

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Regular Meeting

Wednesday, June 12, 2024 - 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

- *2024-2025 Local Control Accountability Plan (LCAP)*
- *2024-2025 Local Control Accountability Plan (LCAP) Pathways Charter Academy*
- *2024-2025 Sutter County Superintendent of Schools' Budget*
- *2024-2025 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. – 4:30 p.m., Monday through Friday – excluding legal holidays) and the Sutter County Superintendent of Schools' website at 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 8, 2024

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 2024-2025 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 2024-2025 LCAP.

7.0 *Public Hearing* on the Pathways Charter Academy 2024-2025 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 2024-2025 LCAP.

8.0 *Public Hearing* on Sutter County Superintendent of Schools' Education Protection Account (EPA) – Nic Hogeveen

Members of the public may address the Board relative to the 2024-2025 Education Protection Account (EPA) expenditure report.

9.0 *Public Hearing* on Proposed 2024-2025 Sutter County Superintendent of Schools' Budget – Nic Hoogeveen

Members of the public may address the Board relative to the proposed 2024-2025 Sutter County Superintendent of Schools' Budget.

10.0 Quarterly Report of Surplus Property

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

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

Education Code section 5000 et seq. requires all Governing Board elections to be consolidated and all Governing Boards adopt a

resolution specifying the date of the election and the purpose of the election.

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

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

- 13.0 2024-2027 Sutter County Plan for Providing Educational Services to Expelled Students- Brian Gault **[Action Item]**

Members of the public may address the Board relative to the proposed 2024-2027 Expelled Students.

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

- 15.0 Business Services Report

15.1 Monthly Financial Report – May 2023 –Nic Hoogeveen

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

- 17.0 Items from the Superintendent

- 18.0 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.

Unapproved Minutes

SUTTER COUNTY BOARD OF EDUCATION

Regular Meeting

Wednesday, May 8, 2024 - 5:30 p.m.

NOTICE TO THE PUBLIC

Public Hearings

- CCAP Partnership Agreement with Yuba Community College District

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.

1.0 Call to Order

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

2.0 Pledge of Allegiance

Assistant Superintendent B. Gault led the 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

None

5.0 Consent Agenda

5.1 Approval of Minutes of April 10, 2024

5.2 Donations

Conrads Closet

Syaor Charitable Foundation

A motion was made to approve the Consent Agenda.

Motion: Gill Seconded: Singh

Action: Motion Carried

Ayes: 3 (Lachance, Singh, Gill and McJunkin)
Noes: 0
Absent: 0 Abstain: 0

6.0 **Public Hearing Opened at 5:32 pm**

CCAP Partnership Agreement with Yuba Community College District – Joe Hendrix, Deputy Superintendent updated on the partnership with Yuba Community College. Joe highlighted the involvement of various cabinet leaders and directors in the process, indicating a concerted effort. The mention of the CCAP first agreement not working for SCSOS but the optimism surrounding the new agreement suggests adaptability and a commitment to finding solutions that benefit all parties involved. The emphasis on a multi-year pathway for students aged 13-19 is promising, as it indicates a long-term strategy for student success. The mention of equity rules within MOUs with districts shows a commitment to fairness and inclusivity. There will be further updates next month after it goes to the workforce development board, indicating a structured approach to communication and decision-making. There is a lot of forward momentum in this partnership.

Public Hearing Closed at 5:45pm

7.0 2024-2025 Lozano Smith Agreement Renewal

A motion was made to approve Lozano Smith Agreement.

Motion: Singh Seconded: Lachance
Action: Motion Carried
Ayes: 3 (Lachance, Singh, Gill and McJunkin)
Noes: 0
Absent: 0 Abstain: 0

8.0 Technology Department Update by Chris Osborne, Director spoke on how their department is always happy to help! They are a team of seven, and they collaborate with 7 districts and 1 charter school. Some of the highlights for 23/24 are: Converted the paper PAF process to da digital workflow with Laserfiche, supported districts through E-rate funding for network upgrades, and on boarded SCSOS and xix of the districts to Catapult K-12 Emergency Notification Service. Chris also touched on Generative AI.

9.0 Quarterly Report on Williams/Valenzuela Uniform Complaints (January 1, 2024 – March 31, 2024)

There were no complaints filed during the period of January – March 2024.

10.0 Business Services Report

Monthly Financial Report – April 2024

Nic Hoogeveen, Director update the board on the monthly financial report.

11.0 Quarterly Facilities Update

James Peters, Director updated the board on his department with the following highlights:

- Design was completed for the CTC new building DSA will take approximately 20 weeks to approve.
- Shady Creek lighting retro fit will be complete by August, LED lights will have a cost avoidance of \$12,000.00
- They help the small districts with bid processes.
- Fleet vehicles are in full rotation

12.0 Items from the Superintendent/Board

- Graduations are upon us let Karisa know which ones you want to attend
- Eric Pomeroy Golf Tournament happening May 11th there are 31 teams so far.
- June spoke about the Apple Awards Ceremony
- Harjit spoke on CCBE regarding the Monterey Conference

13.0 A motion was made to adjourn the meeting at 6:27 p.m

Motion: Gill Seconded: Lachance
Action: Motion Carried
Ayes: 3 (Lachance, Pamma, and McJunkin)
Noes: 0
Absent: 0
Abstain: 0

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BOARD AGENDA ITEM: Public Hearing 2024-2025 SCSOS LCAP

BOARD MEETING DATE: June 12, 2024

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 and Kristi Johnson

BACKGROUND AND SUMMARY INFORMATION:

Public Hearing on the Sutter County Superintendent of Schools 2024-2025 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

Local Educational Agency (LEA) Name: Sutter County Superintendent of Schools

CDS Code: 51-10512-0000000

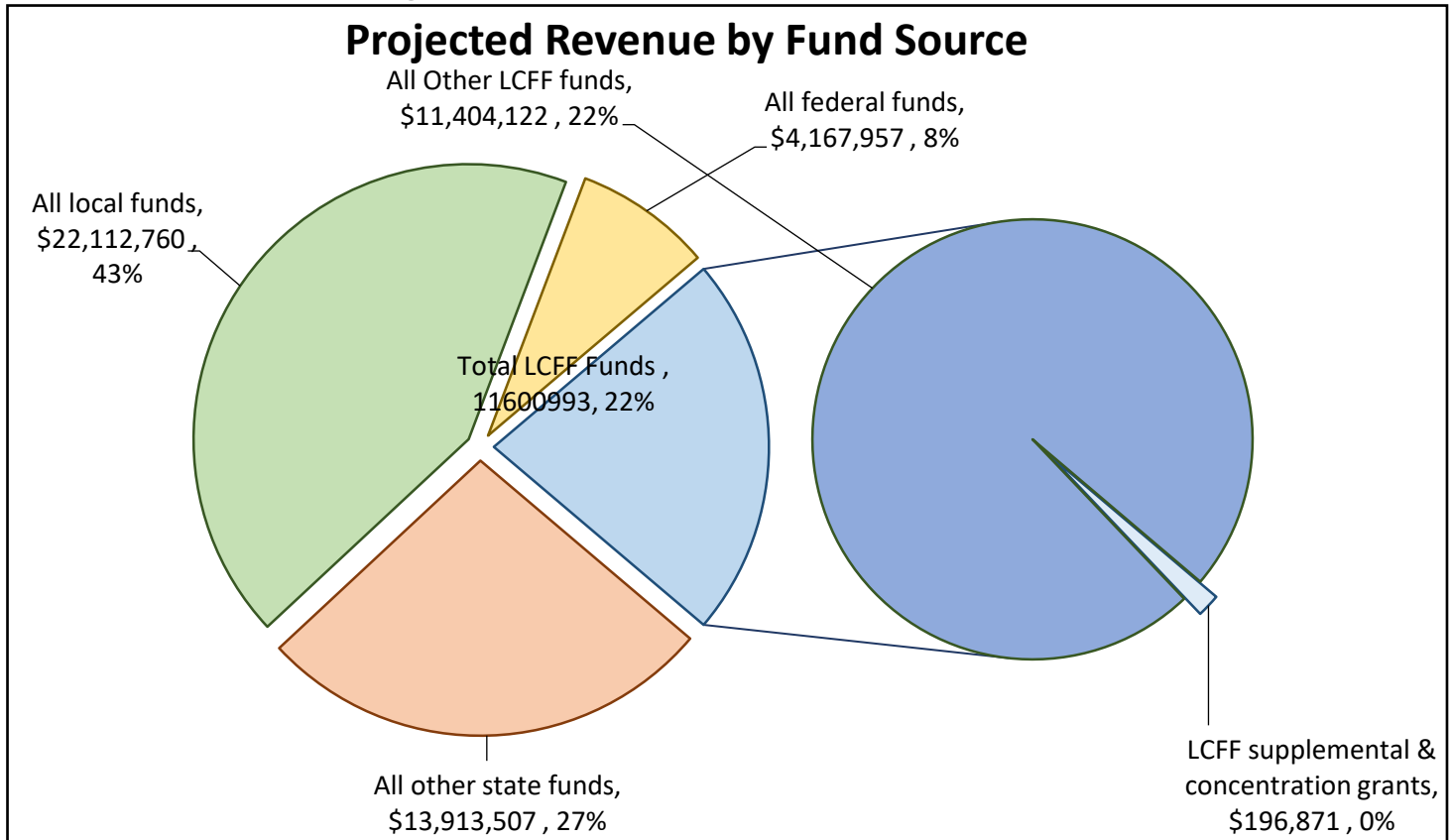
School Year: 2024-25

LEA contact information: Kristi Johnson

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

Budget Overview for the 2024-25 School Year

Projected Revenue by Fund Source

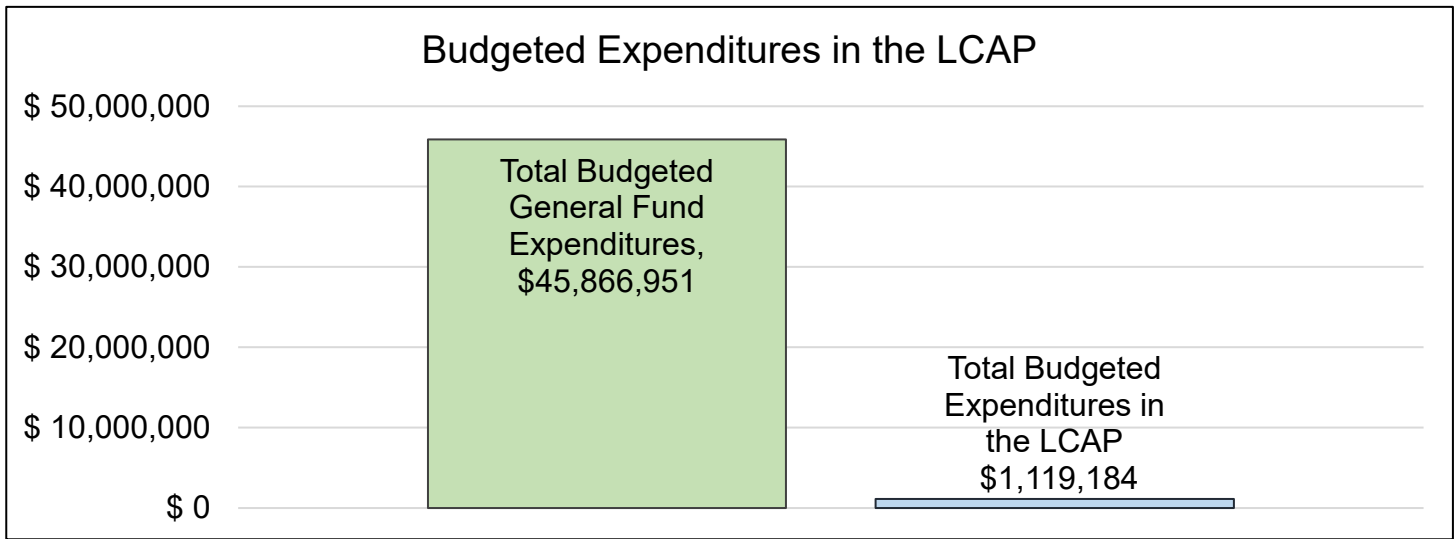


This chart shows the total general purpose revenue Sutter County Superintendent of Schools expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Sutter County Superintendent of Schools is \$51,795,217.00, of which \$11,600,993.00 is Local Control Funding Formula (LCFF), \$13,913,507.00 is other state funds, \$22,112,760.00 is local funds, and \$4,167,957.00 is federal funds. Of the \$11,600,993.00 in LCFF Funds, \$196,871.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much Sutter County Superintendent of Schools plans to spend for 2024-25. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Sutter County Superintendent of Schools plans to spend \$45,866,951.00 for the 2024-25 school year. Of that amount, \$1,119,184.00 is tied to actions/services in the LCAP and \$44,747,767.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

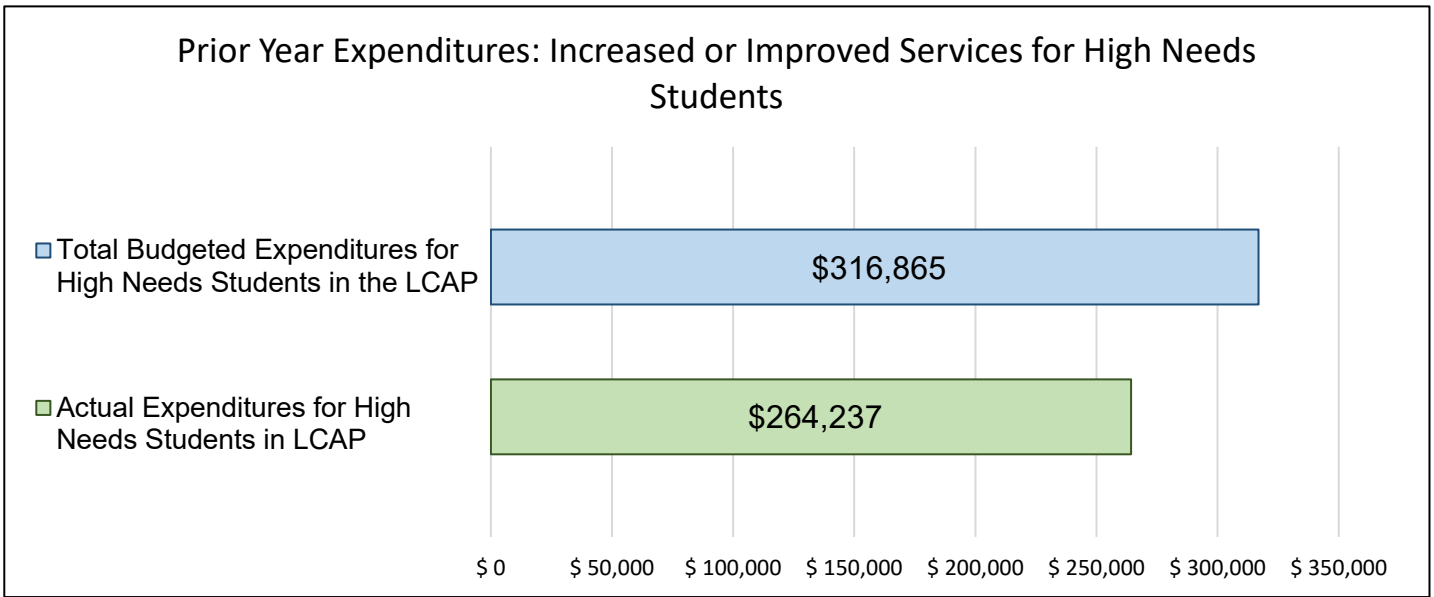
The General Fund operating expenses of Sutter County Superintendent of Schools that are not included in the LCAP include base level school staffing costs as well as support services beyond the school and students, fiscal services and administration of non-student related programs, and services such as 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 2024-25 School Year

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

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2023-24



This chart compares what Sutter County Superintendent of Schools budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Sutter County Superintendent of Schools estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2023-24, Sutter County Superintendent of Schools's LCAP budgeted \$316,865.00 for planned actions to increase or improve services for high needs students. Sutter County Superintendent of Schools actually spent \$264,237.00 for actions to increase or improve services for high needs students in 2023-24. The difference between the budgeted and actual expenditures of \$52,628.00 had the following impact on Sutter County Superintendent of Schools's ability to increase or improve services for high needs students:

Costs for actions came in less than anticipated due to timing of when staff was hired. In addition, actions that were originally scheduled to be funded with LCFF shifted to partially funded by Title 1.

