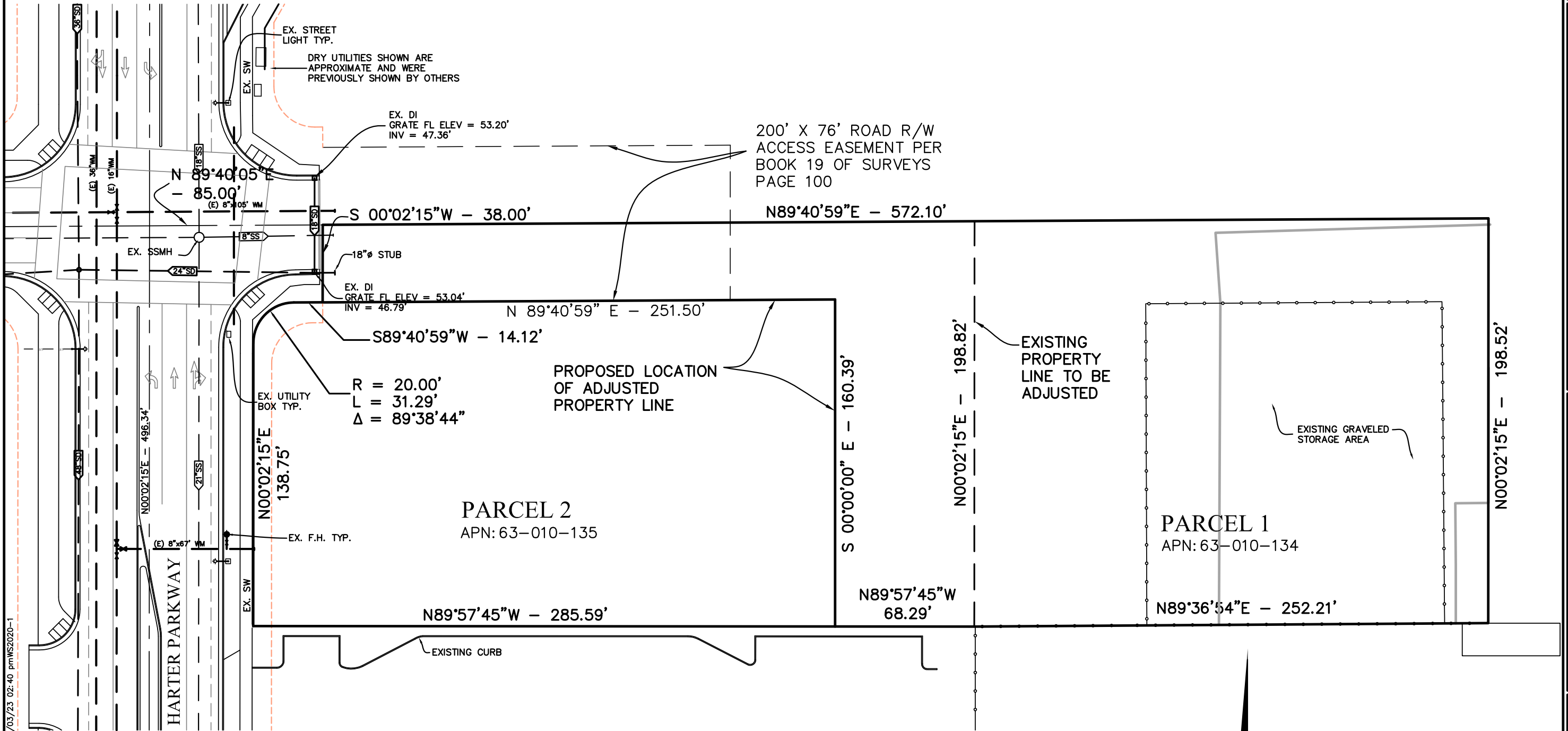
**LAUGHLIN and SPENCE**  
CIVIL ENGINEERS & SURVEYORS  
1008 Live Oak Boulevard  
Yuba City, California 95991  
(530) 671 1008  
Fax: (530) 671 0822