2023–24 Local Control and Accountability Plan Annual Update

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Sutter County Superintendent of Schools	Kristi Johnson	kristij@sutter.k12.ca.us (530) 822-2939

Goals and Actions

Goal

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

Measuring and Reporting Results

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

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

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

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

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

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

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

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

Successes with Goal 1 Action Implementation

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

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

Challenges with Goal 1 Action Implementation

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

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

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

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

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

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

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

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

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

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

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

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

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

Metrics:

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

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

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

Expected Outcome:

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

Actions:

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

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

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

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

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

Goal

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

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
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Priority 8A - Other Pupil outcomes Source: STAR ELA and Math	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%	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%	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%	2024 STAR ELA Spring Scores Below the 25th percentile - 86 % Between the 25th and 49th percentile - 9 % Between the 50th and 74th percentile - 5 % 75th and above percentile - 0 %	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%
	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 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 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%	2024 STAR Math Spring Scores Below the 25th percentile - 87 % Between the 25th and 49th percentile - 8 % Between the 50th and 74th percentile - 3 % 75th and above percentile - 2 %	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%

Goal Analysis

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

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

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

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

Successes with Goal 2 Action

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

Small group intervention and increased one-on-one interaction

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

Challenges with Goal 2 Action Implementation

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

Paraprofessional schedule hinders attendance to professional development and PLC

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

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

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

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

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

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

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

Metrics:

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

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

Expected Outcome:

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

Actions:

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

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

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

Goal

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

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24

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

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

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

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

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

All actions in Goal 3 were implemented as intended.

Successes with Goal 3 Implementation

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

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

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

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

Challenges with Goal 3 Implementation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Metrics:

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

5B - Add chronic absenteeism rate of COE SPED students

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

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

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

Expected Outcome:

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

Actions:

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

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

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

Goal

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

Measuring and Reporting Results

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

Goal Analysis

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

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

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

Successes with Goal 4 Implementation

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

Challenges with Goal 4 Implementation

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

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

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

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

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

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

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

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

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

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

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

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

Goal:

Goal 4 will be Goal 5 in 24-25.

Metrics:

Foster Youth Stability Rate will be monitored moving forward

Expected Outcome:

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

Actions:

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

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

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

Instructions

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

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

Goals and Actions

Goal(s)

Description:

Copy and paste verbatim from the 2023–24 LCAP.

Measuring and Reporting Results

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

Metric:

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

Baseline:

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

Year 1 Outcome:

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

Year 2 Outcome:

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

Year 3 Outcome:

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

Desired Outcome for 2023–24:

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

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

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

Goal Analysis

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

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

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

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

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

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

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

- In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.

- When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

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

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

California Department of Education
November 2023

Local Control and Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Sutter County Superintendent of Schools	Kristi Johnson Assistant Superintendent, Educational Services	kristij@sutter.k12.ca.us (530) 822-2939

Plan Summary 2024-2025

General Information

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

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

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

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

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

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

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

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

Reflections: Annual Performance

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

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

CA School Dashboard

Suspension Rate

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

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

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

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

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

STAR ELA and Math

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

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

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

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

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

Local Indicators

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

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

SCSOS Special Education

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

Reflections: Technical Assistance

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

N/A

Comprehensive Support and Improvement

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

Schools Identified:

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

Feather River Academy

Support for Identified Schools:

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

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

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

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

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

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

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

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

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

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

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

Monitoring and Evaluating Effectiveness

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

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

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

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

Engaging Educational Partners

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

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

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

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

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

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

Insert or delete rows as necessary.

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

Certificated and Classified Staff

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

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

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

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

Parents/Community

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

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

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

Students

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

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

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

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

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

Students prioritized individual and group therapy/counseling.

Goals and Actions

Goal

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

State Priorities addressed by this goal.

Priorities 1, 2, and 7

An explanation of why the LEA has developed this goal.

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

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

Measuring and Reporting Results

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

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

Goal Analysis for 2024-2025

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

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

N/A

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

N/A

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

N/A

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

N/A

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

Actions

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

Goal

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

State Priorities addressed by this goal.

Priorities 4 and 8

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results

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

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

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

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

N/A

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

N/A

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

N/A

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

N/A

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

Actions

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

Goal

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

State Priorities addressed by this goal.

Priorities 3, 5, 6, and 9

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results

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

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

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

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

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

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

N/A

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

N/A

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

N/A

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

N/A

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

Actions

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

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

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

State Priorities addressed by this goal.

Priority 3 and 6

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results

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

Goal Analysis for 2023-24

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

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

N/A

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

N/A

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

N/A

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

N/A

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

Actions

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

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

Goal

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

State Priorities addressed by this goal.

Priority 10

An explanation of why the LEA has developed this goal.

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

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

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

Measuring and Reporting Results

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

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

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

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

N/A

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

N/A

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

N/A

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

N/A

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

Actions

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

Insert or delete rows, as necessary.

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

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

Required Percentage to Increase or Improve Services for the LCAP Year

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

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

Required Descriptions

LEA-wide and Schoolwide Actions

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

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

Limited Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

Insert or delete rows as necessary.

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

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

Additional Concentration Grant Funding

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

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

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	N/A
Staff-to-student ratio of certificated staff providing direct services to students	N/A	N/A

California Department of Education
November 2023

2024-25 Total Planned Expenditures Table

LCAP Year (Input)	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
2024-25	\$ 8,113,910	\$ 196,871	2.426%	0.260%	2.686%

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

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

2024-25 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$ 8,113,910	\$ 196,871	2.426%	0.260%	2.686%	\$ 280,773	0.000%	3.460%	Total:	\$ 280,773
								LEA-wide Total:	\$ 280,773
								Limited Total:	\$ -
								Schoolwide Total:	\$ -

Goal #	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	2	Class Size Reduction	Yes	LEA-wide	All	All Schools	\$ 47,856	0.000%
2	1	Collaboration	Yes	LEA-wide	All	All Schools	\$ 42,135	0.000%
2	3	EL Supports	Yes	LEA-wide	All	All Schools	\$ -	0.000%
2	4	Special Education	No	LEA-wide		All Schools	\$ -	0.000%
3	1	Attendance and Outreach	Yes	LEA-wide	All	All Schools	\$ 99,593	0.000%
3	2	Transportation	Yes	LEA-wide	All	All Schools	\$ 11,956	0.000%
3	3	Counseling Services	Yes	LEA-wide	All	All Schools	\$ 42,330	0.000%
3	4	Parent Liaison	Yes	LEA-wide	All	All Schools	\$ 36,903	0.000%
5	4	Monitoring Student Outcomes	No	LEA-wide		All Schools	\$ -	0.000%
							\$ -	0.000%

2024-25 Annual Update Table

Totals:	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Actual Expenditures (Total Funds)
Totals:	\$ 1,119,184.00	\$ -

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	\$ 221,801	\$ -
1	2	Class Size Reduction	Yes	\$ 156,504	\$ -
1	3	Curriculum Standards/Implementation	No	\$ 26,551	\$ -
1	4	VAPA	No	\$ 7,497	\$ -
1	5	CTE	No	\$ 43,705	\$ -
2	1	Collaboration	Yes	\$ 50,008	\$ -
2	2	Classified Support	No	\$ 113,336	\$ -
2	3	EL Supports	Yes	\$ 9,165	\$ -
2	4	Special Education	No	\$ -	\$ -
3	1	Attendance and Outreach	Yes	\$ 100,952	\$ -
3	2	Transportation	Yes	\$ 21,502	\$ -
3	3	Counseling Services	Yes	\$ 70,549	\$ -
3	4	Parent Liaison	Yes	\$ 36,903	\$ -
3	5	Campus Supervision	Yes	\$ -	\$ -
3	6	Coordination of Services for Expelled Youth	No	\$ -	\$ -
3	7	COE Operated Special Education	No	\$ -	\$ -
4	1	Restorative Practice	No	\$ 101,867	\$ -
4	2	Improvement Science	No	\$ 12,310	\$ -
4	3	Additional Day for Counselor and Specialist	No	\$ 48,809	\$ -
4	4	PBIS Implementation	No	\$ 35,681	\$ -
4	5	Leadership	No	\$ 11,002	\$ -
4	6	Art Therapy	No	\$ 2,435	\$ -
4	7	Community Building	No	\$ 3,179	\$ -
4	8	Assemblies/Guest Speakers	No	\$ 38,160	\$ -
5	1	Coordination of Services	No	\$ 7,268	\$ -
5	2	Professional Development	No	\$ -	\$ -
5	3	Educational Case Management	No	\$ -	\$ -
5	4	Monitoring Student Outcomes	No	\$ -	\$ -
				\$ -	\$ -

2024-25 Contributing Actions Annual Update Table

6. Estimated Actual LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Actual Percentage of Improved Services (%)	Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
\$ -	\$ 280,773	\$ -	\$ 280,773	0.000%	0.000%	0.000% - No Difference

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1	Staffing	No	\$ -	\$ -	0.000%	0.000%
1	2	Class Size Reduction	Yes	\$ 47,856		0.000%	0.000%
1	3	Curriculum Standards/Implementation	No	\$ -	\$ -	0.000%	0.000%
1	4	VAPA	No	\$ -	\$ -	0.000%	0.000%
1	5	CTE	No	\$ -	\$ -	0.000%	0.000%
2	1	Collaboration	Yes	\$ 42,135		0.000%	0.000%
2	2	Classified Support	No	\$ -	\$ -	0.000%	0.000%
2	3	EL Supports	Yes	\$ -		0.000%	0.000%
2	4	Special Education	No	\$ -	\$ -	0.000%	0.000%
3	1	Attendance and Outreach	Yes	\$ 99,593		0.000%	0.000%
3	2	Transportation	Yes	\$ 11,956		0.000%	0.000%
3	3	Counseling Services	Yes	\$ 42,330		0.000%	0.000%
3	4	Parent Liaison	Yes	\$ 36,903		0.000%	0.000%
3	5	Campus Supervision	Yes	\$ -		0.000%	0.000%
3	6	Coordination of Services for Expelled Youth	No	\$ -	\$ -	0.000%	0.000%
3	7	COE Operated Special Education	No	\$ -	\$ -	0.000%	0.000%
4	1	Restorative Practice	No	\$ -	\$ -	0.000%	0.000%
4	2	Improvement Science	No	\$ -	\$ -	0.000%	0.000%
4	3	Additional Day for Counselor and Specialist	No	\$ -	\$ -	0.000%	0.000%
4	4	PBIS Implementation	No	\$ -	\$ -	0.000%	0.000%
4	5	Leadership	No	\$ -	\$ -	0.000%	0.000%
4	6	Art Therapy	No	\$ -	\$ -	0.000%	0.000%
4	7	Community Building	No	\$ -	\$ -	0.000%	0.000%
4	8	Assemblies/Guest Speakers	No	\$ -	\$ -	0.000%	0.000%
5	1	Coordination of Services	No	\$ -	\$ -	0.000%	0.000%
5	2	Professional Development	No	\$ -	\$ -	0.000%	0.000%
5	3	Educational Case Management	No	\$ -	\$ -	0.000%	0.000%
5	4	Monitoring Student Outcomes	No	\$ -	\$ -	0.000%	0.000%

2024-25 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)
\$ -	\$ -	0.260%	0.000%	\$ -	0.000%	0.000%	\$ -	0.000%

Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

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

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

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).

- Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (*EC* sections 52064[b][1] and [2]).
 - **NOTE:** As specified in *EC* Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to *EC* Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, *EC* Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.
- Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (*EC* sections 52064[b][6], [8], and [11]).

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

General Information

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

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

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

Reflections: Annual Performance

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

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

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

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

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;

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

Reflections: Technical Assistance

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

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

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

Comprehensive Support and Improvement

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

Schools Identified

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

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

Support for Identified Schools

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

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

Monitoring and Evaluating Effectiveness

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

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

Engaging Educational Partners

Purpose

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

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

Requirements

School districts and COEs: *EC sections [52060\(g\) \(California Legislative Information\)](#) and [52066\(g\) \(California Legislative Information\)](#) specify the educational partners that must be consulted when developing the LCAP:*

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

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

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

Charter schools: *EC Section [47606.5\(d\) \(California Legislative Information\)](#) requires that the following educational partners be consulted with when developing the LCAP:*

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

- Students

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

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

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

- For school districts, see [Education Code Section 52062 \(California Legislative Information\)](#);
 - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).
- For COEs, see [Education Code Section 52068 \(California Legislative Information\)](#); and
- For charter schools, see [Education Code Section 47606.5 \(California Legislative Information\)](#).
- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

Educational Partners

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

Process for Engagement

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

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.
- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

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

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

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.
- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.
- For the purposes of this prompt, this may also include, but is not necessarily limited to:
 - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
 - Inclusion of metrics other than the statutorily required metrics
 - Determination of the target outcome on one or more metrics
 - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
 - Inclusion of action(s) or a group of actions
 - Elimination of action(s) or group of actions
 - Changes to the level of proposed expenditures for one or more actions
 - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
 - Analysis of effectiveness of the specific actions to achieve the goal
 - Analysis of material differences in expenditures
 - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process

- Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

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

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

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs must consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard, in determining whether and how to prioritize its goals within the LCAP. As previously stated, strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

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

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

Requirement to Address the LCFF State Priorities

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

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

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

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

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

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

Broad Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Maintenance of Progress Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results:

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

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.
- The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.
- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.
- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
- **Required metrics for Equity Multiplier goals:** For each Equity Multiplier goal, the LEA must identify:

- The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or
- The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.

Complete the table as follows:

Metric

- Enter the metric number.

Metric

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

Baseline

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

- Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

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

Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.
 - Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

Target for Year 3 Outcome

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

Current Difference from Baseline

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

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

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

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

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

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

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

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

Actions:

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

Action #

- Enter the action number.

Title

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

Description

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

Total Funds

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

Contributing

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

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

Required Actions

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

- If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.
- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.
- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
 - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
 - These required actions will be effective for the three-year LCAP cycle.

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

Purpose

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

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

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC* Section 52064[b][8][B]; 5 *CCR* Section 15496[a]). This proportionality percentage is also known as the “minimum proportionality percentage” or “MPP.” The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the

identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

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

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

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

LEA-wide and Schoolwide Actions

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

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

For School Districts Only

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

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

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

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

Projected Additional 15 percent LCFF Concentration Grant

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

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

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

LCFF Carryover — Percentage

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

LCFF Carryover — Dollar

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

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

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

Required Descriptions:

LEA-wide and Schoolwide Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

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

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

Metric(s) to Monitor Effectiveness

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

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

Limited Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

Metric(s) to Monitor Effectiveness

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

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

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

Additional Concentration Grant Funding

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

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

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.
- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.
- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.
- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

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

Action Tables

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

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

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

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

Total Planned Expenditures Table

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

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

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5

CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.

- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover — Percentage. *This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.*
- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action’s number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering “All,” or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type “Yes” if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type “No” if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If “Yes” is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools.” If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans.” Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.

- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year,” or “2 Years,” or “6 Months.”
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
 - **Note:** Equity Multiplier funds must be included in the “Other State Funds” category, not in the “LCFF Funds” category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA’s LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and

determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

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

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
 - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
 - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**

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

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.
- **13. LCFF Carryover — Percentage (12 divided by 9)**
 - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

Agenda Item No. 7.0_____

BOARD AGENDA ITEM: Public Hearing 2024-2025 PCA LCAP

BOARD MEETING DATE: June 12, 2024

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 2024-2025 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

Local Educational Agency (LEA) Name: Sutter County Superintendent of Schools

CDS Code: 51-10512-0000000

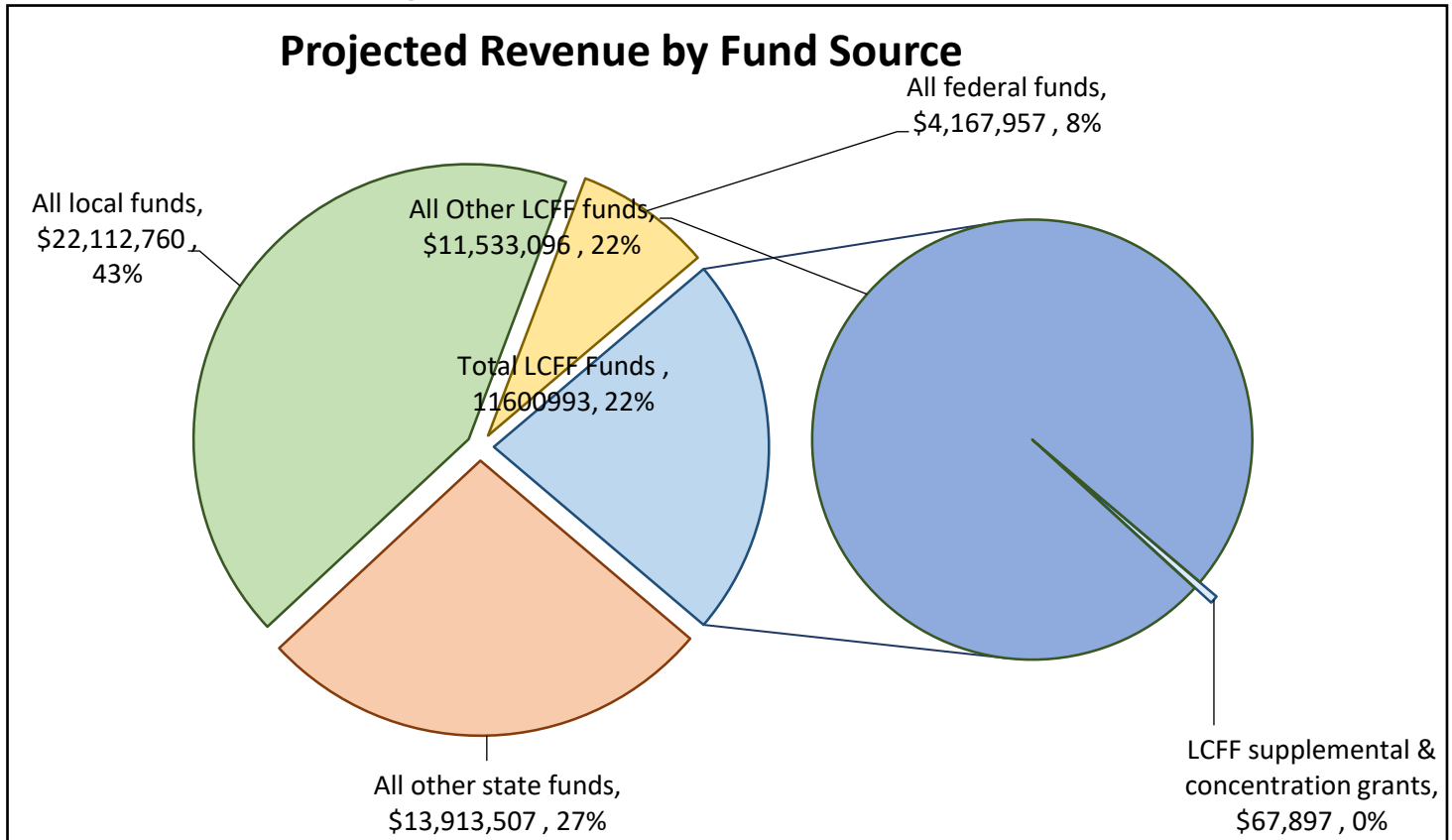
School Year: 2024-25

LEA contact information: Kristi Johnson 530-822-2939

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

Budget Overview for the 2024-25 School Year

Projected Revenue by Fund Source

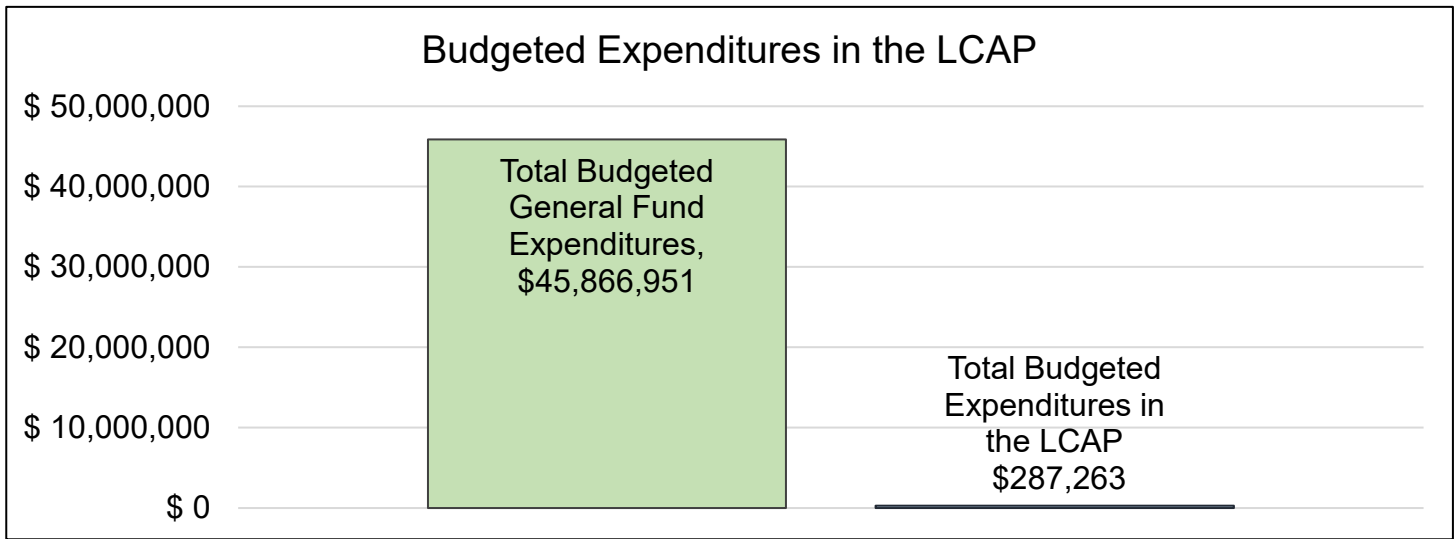


This chart shows the total general purpose revenue Sutter County Superintendent of Schools expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Sutter County Superintendent of Schools is \$51,795,217.00, of which \$11,600,993.00 is Local Control Funding Formula (LCFF), \$13,913,507.00 is other state funds, \$22,112,760.00 is local funds, and \$4,167,957.00 is federal funds. Of the \$11,600,993.00 in LCFF Funds, \$67,897.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much Sutter County Superintendent of Schools plans to spend for 2024-25. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Sutter County Superintendent of Schools plans to spend \$45,866,951.00 for the 2024-25 school year. Of that amount, \$287,263.00 is tied to actions/services in the LCAP and \$45,579,688.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

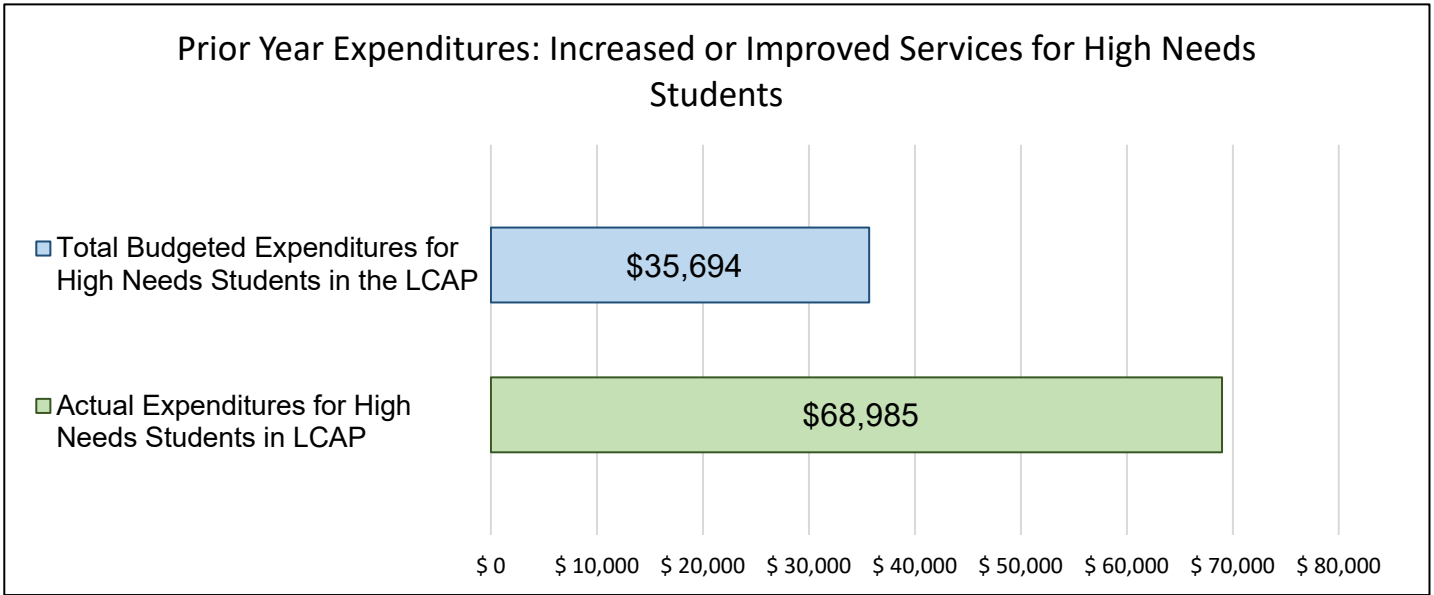
The General Fund operating expenses of Pathways Charter Academy that are not included in the LCAP include base level school staffing costs as well as support services beyond the school and students, fiscal services and administration of non-student related programs, and services such as maintenance, 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 2024-25 School Year

In 2024-25, Sutter County Superintendent of Schools is projecting it will receive \$67,897.00 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 \$81,873.00 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2023-24



This chart compares what Sutter County Superintendent of Schools budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Sutter County Superintendent of Schools estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2023-24, Sutter County Superintendent of Schools's LCAP budgeted \$35,694.00 for planned actions to increase or improve services for high needs students. Sutter County Superintendent of Schools actually spent \$68,985.00 for actions to increase or improve services for high needs students in 2023-24.

2023–24 Local Control and Accountability Plan Annual Update - [Data \(KLV\)](#)

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Sutter County Superintendent of Schools	Kristi Johnson	kristij@sutter.k12.ca.us , (530)822-2939

Goals and Actions

Goal

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

Measuring and Reporting Results

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

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

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

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

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

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

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

Successes with Goal 1 Action Implementation

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

4 students from PCA were awarded job permits

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

Challenges with Goal 1 Action Implementation

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

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

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

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

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

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

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

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

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

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

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

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

Metrics:

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

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

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

Expected Outcome:

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

Actions:

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

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

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

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

Goal

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

Measuring and Reporting Results

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

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

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

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

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

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

Challenges with action implementation:

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

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

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

Successes with action implementation:

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

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

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

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

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

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

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

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

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

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

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

Metrics:

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

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

Expected Outcome:

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

Actions:

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

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

Goal

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

Measuring and Reporting Results

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

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

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

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

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

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

Successes with Goal 3 Implementation

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

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

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

Challenges with Goal 3 Implementation

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

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

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

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

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

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

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

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

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

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

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

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

Metrics:

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

Expected Outcome:

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

Actions:

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

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

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

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

Instructions

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

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

Goals and Actions

Goal(s)

Description:

Copy and paste verbatim from the 2023–24 LCAP.

Measuring and Reporting Results

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

Metric:

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

Baseline:

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

Year 1 Outcome:

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

Year 2 Outcome:

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

Year 3 Outcome:

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

Desired Outcome for 2023–24:

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

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

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

Goal Analysis

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

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

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

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

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

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

- Describe the effectiveness or ineffectiveness of the specific actions in making progress toward the goal during the three-year LCAP cycle. “Effectiveness” means the degree to which the actions were successful in producing the desired result and “ineffectiveness” means that the actions did not produce any significant or desired result.
 - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.

- When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

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

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

California Department of Education
November 2023

Local Control and Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Pathways Charter Academy	Kristi Johnson	KristiJ@sutter.k12.ca.us 530-822-2939

Plan Summary 2024-2025

General Information

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

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

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

Reflections: Annual Performance

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

[Respond here]

Reflections: Technical Assistance

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

N/A

Comprehensive Support and Improvement

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

Schools Identified

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

N/A

Support for Identified Schools

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

N/A

Monitoring and Evaluating Effectiveness

N/A

Engaging Educational Partners

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

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

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

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

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

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

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

Certificated and Classified Staff

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

Parents/Community

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

Students

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

Goals and Actions

Goal

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

State Priorities addressed by this goal.

Priority 1, 2, and 7

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results

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

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

Insert or delete rows as necessary.

Goal Analysis for 2023-24

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

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

N/A

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

N/A

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

N/A

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

N/A

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

Actions

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

Insert or delete rows as necessary.

Goal

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

State Priorities addressed by this goal.

Priority 4 and 8

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results

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

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

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

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

Insert or delete rows as necessary.

Goal Analysis for 2023-24

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

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

N/A

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

N/A

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

N/A

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

N/A

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

Actions

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

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

Insert or delete rows as necessary.

Goal

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

State Priorities addressed by this goal.

Priority 3, 5, and 6

An explanation of why the LEA has developed this goal.

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

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

Measuring and Reporting Results

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

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

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

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

Goal Analysis for 2023-24

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

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

N/A

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

N/A

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

N/A

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

N/A

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

Actions

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

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

Insert or delete rows, as necessary.

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

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

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
28.37%	0%	\$0	28.37%

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

Required Descriptions

LEA-wide and Schoolwide Actions

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

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

Insert or delete rows as necessary.

Limited Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

Insert or delete rows as necessary.

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

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

Additional Concentration Grant Funding

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

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

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	[Provide ratio here]	1 : 42
Staff-to-student ratio of certificated staff providing direct services to students	[Provide ratio here]	1 : 23.3

California Department of Education
November 2023

Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

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

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

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).

- Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (*EC* sections 52064[b][1] and [2]).
 - **NOTE:** As specified in *EC* Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to *EC* Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, *EC* Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.
- Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (*EC* sections 52064[b][6], [8], and [11]).

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

General Information

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

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

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

Reflections: Annual Performance

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

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

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

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

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;

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

Reflections: Technical Assistance

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

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

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

Comprehensive Support and Improvement

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

Schools Identified

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

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

Support for Identified Schools

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

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

Monitoring and Evaluating Effectiveness

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

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

Engaging Educational Partners

Purpose

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

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

Requirements

School districts and COEs: *EC* sections [52060\(g\) \(California Legislative Information\)](#) and [52066\(g\) \(California Legislative Information\)](#) specify the educational partners that must be consulted when developing the LCAP:

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

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

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

Charter schools: *EC* Section [47606.5\(d\) \(California Legislative Information\)](#) requires that the following educational partners be consulted with when developing the LCAP:

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

- Students

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

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

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

- For school districts, see [Education Code Section 52062 \(California Legislative Information\)](#);
 - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).
- For COEs, see [Education Code Section 52068 \(California Legislative Information\)](#); and
- For charter schools, see [Education Code Section 47606.5 \(California Legislative Information\)](#).
- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

Educational Partners

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

Process for Engagement

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

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.
- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

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

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

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.
- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.
- For the purposes of this prompt, this may also include, but is not necessarily limited to:
 - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
 - Inclusion of metrics other than the statutorily required metrics
 - Determination of the target outcome on one or more metrics
 - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
 - Inclusion of action(s) or a group of actions
 - Elimination of action(s) or group of actions
 - Changes to the level of proposed expenditures for one or more actions
 - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
 - Analysis of effectiveness of the specific actions to achieve the goal
 - Analysis of material differences in expenditures
 - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process

- Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

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

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

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs must consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard, in determining whether and how to prioritize its goals within the LCAP. As previously stated, strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

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

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

Requirement to Address the LCFF State Priorities

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

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

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

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

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

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

Broad Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Maintenance of Progress Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results:

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

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.
- The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.
- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.
- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
- **Required metrics for Equity Multiplier goals:** For each Equity Multiplier goal, the LEA must identify:

- The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or
- The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.

Complete the table as follows:

Metric

- Enter the metric number.

Metric

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

Baseline

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

- Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

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

Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.
 - Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

Target for Year 3 Outcome

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

Current Difference from Baseline

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

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

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

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

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

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

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

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

Actions:

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

Action #

- Enter the action number.

Title

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

Description

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

Total Funds

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

Contributing

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

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

Required Actions

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

- If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.
- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.
- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
 - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
 - These required actions will be effective for the three-year LCAP cycle.

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

Purpose

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

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

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC* Section 52064[b][8][B]; 5 *CCR* Section 15496[a]). This proportionality percentage is also known as the “minimum proportionality percentage” or “MPP.” The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the

identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

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

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

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

LEA-wide and Schoolwide Actions

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

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

For School Districts Only

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

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

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

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

Projected Additional 15 percent LCFF Concentration Grant

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

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

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

LCFF Carryover — Percentage

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

LCFF Carryover — Dollar

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

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

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

Required Descriptions:

LEA-wide and Schoolwide Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

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

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

Metric(s) to Monitor Effectiveness

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

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

Limited Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

Metric(s) to Monitor Effectiveness

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

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

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

Additional Concentration Grant Funding

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

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

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.
- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.
- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.
- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

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

Action Tables

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

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

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

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

Total Planned Expenditures Table

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

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

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5

CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.

- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover — Percentage. *This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.*
- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action’s number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering “All,” or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type “Yes” if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type “No” if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If “Yes” is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools.” If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans.” Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.

- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year,” or “2 Years,” or “6 Months.”
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
 - **Note:** Equity Multiplier funds must be included in the “Other State Funds” category, not in the “LCFF Funds” category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA’s LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and

determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

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

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
 - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
 - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**

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

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.
- **13. LCFF Carryover — Percentage (12 divided by 9)**
 - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

BOARD AGENDA ITEM: Public Hearing for the 2024-25 EPA

BOARD MEETING DATE: June 12, 2024

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Nicolaas Hoogeveen

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

A Public Hearing regarding the 2024-25 EPA will begin at 5:30 p.m.

Comments will be received from the public at this time.

Sutter County Superintendent of Schools
Education Protection Account
Budget for 2024-25

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,070,448.00
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	
TOTAL AVAILABLE		1,070,448.00
EXPENDITURES AND OTHER FINANCING USES		
	Function codes	
(Objects 1000-7999)		
Instruction	1000-1999	4,000.00
Instruction-Related Services	2000-2999	1,066,448.00
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	
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,070,448.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		1,070,448.00
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.

BOARD AGENDA ITEM: Adoption of 2024-25 Budget

BOARD MEETING DATE: June 12, 2024

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Nicolaas Hoogeveen

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

Adoption of the 2024-25 Budget by the Board.

Sutter County Superintendent of Schools

2024/2025
Budget

Presented to the Board
For Adoption: Wednesday, June 20, 2024



SUTTER COUNTY
SUPERINTENDENT OF SCHOOLS

2024-2025
BUDGET DEVELOPMENT
FINANCIAL REPORT

JUNE 20, 2024



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
Kash Gill	Trustee Area 3	2026
Harjit Singh	Trustee Area 4	2026
Victoria Lachance	Trustee Area 5	2024
Tom Reusser	Ex Officio Secretary	2026

Cabinet Team

Tom Reusser	Superintendent
Joe Hendrix	Deputy Superintendent
Ron Sherrod	Assistant Superintendent of Business Services
Brian Gault	Assistant Superintendent of Educational Services
Lorilee Niesen	Assistant Superintendent of Career and Adult Education
Carolyn Patton	Assistant Superintendent SELPA
Kathy Mercier	Director of Human Resources
Janine Franklin	Assistant Superintendent of Special Education
Angela Huerta	Director of Communications
Elizabeth Bhatti	Compliance Officer
Karissa Williams	Executive Assistant

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SECTION A: Introduction



June 3, 2024

TO: Sutter County Board of Education

FROM: Tom Reusser

SUBJECT: 2024-25 Budget

Attached you will find a copy of the budget for the 2024-25 year beginning July 1, 2024, for your review and approval. We have taken a fiscally conservative position in developing this budget based on the Governor's January 2024-25 Proposed Budget.

Governor Newsom's budget proposal for the 2024-25 year anticipates a significant budget shortfall of approximately \$44.9 billion at the May Revision. Fortunately, the Governor's proposal generally shields K-12 education. Last fiscal year we signaled that the period of significant growth in revenue experienced in recent years was coming to a close. The Governor's budget proposal provides confirmation of that fact.

The Governor's plan to shield K-12 education includes a controversial spending shift and tapping into reserve balances while still funding a 1.07% LCFF COLA. In fact, despite such a large State budgetary shortfall, funding from Prop 98 sources is projected to increase by nearly \$1.8 billion compared to the prior year.

A significant part of the plan includes a shift of \$8.8 billion in Prop 98 appropriations from the 2022-2023 year to future years. This shift reduces the State's obligation to fund K-12 Education at the minimum guaranteed funding level below what is required by Prop 98 in the current and future years. Many consider this shift to be contrary to the Prop 98 requirements and we expect it to be challenged by the K-12 education community.

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 3, 2024

TO: Sutter County Board of Education
FROM: Ron Sherrod, Assistant Superintendent of Business Services
SUBJECT: 2024-25 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 2024-25 budget anticipates a General Fund net surplus of \$3.8 million on nearly \$48 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 2024-25 budget. Confronted with a \$44.9 billion "budget shortfall" and a \$1.8 billion increase in Proposition 98 funding compared to the prior year, the Governor is utilizing a controversial funding shift and one-time reserve balances 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 2024-25



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. All one-time Federal COVID-19 funds are projected to be expended during the 2023-24 year and have been removed from the 2024-25 budget. 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 2023-24 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 2023-24.

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 significant amount of one-time COVID funds, it is imperative the County Office maintains fiscal prudence knowing these sources are coming to an end. Salary increases for step and column, updated PERS and STRS rates, and known changes are included in projections.

The Governor's May Revision highlights a transition from strong fiscal conditions to a significant State budget deficit. Despite this, funding for K-12 education remains largely protected from cuts. One-time COVID-19 funds were used for one-time expenses, and the County Office has prepared for the expiration of these additional funds. The County Office is proactively scrutinizing all expenditures and exploring alternative funding sources. Through this process, the Superintendent's vision is at the forefront of every decision made of:

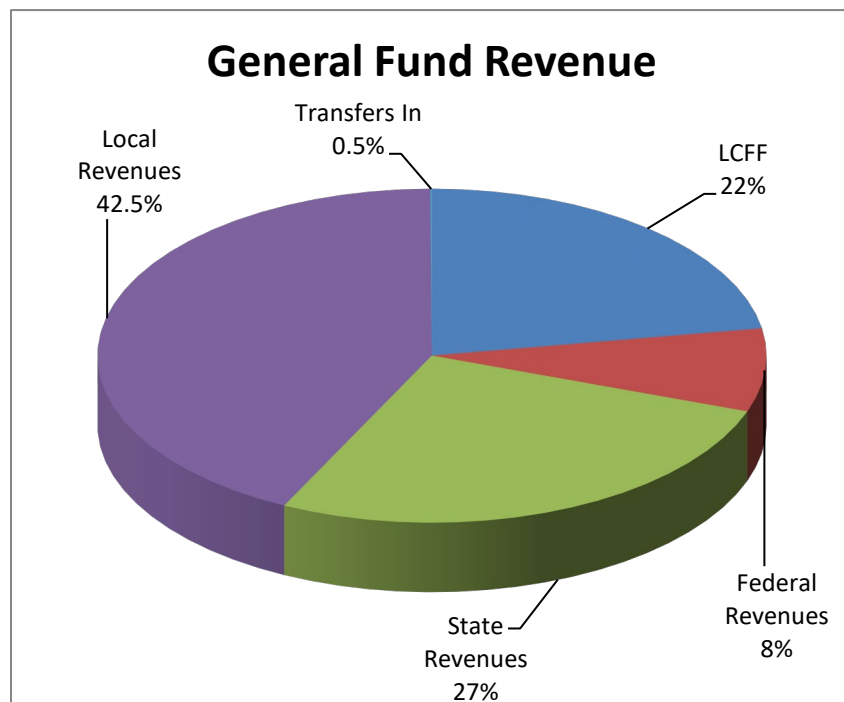
- We will always do what is in the best interest of students
- We will provide quality service and support to our school districts
- We will be a productive, visible presence within our community

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 \$249 per average daily attendance (ADA). This amount represents \$177 of unrestricted and \$72 of 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 2024-25 have increased slightly countywide. The County Office is projecting to maintain average daily attendance at Feather River Academy (FRA) and Pathways Charter Academy, with projections of 27 and 22 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 \$20,877 (0.2%). The LCFF revenue is lower than expected compared to COLA due to the leveling off of the three prior year average ADA that previously allowed us to benefit from the COVID-19 ADA protections.

[Federal revenue](#) is projected to decrease by \$481,766 (-10.4%) from the current year estimated actuals budget. This change stems from the removal of one-time Federal ESSER III funds that were expended during the 2023-24 year.

[Other State revenue](#) is projected to decrease by \$614,834 (-4.2%). This decline is due to the removal of AB130 Foster Youth funds, a recalculation of remaining funds for Learning Communities for Schools Success Program within the Student, Support and Outreach (SSO) department, and the elimination of one-time funds for the In-Person Instruction Grant and California Community School Partnership Program.

[Other Local revenues](#) are projected to increase by \$1,746,934 (8.6%). The majority of this increase results from establishing budgets for Round 1 and 2 of Children and Youth Behavioral Health Initiative within the SSO department. A new start of the Licensed Vocational Nurse (LVN) program at One Stop also attributes to the increase.

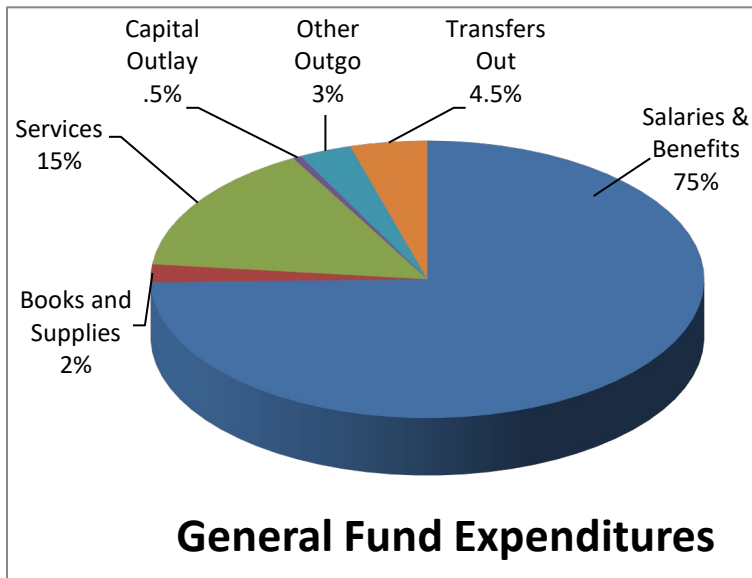
[Other Financing Sources – Interfund Transfers In](#) are projected to decrease by \$1,050 (-3.0%). These transfers are used to move money into the General Fund.

General Fund Expenditures

As total projected revenues are increasing slightly for 2024-25, expenditures are decreasing 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 decreased by \$159,152 (-1.4%) and classified salaries increased by \$597,484 (4.6%) from the estimated actuals budget. Adjustments have been made for step and column, as well as the removal of a one-time retention bonus. The slight decrease in certificated salaries is due to staffing adjustments caused by retirements. Classified salaries increased due to budgeting

subs, extra duty, and additional 1:1 aides for a full year within the Special Education department.

Employer paid benefits increased by \$742,317 (7.0%) which aligns with the increase in medical health cap for classified positions that wasn't reflected in 2023-24 and an increase of 1.12% in the per PERS rate. The PERS rate was reduced to 27.05% at the May revise, while our presented budget uses 27.8%. The updated PERS rate will be used in the next interim report.

Supplies

The overall decrease in program budgets for books and supplies is \$152,761 (-13.3%). The decrease is the result of removing one-time purchases using COVID funds and the removal of purchases for the Expanded Learning Opportunities Program (ELO-P) consortium that utilized one-time grant funds.

Services and Other Operating Expenditures

Budgets for services and other operating expenditures are projected to decrease by \$766,948 (-9.5%). This decrease is largely due to the removal of one-time learning recovery compensatory services and reductions in contracted services within Special Education that are budgeted in salary and benefits. Reductions in contracted services within the SSO department have also been made to align with available funding.

Capital Outlay

The \$919,821 (-79.7%) decrease is due to the removal of HVAC projects utilizing one-time funds and removal of three van purchases within the SELPA.

Other Outgo

The total decrease of \$179,534 (-10.8%) is due to removing pass thru funds to partner LEAs for the K12 Work Based Learning and Public Safety Projects. The SELPA is also projected to reduce the transfer of mental health funds to Yuba City Unified School District.

Other Financing Sources – Interfund Transfers Out

The decrease of \$854,296 (-28.3%) is due to reducing the transfer to Fund 40 for future facility needs.

The Indirect Cost Rate

(ICR) for the budget year is 13.52%.