Date: 5-3-2023  
Scale: 1"=50'  
Drawn: JWS  
Job: 237000  
Sheet:

**1**

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**LOT LINE ADJUSTMENT:**

BEING LOT 6 OF RIVER VALLEY COMMERCIAL CENTER FILED IN BOOK 19 OF SURVEYS, AT PAGE 100, SUTTER COUNTY OFFICIAL RECORDS. ALSO BEING A PORTION OF THE NORTHEAST QUARTER OF SECTION 20, TOWNSHIP 15 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN



EXHIBIT "B"

REVISIONS

A		

LOT LINE ADJUSTMENT EXHIBIT FOR:  
**SUTTER COUNTY BOARD OF EDUCATION**  
 SPIRIT DRIVE AND HARTER PARKWAY  
 APN: 063-010-134 / 063-010-135

**LAUGHLIN and SPENCE**  
 CIVIL ENGINEERS & SURVEYORS  
 1008 Live Oak Boulevard  
 Yuba City, California 95991  
 (530) 671 1008  
 Fax: (530) 671 0822



Date: 5-3-2023  
 Scale: 1"=50'  
 Drawn: JWS  
 Job: 237000  
 Sheet:

1



**APPLICATION FOR  
LOT LINE ADJUSTMENT**

<b>For Internal (City) Use Only:</b>	
Application #LA	_____
Date Filed	_____
Receipt#	_____

Project East of Harter Parkway, South of Spirit Drive  
Location: \_\_\_\_\_

Zone: C-O \_\_\_\_\_

I (we) hereby apply for the lot line adjustment shown on the map attached hereto and certify that I (we) are the owner(s) of said property. I (We) acknowledge that the lot line adjustment proposed will not be final until the adjustment is approved pursuant to the provisions of the City Municipal Code, documents accumulating or reducing the property as requested are recorded, and a request is filed with the Sutter County Assessor's Office to combine the appropriate Assessor's Parcel Numbers.

Print Name: Sutter County Board of Education Assessor's Parcel No. 063-010-134

Mailing Address: 970 Klamath Lane City, State, Zip Code: Yuba City, CA 95993

Signature: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

Print Name: Sutter County Board of Education Assessor's Parcel No. 063-010-135

Mailing Address: 970 Klamath Lane City, State, Zip Code: Yuba City, Ca 95993

Signature: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

Print Name: \_\_\_\_\_ Assessor's Parcel No. \_\_\_\_\_

Mailing Address: \_\_\_\_\_ City, State, Zip Code: \_\_\_\_\_

Signature: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

Print Name: \_\_\_\_\_ Assessor's Parcel No. \_\_\_\_\_

Mailing Address: \_\_\_\_\_ City, State, Zip Code: \_\_\_\_\_

Signature: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

ITEMS TO BE SUBMITTED:

1. Completed *Application for Lot Line Adjustment* (attached). All property owners involved must sign the application.
2. Two copies of a map of the proposed adjustment, drawn to scale, showing locations of existing and proposed lot lines and any structures, wells, septic tanks, leach lines, etc. on the properties involved.
3. Two copies of descriptions of the resultant parcels. The descriptions must be drawn, stamped, and signed by a California State licensed surveyor or engineer. The descriptions must describe each resultant parcel by metes and bounds and contain a statement acknowledging combination or reduction of any affected lots or portions of lots previously created by parcel map or subdivision.
4. Appropriate fee
5. After the lot line adjustment has been recorded, a copy of the recorded deeds/parcel map must be submitted to Planning to finalize the process.

**NOTES:**

Any approval of a lot line adjustment will be subject to the following conditions, plus any other appropriate condition which should be applied.

- No new parcels or building sites shall be created as a result of this lot line adjustment.
- Any Deed(s) of Trust shall be adjusted commensurate with the new property descriptions.
- The adjustment is not final until the descriptions accumulating and reducing the parcels affected are recorded with an acknowledgement that prior parcel lines are eliminated by this action, and a copy of the recorded documents is submitted to Development Services.