Programs will be charged a 13.52% 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 2024-25 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 \$3,795,813 less than it will receive in the budget year. The surplus consists of \$2.1M in unrestricted and \$1.7M of restricted.

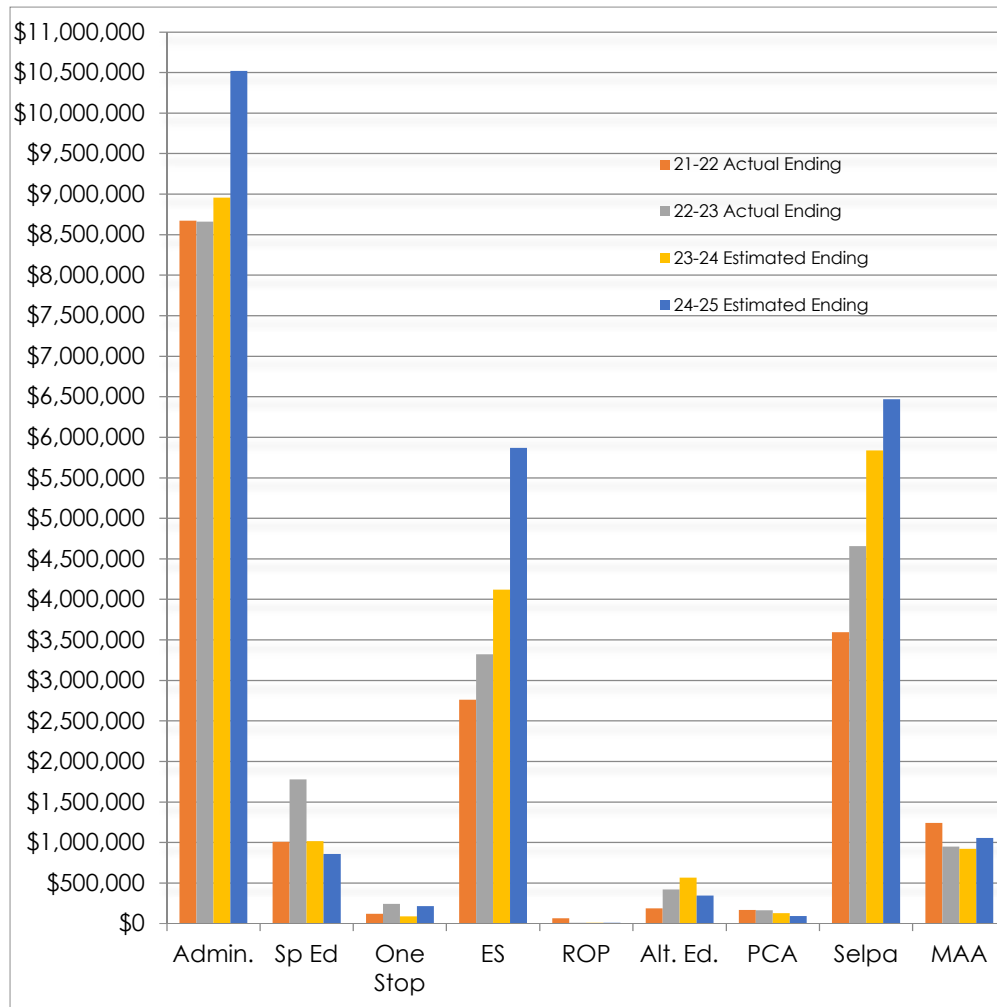
The multi-year budget projection illustrates the benefits of the proactive approach the County has taken to ensure fiscal prudence and the benefit of the increase of LCFF funding. The unrestricted portion of the multi-year projection indicates unrestricted surplus in each of the two out years. The restricted portion of the multi-year projection displays a significant reduction in restricted surplus due to recognizing revenue in 2024-25 that will be spent over multiple years. The multi-year budget projection will continue to be scrutinized with an emphasis to the unrestricted 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 \$44 billion shortfall. The Governor is addressing the State's challenges through funding shifts, reserve draw-downs, spending reductions, internal borrowing, and funding delays. The County Office was positioned for an end to the significant one-time investments and the surplus is a result of this foresight. 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.

2024-25 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
Beginning Balance										
Prior Year Ending Bal.	9791 8,955,597	1,017,057	87,765	4,118,514	8,700	565,800	127,281	5,838,314	921,815	21,640,843
Income										
LCHF / Property Taxes	8010-8099 9,460,466	-	-	772,919	-	230,887	307,187	829,534	-	11,600,993
Federal Revenues	8100-8299 -	104,776	3,021,064	170,638	-	254,146	24,000	593,333	-	4,167,957
State Revenues	8300-8599 843,788	411,312	146,955	1,309,051	710,076	180,933	12,596	10,298,796	-	13,913,507
Local Revenues	8600-8799 646,353	2,004,416	2,109,771	6,257,246	69,129	105,703	16,646	10,108,496	795,000	22,112,760
Total Income	10,950,607	2,520,504	5,277,790	8,509,854	779,205	771,669	360,429	21,830,159	795,000	51,795,217
Expenditures										
Salaries & Benefits	1000-3999 7,800,916	16,609,047	3,616,079	4,824,697	961,922	1,011,573	233,675	469,451	327,904	35,855,264
Books and Supplies	4000-4999 234,537	219,534	176,611	240,529	75,106	43,432	3,396	2,000	3,150	998,295
Services	5000-5999 592,294	3,411,051	1,074,202	908,711	155,324	543,086	116,369	249,001	250,769	7,300,807
Capital Outlay	6000-6599 126,524	11,950	-	96,382	-	-	-	-	-	234,856
Other Outgo	7100-7499 (3,416,107)	1,471,331	479,493	812,155	249,678	214,093	45,944	1,542,481	78,661	1,477,729
Total Expenditures	5,338,164	21,722,913	5,346,385	6,882,474	1,442,030	1,812,184	399,384	2,262,933	660,484	45,866,951
Transfers										
Transfers In	8910-8929 34,000	-	-	-	-	-	-	-	-	34,000
Transfers Out	7610-7629 1,570,290	-	-	596,163	-	-	-	-	-	2,166,453
Other: Sources	8930-8979 -	-	-	-	-	-	-	-	-	-
Other: Uses	7630-7699 -	-	-	-	-	-	-	-	-	-
Contributions	8980-8999 (2,510,318)	19,044,090	195,487	718,223	662,825	819,156	5,102	(18,934,565)	-	-
Total Transfers	(4,046,608)	19,044,090	195,487	122,060	662,825	819,156	5,102	(18,934,565)	-	(2,132,453)
Net Inc./Dec. in Fund Balance	1,565,835	(158,319)	126,892	1,749,440	-	(221,359)	(33,853)	632,661	134,516	3,795,813
Ending Fund Balance	10,521,432	858,738	214,657	5,867,954	8,700	344,441	93,428	6,470,975	1,056,331	25,436,656
Components of End. Fund Bal.										
Revolving Cash & Nonspendable EF	9711 8,500	1,000	300	200	500	-	-	-	-	10,500
Legally Restituted Balances	9740 36,977	361,269	147,078	3,780,562	2,073	344,241	93,428	6,470,975	-	11,236,603
Other Designations	9780 8,074,285	496,469	67,279	2,087,192	6,127	200	-	-	1,056,331	11,787,883
Designated for Uncert. 5%	9789 2,401,670	-	-	-	-	-	-	-	-	2,401,670
Unappropriated Fund Bal.	-	-	-	-	-	-	-	-	-	-

Estimated General Fund Ending Balance Comparison



Actual/Estimated Ending Balance

	21-22 Actual Ending	22-23 Actual Ending	23-24 Estimated Ending	24-25 Estimated Ending
Admin.	8,673,651	8,661,697	8,955,597	10,521,432
Sp Ed	1,007,994	1,778,245	1,017,057	858,738
One Stop	120,812	243,919	87,765	214,657
ES	2,763,617	3,320,912	4,118,514	5,867,954
ROP	64,001	8,700	8,700	8,700
Alt. Ed.	187,912	420,298	565,800	344,441
PCA	166,720	165,047	127,281	93,428
Selpa	3,594,985	4,657,517	5,838,314	6,470,975
MAA	1,240,905	951,567	921,815	1,056,331
Totals	17,820,596	20,207,902	21,640,843	25,436,656

2024-25 Budget Developments

Other Funds Projections

	FUND 10 SELPA	FUND 11	FUND 12	FUND 13	FUND 17	FUND 40	FUND 63	FUND 64	FUND 67	FUND 73	Total in Funds
	Pass-thru to Districts	Adult Education	Child Development	Child Nutrition	Special Reserve Non Cap.	Special Reserve Capital Outlay	Shady Creek Enterprise Fund	Career Training Center	Self Insurance	Scholarship Trust	
Beginning Balance											
Prior Year Ending Bal.	9791,9795	90,444	-	42,973	1,213,319	23,992,315	(6,947)	23,474	4,977,788	9,758	30,343,124.00
Income											
LCFF	8010-8099	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	325,865	113,059	96,233	-	-	-	-	-	-	4,027,704.00
State Revenues	8300-8599	4,403,785	7,880	60,000	-	-	32,755	-	-	-	9,222,909.00
Local Revenues	8600-8799	-	-	-	15,900	700,000	431,408	760,267	510,000	-	2,417,575.00
Total Income	8,211,036	4,729,650	120,939	156,233	15,900	700,000	464,163	760,267	510,000	-	15,668,188.00
Expenditures											
Salaries & Benefits	1000-3999	1,363,772	-	308,761	-	-	379,206	999,924	-	-	3,051,663.00
Books and Supplies	4000-4999	43,130	-	314,398	-	-	114,695	150,000	-	-	622,223.00
Services	5000-5999	674,686	118,939	2,368	-	-	120,242	610,026	410,000	-	1,936,261.00
Capital Outlay	6000-6599	-	-	-	-	23,755,920	-	-	-	-	23,755,920.00
Other Outgo	7100-7499	3,104,296	2,000	19,862	-	-	-	-	-	-	11,337,194.00
Total Expenditures	8,211,036	5,185,884	120,939	645,389	-	23,755,920	614,143	1,759,950	410,000	-	40,703,261.00
Interfund Transfers											
Transfers In	8910-8929	468,107	-	446,183	-	100,000	149,980	999,683	-	-	2,166,453.00
Transfers Out	7610-7629	-	-	-	-	-	-	-	-	-	34,000.00
Other Financing	8930-8999	-	-	-	34,000	-	-	-	-	-	-
All Other Contrib. to Rest.	7630-7699	-	-	-	-	-	-	-	-	-	-
Total Transfers	-	468,107	-	446,183	(31,500)	100,000	149,980	999,683	-	-	2,132,453.00
Net Inc./Dec. in Fund Balance	-	11,873	-	(42,973)	(15,600)	(22,955,920)	-	-	100,000	-	(22,902,620.00)
Ending Fund Balance	-	102,317	-	-	1,197,719	1,036,395	(6,947)	23,474	5,077,788	9,758	7,440,504.00

Significant Changes to Other Funds

Fund 10 - SELPA Pass Through

No significant changes.

Fund 11 - Adult Education

State revenue decreased with the cessation of the California Apprenticeship Initiative and a reduction of pass-thru funds. The decrease in services and operating expenses to align with the amount of remaining funds available within the California Apprenticeship Initiative.

Fund 12 - Child Development

No significant changes.

Fund 13 - Cafeteria

The decrease in State revenue is due to the removal of one-time School Food Best Practices revenue.

Fund 17 – Special Reserve- Non-Capital

No significant changes.

Fund 40 – Special Reserve- Capital Projects

Capital outlay has increased due to increased construction on the Sutter County Career Training Center building. The transfer in has been reduced by \$1.0 million. The certificate of participation proceeds have been removed from 2024-25.

Fund 63 – Enterprise Fund

- o Shady Creek – No significant changes.

- o Career Training Center – Decrease in other local revenue due to a more conservative participant estimate. Books and supplies decreased in alignment with the lower participant estimate.

Fund 67 – OPEB

No significant changes.

Fund 73 – Scholarship Trust

Initial transfer in of funds removed in 2024-25.

Sutter County Superintendent of Schools
Education Protection Account
Budget for 2024-25

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,070,448.00
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	
TOTAL AVAILABLE		1,070,448.00
EXPENDITURES AND OTHER FINANCING USES		
	Function codes	
(Objects 1000-7999)		
Instruction	1000-1999	4,000.00
Instruction-Related Services	2000-2999	1,066,448.00
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	
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,070,448.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		1,070,448.00
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 Schools 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

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: _____

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, 2024 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 20, 2024
Place: 970 Klamath Lane, Yuba City	Signed: _____
Date: June 12, 2024	Clerk/Secretary of the County Board
Time: 5:30 PM	(Original signature required)

Contact person for additional information on the budget reports:

Name: Nicolaas 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.

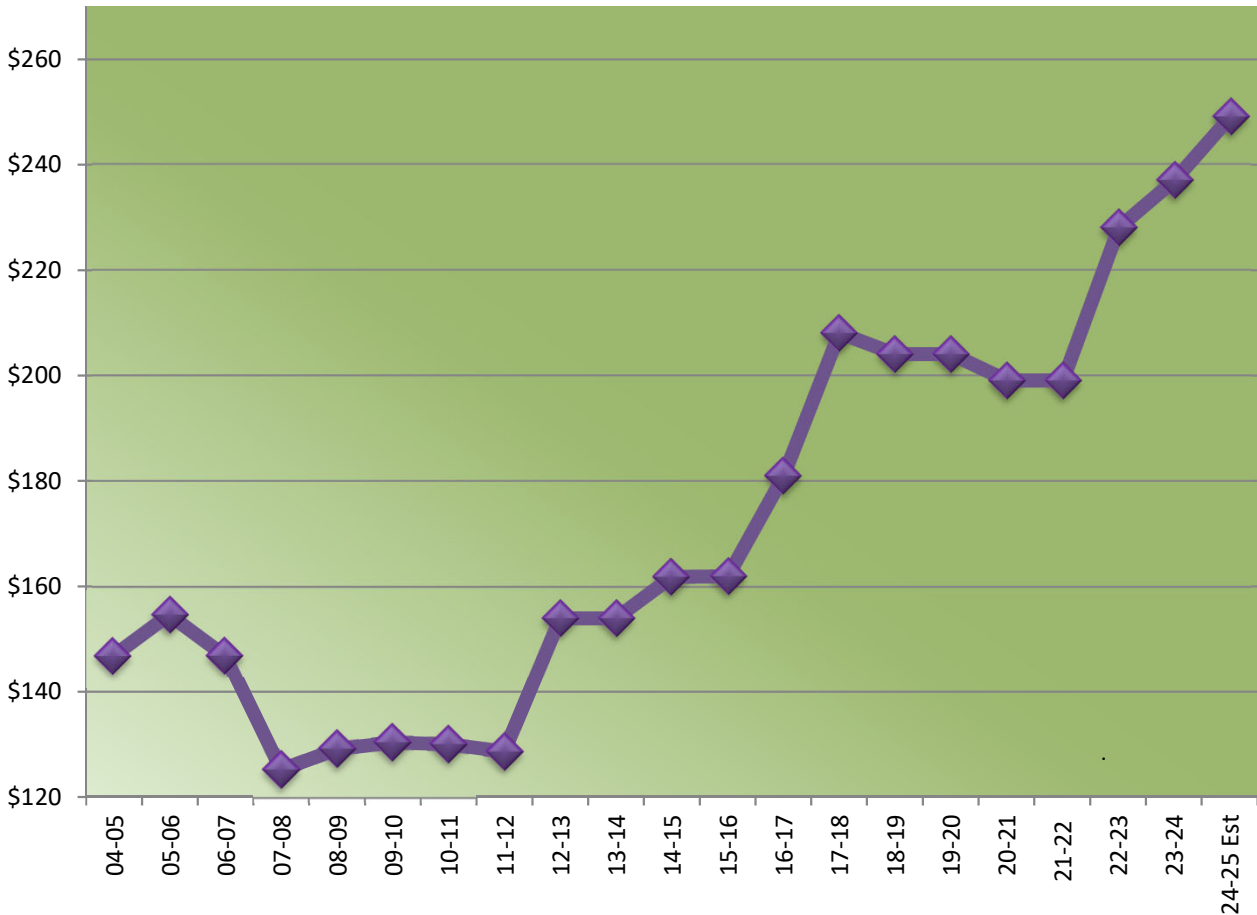
CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected funded ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X
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
7a	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	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	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"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	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"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	n/a	X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> 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? 		X
		<ul style="list-style-type: none"> Adoption date of the LCAP or an update to the LCAP 	06/20/2024	
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 2024-25, it is projected that California school districts will receive \$177.00 per ADA in unrestricted funds and \$72.00 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 2024-25 budget includes an estimate of \$82,897.00 in Lottery revenue. This revenue represents approximately 0.16% of the total budgeted revenue in the General Fund, yet it provides an additional source of unrestricted revenue to support the educational programs.

2024-25 ESTIMATED ACTUAL - LOTTERY

	22-23 Ending	23-24 Revenue	23-24 Expense	Net change	Est. End. 23-24
Sp Ed Un.	4,272.00	51,577.00	55,849.00	(4,272.00)	-
Sp Ed Res.	101,339.00	23,723.00	23,723.00	-	101,339.00
One Stop Un.	34,986.00	-	-	-	34,986.00
One Stop Res.	-	-	-	-	-
Alt Ed Un.	-	5,504.00	5,504.00	-	-
Alt Ed Res.	-	2,531.00	2,531.00	-	-
PCA Un.	826.00	3,186.00	4,012.00	(826.00)	-
PCA Res.	-	1,296.00	1,296.00	-	-
Total Unrestricted	40,084.00	60,267.00	65,365.00	(5,098.00)	34,986.00
Total Restricted	101,339.00	27,550.00	27,550.00	-	101,339.00
Total Lottery	141,423.00	87,817.00	92,915.00	(5,098.00)	136,325.00

2024-25 ESTIMATED BUDGET - LOTTERY

	23-24 Ending	24-25 Revenue	24-25 Expense	Net change	Est. End. 24-25
Sp Ed Un.	-	49,856.00	49,856.00	-	0.00
Sp Ed Res.	101,339.00	20,281.00	20,281.00	-	101,339.00
One Stop Un.	34,986.00	-	-	-	34,986.00
One Stop Res.	-	-	-	-	0.00
Alt Ed Un.	-	5,437.00	5,437.00	-	0.00
Alt Ed Res.	-	2,211.00	2,211.00	-	0.00
PCA Un.	-	3,634.00	3,634.00	-	0.00
PCA Res.	-	1,478.00	1,478.00	-	-
Total Unrestricted	34,986.00	58,927.00	58,927.00	-	34,986.00
Total Restricted	101,339.00	23,970.00	23,970.00	-	101,339.00
Total Lottery	136,325.00	82,897.00	82,897.00	-	136,325.00

Budget, July 1
2023-24 Estimated 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
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	40,084.00		101,339.00	141,423.00
2. State Lottery Revenue	8560	60,267.00		27,550.00	87,817.00
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)		100,351.00	0.00	128,889.00	229,240.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	41,189.00		26,331.00	67,520.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	24,176.00			24,176.00
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			1,219.00	1,219.00
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)		65,365.00	0.00	27,550.00	92,915.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	34,986.00	0.00	101,339.00	136,325.00
D. COMMENTS:					
Expenses in resource 6300 object code 5800 are for online curriculum.					

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.

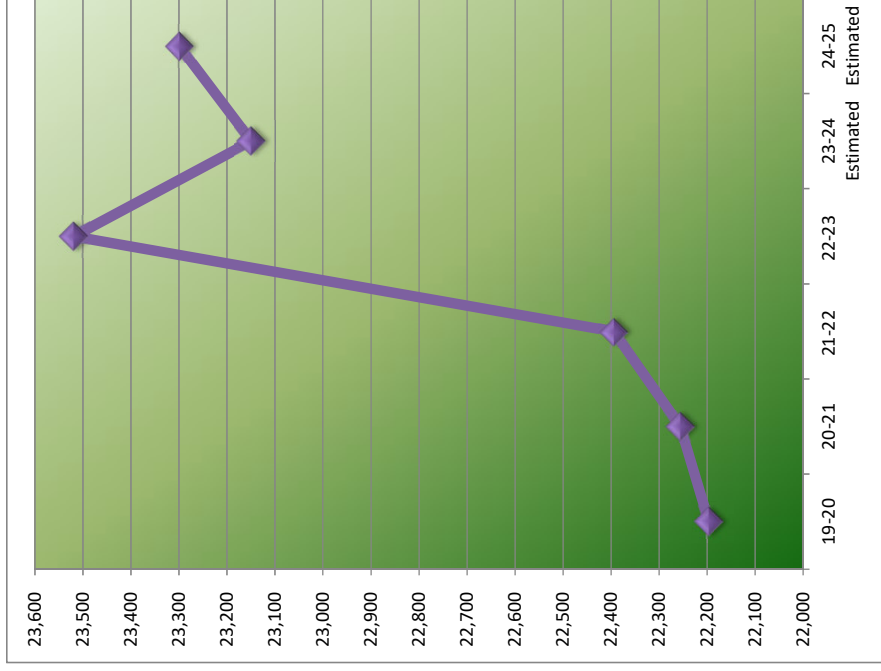
*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

SECTION D: Attendance

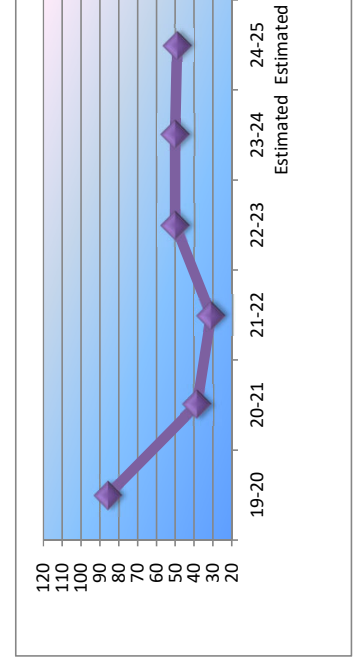


**2024-25 Budget Development
Average Daily Attendance**

	19-20	20-21	21-22	22-23	23-24	24-25
<u>Districts</u>						
Brittan	429	429	429	430	459	479
Browns	135	135	118	130	131	131
East Nicolaus	295	296	290	294	289	281
Franklin	473	473	447	466	475	477
Live Oak Unified	1,803	1,804	1,813	1,842	1,920	1,918
Marcum Illinois	175	175	175	182	175	162
So. Sutter Charter	2,105	2,105	2,104	2,262	2,382	2,455
Meridian	54	59	67	68	68	63
CA Virtual Academy	985	985	985	1,382	1,393	1,456
Nuestro	178	178	165	177	159	158
Sutter Peak Charter Academy	578	578	535	606	634	634
Pleasant Grove	161	162	159	164	150	156
Sutter Union High	774	774	774	765	746	746
Winship-Robbins	114	114	107	111	95	104
Feather River Charter School	1,092	1,092	1,760	2,353	2,496	2,626
Winship Community Charter	107	107	261	-	-	0
Yuba City Unified	11,633	11,633	11,086	11,172	10,469	10,315
AEROSTEM Charter	94	132	148	117	100	100
Twin River Charter	446	451	451	457	475	494
Yuba City Charter	274	274	255	264	252	265
<u>County Operated</u>						
Special Education	291	299	263	277	282	280
	22,196	22,256	22,394	23,519	23,149	23,299
				Estimated	Estimated	Estimated



	19-20	20-21	21-22	22-23	23-24	24-25
<u>County Office</u>						
Comm.School Probation	86	39	31	35	30	27
Pathways Charter Academy	86	39	31	50	20	22
				Estimated	Estimated	Estimated



Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	2.00	2.00	2.00	2.00	2.00	2.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	2.00	2.00	2.00	2.00	2.00	2.00
3. Charter School Funded County Program ADA						
a. County Community Schools	19.75	19.75	19.75	20.00	20.00	20.00
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						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	19.75	19.75	19.75	20.00	20.00	20.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	21.75	21.75	21.75	22.00	22.00	22.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	21.75	21.75	21.75	22.00	22.00	22.00

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	18.09	18.09	30.00	27.00	27.00	27.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	18.09	18.09	30.00	27.00	27.00	27.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	287.06	287.06	287.06	279.84	279.84	279.84
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]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	287.06	287.06	287.06	279.84	279.84	279.84
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	305.15	305.15	317.06	306.84	306.84	306.84
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	23,388.53	23,388.53	23,388.53	23,299.24	23,299.24	23,299.24
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SECTION E: General Fund (01)



**Summary Report of Revenues, Expenditures and Changes in Fund Balance
(Unrestricted and Restricted Combined)
2024-25 Budget Development**

Description	Account Codes	Estimated	Budget	Difference (Col B - A)	% Increase or Decrease
		Actuals	Development		
		2023-24 (A)	2024-25 (B)		
A. Revenues					
1. LCFF	8010-8099	11,580,116	\$ 11,600,993	20,877	0.2%
2. Federal Revenues	8100-8299	4,649,723	\$ 4,167,957	(481,766)	-10.4%
3. Other State Revenues	8300-8599	14,528,341	\$ 13,913,507	(614,834)	-4.2%
4. Other local Revenues	8600-8799	20,365,826	\$ 22,112,760	1,746,934	8.6%
				-	
5. TOTAL REVENUES		\$ 51,124,006	\$ 51,795,217	671,211	1.3%
B. Expenditures					
1. Certificated Salaries	1000-1999	11,156,057	10,996,905	(159,152)	-1.4%
2. Classified Salaries	2000-2999	12,902,694	13,500,178	597,484	4.6%
3. Employee Benefits	3000-3999	10,615,864	11,358,181	742,317	7.0%
4. Books and Supplies	4000-4999	1,151,056	998,295	(152,761)	-13.3%
5. Services, Other Operation	5000-5999	8,067,755	7,300,807	(766,948)	-9.5%
6. Capital Outlay	6000-6999	1,154,677	234,856	(919,821)	-79.7%
7. Other Outgo	7100-7299	1,780,724	1,613,610	(167,114)	-9.4%
	7400-7499	-	-	-	0.0%
8. Direct Support/Indirect	7300-7399	(123,461)	(135,881)	(12,420)	10.1%
9. TOTAL EXPENDITURES		\$ 46,705,366	\$ 45,866,951	\$ (838,415)	-1.8%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)					
		\$ 4,418,640	\$ 5,928,266	\$ 1,509,626	34.2%
D. Other Financing Sources/Uses					
1. Transfers In	8910-8979	35,050	\$ 34,000	(1,050)	-3.0%
2. Transfer Out	7610-7629	3,020,749	2,166,453	(854,296)	-28.3%
3. Contributions	8980-8999	-	-	-	
Total, Other Fin Sources/Uses		\$ (2,985,699)	\$ (2,132,453)	853,246	-28.6%
E. Net Change to Fund Balance					
		\$ 1,432,941	\$ 3,795,813		
F. Fund Balance (Fund 01 only)					
1. Beginning Balance		\$ 20,207,902	\$ 21,640,843		
2. Adjustments/Restatements		\$ -	\$ -		
Ending Balance		\$ 21,640,843	\$ 25,436,656		
G. Components of Ending Fund Balance					
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		
Legally Restricted	9740-9760	\$ 9,513,629	\$ 11,236,603		
Assigned	9780	\$ 9,630,408	\$ 11,787,883		
Res Economic Uncertainties	9789	\$ 2,486,306	\$ 2,401,670		
Unassigned/Unappropriated	9790	\$ -	\$ -		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	10,750,582.00	829,534.00	11,580,116.00	10,771,459.00	829,534.00	11,600,993.00	0.2%
2) Federal Revenue		8100-8299	0.00	4,649,723.00	4,649,723.00	0.00	4,167,957.00	4,167,957.00	-10.4%
3) Other State Revenue		8300-8599	114,556.00	14,413,785.00	14,528,341.00	113,152.00	13,800,355.00	13,913,507.00	-4.2%
4) Other Local Revenue		8600-8799	4,030,091.00	16,335,735.00	20,365,826.00	4,018,042.00	18,094,718.00	22,112,760.00	8.6%
5) TOTAL, REVENUES			14,895,229.00	36,228,777.00	51,124,006.00	14,902,653.00	36,892,564.00	51,795,217.00	1.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,358,758.00	8,797,299.00	11,156,057.00	1,835,532.00	9,161,373.00	10,996,905.00	-1.4%
2) Classified Salaries		2000-2999	5,362,206.00	7,540,488.00	12,902,694.00	5,492,890.00	8,007,288.00	13,500,178.00	4.6%
3) Employee Benefits		3000-3999	3,045,312.00	7,570,552.00	10,615,864.00	3,114,677.00	8,243,504.00	11,358,181.00	7.0%
4) Books and Supplies		4000-4999	502,610.00	648,446.00	1,151,056.00	471,270.00	527,025.00	998,295.00	-13.3%
5) Services and Other Operating Expenditures		5000-5999	1,717,618.00	6,350,137.00	8,067,755.00	1,707,474.00	5,593,333.00	7,300,807.00	-9.5%
6) Capital Outlay		6000-6999	345,719.00	808,958.00	1,154,677.00	143,474.00	91,382.00	234,856.00	-79.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,780,724.00	1,780,724.00	0.00	1,613,610.00	1,613,610.00	-9.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,591,508.00)	2,468,047.00	(123,461.00)	(2,776,188.00)	2,640,307.00	(135,881.00)	10.1%
9) TOTAL, EXPENDITURES			10,740,715.00	35,964,651.00	46,705,366.00	9,989,129.00	35,877,822.00	45,866,951.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,154,514.00	264,126.00	4,418,640.00	4,913,524.00	1,014,742.00	5,928,266.00	34.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	35,050.00	0.00	35,050.00	34,000.00	0.00	34,000.00	-3.0%
b) Transfers Out		7600-7629	3,010,991.00	9,758.00	3,020,749.00	2,166,453.00	0.00	2,166,453.00	-28.3%
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	(949,897.00)	949,897.00	0.00	(708,232.00)	708,232.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,925,838.00)	940,139.00	(2,985,699.00)	(2,840,685.00)	708,232.00	(2,132,453.00)	-28.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			228,676.00	1,204,265.00	1,432,941.00	2,072,839.00	1,722,974.00	3,795,813.00	164.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,326,424.00	8,881,478.00	20,207,902.00	12,127,214.00	9,513,629.00	21,640,843.00	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,326,424.00	8,881,478.00	20,207,902.00	12,127,214.00	9,513,629.00	21,640,843.00	7.1%
d) Other Restatements		9795	572,114.00	(572,114.00)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,898,538.00	8,309,364.00	20,207,902.00	12,127,214.00	9,513,629.00	21,640,843.00	7.1%
2) Ending Balance, June 30 (E + F1e)			12,127,214.00	9,513,629.00	21,640,843.00	14,200,053.00	11,236,603.00	25,436,656.00	17.5%
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	9,513,629.00	9,513,629.00	0.00	11,236,603.00	11,236,603.00	18.1%
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	9,630,408.25	0.00	9,630,408.25	11,787,882.80	0.00	11,787,882.80	22.4%
COE	0000	9780	6,396,501.25		6,396,501.25			0.00	
Special Ed	0000	9780	512,469.00		512,469.00			0.00	
One Stop	0000	9780	35,998.00		35,998.00			0.00	
Educational Services	0000	9780	1,721,812.00		1,721,812.00			0.00	
ROP	0000	9780	6,627.00		6,627.00			0.00	
Alternative Education	0000	9780	200.00		200.00			0.00	
MAA	0000	9780	921,815.00		921,815.00			0.00	
One Stop	1100	9780	34,986.00		34,986.00			0.00	
COE	0000	9780			0.00	8,072,170.80		8,072,170.80	
Special Ed	0000	9780			0.00	497,469.00		497,469.00	
One Stop	0000	9780			0.00	32,593.00		32,593.00	
Educational Services	0000	9780			0.00	2,087,506.00		2,087,506.00	
ROP	0000	9780			0.00	6,627.00		6,627.00	
Alternative Education	0000	9780			0.00	200.00		200.00	
MAA	0000	9780			0.00	1,056,331.00		1,056,331.00	
One Stop	1100	9780			0.00	34,986.00		34,986.00	
e) Unassigned/Unappropriated									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
Reserve for Economic Uncertainties		9789	2,486,305.75	0.00	2,486,305.75	2,401,670.20	0.00	2,401,670.20	-3.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
Slate Aid - Current Year		8011	8,239,045.00	0.00	8,239,045.00	8,389,844.00	0.00	8,389,844.00	1.8%
Education Protection Account State Aid - Current Year		8012	1,200,370.00	0.00	1,200,370.00	1,070,448.00	0.00	1,070,448.00	-10.8%
Slate Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	14,609.00	0.00	14,609.00	14,609.00	0.00	14,609.00	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	843.00	0.00	843.00	843.00	0.00	843.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,857,504.00	0.00	1,857,504.00	1,857,504.00	0.00	1,857,504.00	0.0%
Unsecured Roll Taxes		8042	82,175.00	0.00	82,175.00	82,175.00	0.00	82,175.00	0.0%
Prior Years' Taxes		8043	2,826.00	0.00	2,826.00	2,826.00	0.00	2,826.00	0.0%
Supplemental Taxes		8044	45,493.00	0.00	45,493.00	45,493.00	0.00	45,493.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	114,907.00	0.00	114,907.00	114,907.00	0.00	114,907.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			11,557,772.00	0.00	11,557,772.00	11,578,649.00	0.00	11,578,649.00	0.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	22,344.00	0.00	22,344.00	22,344.00	0.00	22,344.00	0.0%
Property Taxes Transfers		8097	(829,534.00)	829,534.00	0.00	(829,534.00)	829,534.00	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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
TOTAL, LCFF SOURCES			10,750,582.00	829,534.00	11,580,116.00	10,771,459.00	829,534.00	11,600,993.00	0.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	498,359.00	498,359.00	0.00	502,101.00	502,101.00	0.8%
Special Education Discretionary Grants		8182	0.00	197,368.00	197,368.00	0.00	129,196.00	129,196.00	-34.5%
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		123,370.00	123,370.00		101,710.00	101,710.00	-17.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		13,599.00	13,599.00		13,610.00	13,610.00	0.1%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		74,825.00	74,825.00		55,362.00	55,362.00	-26.0%
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		273,971.00	273,971.00		288,720.00	288,720.00	5.4%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,412,037.00	3,412,037.00	0.00	3,021,064.00	3,021,064.00	-11.5%
TOTAL, FEDERAL REVENUE			0.00	4,649,723.00	4,649,723.00	0.00	4,167,957.00	4,167,957.00	-10.4%
OTHER STATE REVENUE									
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		10,101,462.00	10,101,462.00		10,298,796.00	10,298,796.00	2.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	329,175.00	329,175.00	0.00	329,175.00	329,175.00	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	45,514.00	0.00	45,514.00	45,450.00	0.00	45,450.00	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	60,267.00	27,550.00	87,817.00	58,927.00	23,970.00	82,897.00	-5.6%
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	99,750.00	99,750.00	0.00	0.00	0.00	-100.0%
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		132,073.00	132,073.00		132,073.00	132,073.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		491,941.00	491,941.00		515,615.00	515,615.00	4.8%
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	8,775.00	3,231,834.00	3,240,609.00	8,775.00	2,500,726.00	2,509,501.00	-22.6%
TOTAL, OTHER STATE REVENUE			114,556.00	14,413,785.00	14,528,341.00	113,152.00	13,800,355.00	13,913,507.00	-4.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
Sales									
Sale of Equipment/Supplies		8631	27,600.00	0.00	27,600.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	22,257.00	0.00	22,257.00	23,436.00	0.00	23,436.00	5.3%
All Other Sales		8639	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,284,572.00	2,280,348.00	4,564,920.00	2,265,856.00	2,438,235.00	4,704,091.00	3.0%
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	1,563,857.00	1,566,357.00	2,500.00	2,089,960.00	2,092,460.00	33.6%
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	1,057,482.00	5,390,597.00	6,448,079.00	1,184,401.00	5,612,111.00	6,796,512.00	5.4%
Tuition		8710	215,680.00	7,100,933.00	7,316,613.00	121,849.00	7,954,412.00	8,076,261.00	10.4%
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%
TOTAL, OTHER LOCAL REVENUE			4,030,091.00	16,335,735.00	20,365,826.00	4,018,042.00	18,094,718.00	22,112,760.00	8.6%
TOTAL, REVENUES			14,895,229.00	36,228,777.00	51,124,006.00	14,902,653.00	36,892,564.00	51,795,217.00	1.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	384,615.00	5,424,940.00	5,809,555.00	390,242.00	5,664,219.00	6,054,461.00	4.2%
Certificated Pupil Support Salaries		1200	4,411.00	1,679,285.00	1,683,696.00	2,831.00	1,716,903.00	1,719,734.00	2.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,959,732.00	1,693,074.00	3,652,806.00	1,432,459.00	1,780,251.00	3,212,710.00	-12.0%
Other Certificated Salaries		1900	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,358,758.00	8,797,299.00	11,156,057.00	1,835,532.00	9,161,373.00	10,996,905.00	-1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	600.00	3,551,524.00	3,552,124.00	600.00	3,848,583.00	3,849,183.00	8.4%
Classified Support Salaries		2200	404,000.00	1,883,415.00	2,287,415.00	516,017.00	1,912,067.00	2,428,084.00	6.1%
Classified Supervisors' and Administrators' Salaries		2300	2,391,445.00	578,996.00	2,970,441.00	2,350,301.00	578,514.00	2,928,815.00	-1.4%
Clerical, Technical and Office Salaries		2400	2,257,542.00	927,898.00	3,185,440.00	2,346,798.00	940,325.00	3,287,123.00	3.2%
Other Classified Salaries		2900	308,619.00	598,655.00	907,274.00	279,174.00	727,799.00	1,006,973.00	11.0%
TOTAL, CLASSIFIED SALARIES			5,362,206.00	7,540,488.00	12,902,694.00	5,492,890.00	8,007,288.00	13,500,178.00	4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	425,004.00	2,139,360.00	2,564,364.00	321,363.00	2,308,978.00	2,630,341.00	2.6%
PERS		3201-3202	1,401,842.00	2,042,889.00	3,444,731.00	1,522,010.00	2,162,381.00	3,684,391.00	7.0%
OASDI/Medicare/Alternative		3301-3302	448,826.00	809,593.00	1,258,419.00	454,280.00	869,170.00	1,323,450.00	5.2%
Health and Welfare Benefits		3401-3402	362,181.00	1,444,546.00	1,806,727.00	382,316.00	1,613,025.00	1,995,341.00	10.4%
Unemployment Insurance		3501-3502	6,373.00	8,866.00	15,239.00	3,741.00	10,113.00	13,854.00	-9.1%
Workers' Compensation		3601-3602	131,614.00	282,390.00	414,004.00	125,534.00	298,302.00	423,836.00	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	77,642.00	156,886.00	234,528.00	74,264.00	165,021.00	239,285.00	2.0%
Other Employee Benefits		3901-3902	191,830.00	686,022.00	877,852.00	231,169.00	816,514.00	1,047,683.00	19.3%
TOTAL, EMPLOYEE BENEFITS			3,045,312.00	7,570,552.00	10,615,864.00	3,114,677.00	8,243,504.00	11,358,181.00	7.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	35,223.00	35,223.00	0.00	29,781.00	29,781.00	-15.5%
Books and Other Reference Materials		4200	3,659.00	16,255.00	19,914.00	1,308.00	8,611.00	9,919.00	-50.2%
Materials and Supplies		4300	439,456.00	519,777.00	959,233.00	391,540.00	392,173.00	783,713.00	-18.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
Noncapitalized Equipment		4400	59,495.00	77,191.00	136,686.00	78,422.00	96,460.00	174,882.00	27.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			502,610.00	648,446.00	1,151,056.00	471,270.00	527,025.00	998,295.00	-13.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,176,198.00	1,176,198.00	0.00	1,159,237.00	1,159,237.00	-1.4%
Travel and Conferences		5200	184,599.00	231,711.00	416,310.00	169,813.00	139,741.00	309,554.00	-25.6%
Dues and Memberships		5300	87,131.00	11,073.00	98,204.00	89,903.00	10,203.00	100,106.00	1.9%
Insurance		5400 - 5450	265,021.00	3,430.00	268,451.00	265,803.00	4,200.00	270,003.00	0.6%
Operations and Housekeeping Services		5500	412,398.00	0.00	412,398.00	420,760.00	0.00	420,760.00	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	269,269.00	221,488.00	490,757.00	282,384.00	214,100.00	496,484.00	1.2%
Transfers of Direct Costs		5710	(828,337.00)	828,337.00	0.00	(800,781.00)	800,781.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(514,039.00)	18,135.00	(495,904.00)	(559,987.00)	0.00	(559,987.00)	12.9%
Professional/Consulting Services and Operating Expenditures		5800	1,750,197.00	3,819,223.00	5,569,420.00	1,743,326.00	3,225,124.00	4,968,450.00	-10.8%
Communications		5900	91,379.00	40,542.00	131,921.00	96,253.00	39,947.00	136,200.00	3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,717,618.00	6,350,137.00	8,067,755.00	1,707,474.00	5,593,333.00	7,300,807.00	-9.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	138,889.00	403,440.00	542,329.00	59,600.00	0.00	59,600.00	-89.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	36,462.00	261,324.00	297,786.00	51,950.00	91,382.00	143,332.00	-51.9%
Equipment Replacement		6500	170,368.00	144,194.00	314,562.00	31,924.00	0.00	31,924.00	-89.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			345,719.00	808,958.00	1,154,677.00	143,474.00	91,382.00	234,856.00	-79.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	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	1,054,059.00	1,054,059.00	0.00	10,000.00	10,000.00	-99.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	650,510.00	650,510.00	0.00	1,527,455.00	1,527,455.00	134.8%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,780,724.00	1,780,724.00	0.00	1,613,610.00	1,613,610.00	-9.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,468,047.00)	2,468,047.00	0.00	(2,640,307.00)	2,640,307.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(123,461.00)	0.00	(123,461.00)	(135,881.00)	0.00	(135,881.00)	10.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,591,508.00)	2,468,047.00	(123,461.00)	(2,776,188.00)	2,640,307.00	(135,881.00)	10.1%
TOTAL, EXPENDITURES			10,740,715.00	35,964,651.00	46,705,366.00	9,989,129.00	35,877,822.00	45,866,951.00	-1.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	35,050.00	0.00	35,050.00	34,000.00	0.00	34,000.00	-3.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,050.00	0.00	35,050.00	34,000.00	0.00	34,000.00	-3.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	437,566.00	0.00	437,566.00	446,183.00	0.00	446,183.00	2.0%
Other Authorized Interfund Transfers Out		7619	2,570,925.00	9,758.00	2,580,683.00	1,717,770.00	0.00	1,717,770.00	-33.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,010,991.00	9,758.00	3,020,749.00	2,166,453.00	0.00	2,166,453.00	-28.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
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%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(949,897.00)	949,897.00	0.00	(708,232.00)	708,232.00	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			(949,897.00)	949,897.00	0.00	(708,232.00)	708,232.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(3,925,838.00)	940,139.00	(2,985,699.00)	(2,840,685.00)	708,232.00	(2,132,453.00)	-28.6%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	10,750,582.00	829,534.00	11,580,116.00	10,771,459.00	829,534.00	11,600,993.00	0.2%
2) Federal Revenue		8100-8299	0.00	4,649,723.00	4,649,723.00	0.00	4,167,957.00	4,167,957.00	-10.4%
3) Other State Revenue		8300-8599	114,556.00	14,413,785.00	14,528,341.00	113,152.00	13,800,355.00	13,913,507.00	-4.2%
4) Other Local Revenue		8600-8799	4,030,091.00	16,335,735.00	20,365,826.00	4,018,042.00	18,094,718.00	22,112,760.00	8.6%
5) TOTAL, REVENUES			14,895,229.00	36,228,777.00	51,124,006.00	14,902,653.00	36,892,564.00	51,795,217.00	1.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	1,149,565.00	17,404,774.00	18,554,339.00	1,140,215.00	17,882,226.00	19,022,441.00	2.5%
2) Instruction - Related Services		2000-2999	4,295,446.00	4,192,825.00	8,488,271.00	3,813,856.00	4,250,416.00	8,064,272.00	-5.0%
3) Pupil Services		3000-3999	40,987.00	5,384,340.00	5,425,327.00	131,872.00	5,414,611.00	5,546,483.00	2.2%
4) Ancillary Services		4000-4999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services		5000-5999	5,867.00	2,690,021.00	2,695,888.00	3,000.00	2,779,820.00	2,782,820.00	3.2%
6) Enterprise		6000-6999	551,854.00	233,839.00	785,693.00	643,209.00	33,141.00	676,350.00	-13.9%
7) General Administration		7000-7999	3,091,977.00	2,839,324.00	5,931,301.00	2,805,661.00	3,014,392.00	5,820,053.00	-1.9%
8) Plant Services		8000-8999	1,605,019.00	1,438,804.00	3,043,823.00	1,451,316.00	889,606.00	2,340,922.00	-23.1%
9) Other Outgo		9000-9999	0.00	1,780,724.00	1,780,724.00	0.00	1,613,610.00	1,613,610.00	-9.4%
10) TOTAL, EXPENDITURES			10,740,715.00	35,964,651.00	46,705,366.00	9,989,129.00	35,877,822.00	45,866,951.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,154,514.00	264,126.00	4,418,640.00	4,913,524.00	1,014,742.00	5,928,266.00	34.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	35,050.00	0.00	35,050.00	34,000.00	0.00	34,000.00	-3.0%
b) Transfers Out		7600-7629	3,010,991.00	9,758.00	3,020,749.00	2,166,453.00	0.00	2,166,453.00	-28.3%
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	(949,897.00)	949,897.00	0.00	(708,232.00)	708,232.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,925,838.00)	940,139.00	(2,985,699.00)	(2,840,685.00)	708,232.00	(2,132,453.00)	-28.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			228,676.00	1,204,265.00	1,432,941.00	2,072,839.00	1,722,974.00	3,795,813.00	164.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,326,424.00	8,881,478.00	20,207,902.00	12,127,214.00	9,513,629.00	21,640,843.00	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,326,424.00	8,881,478.00	20,207,902.00	12,127,214.00	9,513,629.00	21,640,843.00	7.1%
d) Other Restatements		9795	572,114.00	(572,114.00)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,898,538.00	8,309,364.00	20,207,902.00	12,127,214.00	9,513,629.00	21,640,843.00	7.1%
2) Ending Balance, June 30 (E + F1e)			12,127,214.00	9,513,629.00	21,640,843.00	14,200,053.00	11,236,603.00	25,436,656.00	17.5%
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	9,513,629.00	9,513,629.00	0.00	11,236,603.00	11,236,603.00	18.1%
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	9,630,408.25	0.00	9,630,408.25	11,787,882.80	0.00	11,787,882.80	22.4%
COE	0000	9780	6,396,501.25		6,396,501.25			0.00	
Special Ed	0000	9780	512,469.00		512,469.00			0.00	
One Stop	0000	9780	35,998.00		35,998.00			0.00	
Educational Services	0000	9780	1,721,812.00		1,721,812.00			0.00	
ROP	0000	9780	6,627.00		6,627.00			0.00	
Alternative Education	0000	9780	200.00		200.00			0.00	
MAA	0000	9780	921,815.00		921,815.00			0.00	
One Stop	1100	9780	34,986.00		34,986.00			0.00	
COE	0000	9780			0.00	8,072,170.80		8,072,170.80	
Special Ed	0000	9780			0.00	497,469.00		497,469.00	
One Stop	0000	9780			0.00	32,593.00		32,593.00	
Educational Services	0000	9780			0.00	2,087,506.00		2,087,506.00	
ROP	0000	9780			0.00	6,627.00		6,627.00	
Alternative Education	0000	9780			0.00	200.00		200.00	
MAA	0000	9780			0.00	1,056,331.00		1,056,331.00	
One Stop	1100	9780			0.00	34,986.00		34,986.00	

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,486,305.75	0.00	2,486,305.75	2,401,670.20	0.00	2,401,670.20	-3.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	279,642.00	148,752.00
6266	Educator Effectiveness, FY 2021-22	407,581.00	243,141.00
6300	Lottery: Instructional Materials	101,339.00	101,339.00
6331	CA Community Schools Partnership Act - Planning Grant	100,000.00	0.00
6333	CA Community Schools Partnership Act - Coordination Grant	84,045.00	203,632.00
6500	Special Education	1,140,409.00	1,221,068.00
6546	Mental Health-Related Services	285,050.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	94,946.00	0.00
7085	Learning Communities for School Success Program	489,709.00	747,309.00
7339	Dual Enrollment Opportunities	100,000.00	100,000.00
7399	LCFF Equity Multiplier	75,788.00	51,563.00
7412	A-G Access/Success Grant	92,121.00	30,049.00
7413	A-G Learning Loss Mitigation Grant	150,000.00	150,000.00
7435	Learning Recovery Emergency Block Grant	173,890.00	0.00
7810	Other Restricted State	0.00	12,229.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	3,721.00
8210	Student Activity Funds	1,958.00	1,958.00
9010	Other Restricted Local	5,937,151.00	8,221,842.00
Total, Restricted Balance		9,513,629.00	11,236,603.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF:							
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE		21,447,909.00	19,967,480.00	17,818,770.00	16,753,676.00	15,669,977.00	14,950,316.00	13,747,765.00	16,802,508.00
B. RECEIPTS										
LCCF/Revenue Limit Sources										
Principal Apportionment	8010-8019		345,008.00	345,008.00	822,886.00	621,014.00	621,014.00	822,886.00	621,014.00	621,014.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	29,122.00	789,282.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	16.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		59,958.00	151,237.00	479,623.00	149,049.00	205,429.00	298,677.00	318,610.00	251,765.00
Other State Revenue	8300-8599		750,335.00	1,031,697.00	1,484,788.00	341,971.00	1,488,106.00	607,419.00	1,741,685.00	987,293.00
Other Local Revenue	8600-8799		78,640.00	145,348.00	353,161.00	1,563,111.00	350,767.00	722,050.00	2,820,458.00	2,431,370.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,233,941.00	1,673,290.00	3,140,474.00	2,675,145.00	2,665,316.00	2,480,154.00	6,291,049.00	4,291,442.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		335,529.00	874,734.00	893,917.00	883,600.00	882,241.00	985,637.00	895,004.00	1,183,004.00
Classified Salaries	2000-2999		682,237.00	1,078,828.00	1,076,828.00	1,092,177.00	1,098,456.00	1,116,647.00	1,101,137.00	1,161,142.00
Employee Benefits	3000-3999		391,450.00	845,950.00	853,631.00	855,183.00	857,980.00	870,295.00	864,209.00	953,488.00
Books and Supplies	4000-4999		21,428.00	94,359.00	85,022.00	74,406.00	89,032.00	135,247.00	55,202.00	56,800.00
Services	5000-5999		932,617.00	542,199.00	510,621.00	516,512.00	521,120.00	788,504.00	443,993.00	546,627.00
Capital Outlay	6000-6999		0.00	14,396.00	6,193.00	58,496.00	24,886.00	4,648.00	2,918.00	15,164.00
Other Outgo	7000-7499		(8,450.00)	54,173.00	337,301.00	(3,700.00)	(11,456.00)	1,544.00	(8,083.00)	51,100.00
Interfund Transfers Out	7600-7629		90,271.00	97,794.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		2,445,082.00	3,602,433.00	3,763,513.00	3,476,674.00	3,462,259.00	3,902,522.00	3,354,380.00	3,967,325.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	4,518,944.00	1,470,083.00	1,600,647.00	268,486.00	479,267.00	209,901.00	199,971.00	203,292.00	62,811.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		4,518,944.00	1,470,083.00	1,600,647.00	268,486.00	479,267.00	209,901.00	199,971.00	203,292.00	62,811.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,326,010.00	1,739,371.00	1,820,214.00	710,541.00	761,437.00	132,619.00	(19,846.00)	85,218.00	71,482.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		4,326,010.00	1,739,371.00	1,820,214.00	710,541.00	761,437.00	132,619.00	(19,846.00)	85,218.00	71,482.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		192,934.00	(269,288.00)	(219,567.00)	(442,055.00)	(282,170.00)	77,282.00	219,817.00	118,074.00	(8,671.00)
E. NET INCREASE/DECREASE (B - C + D)			(1,480,429.00)	(2,148,710.00)	(1,065,094.00)	(1,083,699.00)	(719,661.00)	(1,202,551.00)	3,054,743.00	315,446.00
F. ENDING CASH (A + E)			19,967,480.00	17,818,770.00	16,753,676.00	15,669,977.00	14,950,316.00	13,747,765.00	16,802,508.00	17,117,954.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ESTIMATES THROUGH THE MONTH OF:					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH								
	JUNE	17,117,954.00	15,567,673.00	17,639,299.00	18,396,406.00			
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8010-8019	822,886.00	621,014.00	931,677.00	2,264,873.00	0.00	9,460,294.00	
Property Taxes	8020-8079	29,122.00	(23,186.00)	724,579.00	569,437.00		2,118,356.00	
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	22,328.00		22,344.00	
Federal Revenue	8100-8299	364,239.00	179,421.00	285,121.00	1,424,828.00		4,167,957.00	
Other State Revenue	8300-8599	(45,568.00)	1,301,338.00	1,100,485.00	3,123,957.00		13,913,506.00	
Other Local Revenue	8600-8799	1,010,271.00	3,755,335.00	1,466,251.00	7,415,999.00		22,112,761.00	
Interfund Transfers In	8900-8929				34,000.00		34,000.00	
All Other Financing Sources	8930-8979						0.00	
TOTAL RECEIPTS		2,180,950.00	5,833,922.00	4,508,113.00	14,855,422.00	0.00	51,829,218.00	
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	951,048.00	931,054.00	930,005.00	1,251,133.00	0.00	10,996,906.00	
Classified Salaries	2000-2999	1,116,225.00	1,158,176.00	1,193,017.00	1,625,309.00		13,500,179.00	
Employee Benefits	3000-3999	874,518.00	887,071.00	896,396.00	2,208,010.00		11,358,181.00	
Books and Supplies	4000-4999	76,101.00	87,592.00	74,424.00	148,681.00		998,294.00	
Services	5000-5999	650,400.00	466,206.00	512,749.00	869,259.00		7,300,807.00	
Capital Outlay	6000-6999	12,914.00	12,646.00	(1,036.00)	83,633.00		234,856.00	
Other Outgo	7000-7499	121,623.00	(2,293.00)	134,813.00	811,155.00		1,477,727.00	
Interfund Transfers Out	7600-7629	0.00	245,317.00		1,733,070.00		2,166,452.00	
All Other Financing Uses	7630-7699						0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,802,829.00	3,785,769.00	3,740,368.00	8,730,250.00	0.00	0.00	48,033,404.00	48,033,404.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	23,298.00	25,446.00	(10,836.00)	(3,866,842.00)			665,524.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		23,298.00	25,446.00	(10,836.00)	(3,866,842.00)	0.00	0.00	665,524.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(48,300.00)	1,973.00	(198.00)	(5,567,994.00)			(313,483.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(48,300.00)	1,973.00	(198.00)	(5,567,994.00)	0.00	0.00	(313,483.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		71,598.00	23,473.00	(10,638.00)	1,701,152.00	0.00	0.00	979,007.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,550,281.00)	2,071,626.00	757,107.00	7,826,324.00	0.00	0.00	4,774,821.00	3,795,813.00
F. ENDING CASH (A + E)		15,567,673.00	17,639,299.00	18,396,406.00	26,222,730.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								26,222,730.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF:							
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE		26,222,730.00	24,295,919.00	21,687,515.00	20,422,720.00	19,088,462.00	18,232,379.00	16,888,311.00	19,739,967.00
B. RECEIPTS										
LCCF/Revenue Limit Sources										
Principal Apportionment	8010-8019		345,008.00	345,008.00	822,886.00	621,014.00	621,014.00	822,886.00	621,014.00	621,014.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	29,122.00	789,282.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	16.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	151,237.00	479,623.00	149,049.00	205,429.00	298,677.00	318,610.00	251,765.00
Other State Revenue	8300-8599		749,804.00	1,030,966.00	1,483,736.00	341,728.00	1,487,052.00	606,989.00	1,740,452.00	986,594.00
Other Local Revenue	8600-8799		76,457.00	141,313.00	343,356.00	1,519,714.00	341,028.00	702,003.00	2,742,152.00	2,363,867.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,171,269.00	1,668,524.00	3,129,617.00	2,631,505.00	2,654,523.00	2,459,677.00	6,211,510.00	4,223,240.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		346,703.00	903,864.00	923,686.00	913,025.00	911,621.00	1,018,460.00	924,809.00	1,222,400.00
Classified Salaries	2000-2999		699,182.00	1,105,623.00	1,103,573.00	1,119,303.00	1,125,739.00	1,144,382.00	1,128,487.00	1,189,982.00
Employee Benefits	3000-3999		404,914.00	875,046.00	882,992.00	884,597.00	887,490.00	900,228.00	893,933.00	986,283.00
Books and Supplies	4000-4999		21,997.00	96,868.00	87,283.00	76,384.00	91,399.00	138,843.00	56,670.00	58,310.00
Services	5000-5999		931,895.00	541,779.00	510,226.00	516,113.00	520,716.00	787,893.00	443,649.00	546,204.00
Capital Outlay	6000-6999		0.00	12,853.00	5,529.00	52,229.00	22,220.00	4,150.00	2,605.00	13,540.00
Other Outgo	7000-7499		(8,719.00)	55,898.00	348,038.00	(3,818.00)	(11,820.00)	1,594.00	(8,340.00)	52,726.00
Interfund Transfers Out	7600-7629		90,271.00	97,794.00						

Description	Object	Beginning Balances (Ref. Only)	Budget Year (2)												
			July	August	September	October	November	December	January	February					
All Other Financing Uses	7630-7699		0.00												
TOTAL DISBURSEMENTS			2,486,243.00	3,689,725.00	3,861,327.00	3,557,833.00	3,547,365.00	3,995,550.00	3,441,813.00	4,069,445.00					
D. BALANCE SHEET ITEMS															
<u>Assets and Deferred Outflows</u>															
Cash Not In Treasury	9111-9199														
Accounts Receivable	9200-9299	3,853,420.00	1,253,577.00	1,364,913.00	228,945.00	408,684.00	178,988.00	170,520.00	173,352.00	53,561.00					
Due From Other Funds	9310														
Stores	9320														
Prepaid Expenditures	9330														
Other Current Assets	9340														
Lease Receivable	9380														
Deferred Outflows of Resources	9490														
SUBTOTAL		3,853,420.00	1,253,577.00	1,364,913.00	228,945.00	408,684.00	178,988.00	170,520.00	173,352.00	53,561.00					
<u>Liabilities and Deferred Inflows</u>															
Accounts Payable	9500-9599	4,639,492.00	1,865,414.00	1,952,116.00	762,030.00	816,614.00	142,229.00	(21,285.00)	91,393.00	76,662.00					
Due To Other Funds	9610														
Current Loans	9640														
Unearned Revenues	9650														
Deferred Inflows of Resources	9690														
SUBTOTAL		4,639,492.00	1,865,414.00	1,952,116.00	762,030.00	816,614.00	142,229.00	(21,285.00)	91,393.00	76,662.00					
<u>Nonoperating</u>															
Suspense Clearing	9910														
TOTAL BALANCE SHEET ITEMS		(786,072.00)	(611,837.00)	(587,203.00)	(533,085.00)	(407,930.00)	36,759.00	191,805.00	81,959.00	(23,101.00)					
E. NET INCREASE/DECREASE (B - C + D)			(1,926,811.00)	(2,608,404.00)	(1,264,795.00)	(1,334,258.00)	(856,083.00)	(1,344,068.00)	2,851,656.00	130,694.00					
F. ENDING CASH (A + E)			24,295,919.00	21,687,515.00	20,422,720.00	19,088,462.00	18,232,379.00	16,888,311.00	19,739,967.00	19,870,661.00					
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS															

Description	Object	ESTIMATES THROUGH THE MONTH OF:					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH								
	JUNE	19,870,661.00	18,210,482.00	20,082,214.00	20,702,025.00			
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8010-8019	822,886.00	621,014.00	931,677.00	2,432,084.00		9,627,505.00	
Property Taxes	8020-8079	29,122.00	(23,186.00)	724,579.00	569,437.00		2,118,356.00	
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	22,328.00		22,344.00	
Federal Revenue	8100-8299	364,239.00	179,421.00	285,121.00	1,484,786.00		4,167,957.00	
Other State Revenue	8300-8599	(45,535.00)	1,300,417.00	1,099,705.00	3,121,744.00		13,903,652.00	
Other Local Revenue	8600-8799	982,222.00	3,651,074.00	1,425,543.00	7,210,105.00		21,498,834.00	
Interfund Transfers In	8900-8929				34,000.00		34,000.00	
All Other Financing Sources	8930-8979						0.00	
TOTAL RECEIPTS		2,152,934.00	5,728,740.00	4,466,625.00	14,874,484.00	0.00	51,372,648.00	0.00
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	982,719.00	962,060.00	960,975.00	1,292,797.00		11,363,119.00	
Classified Salaries	2000-2999	1,143,949.00	1,186,942.00	1,222,648.00	1,665,677.00		13,835,487.00	
Employee Benefits	3000-3999	904,597.00	917,581.00	927,228.00	2,283,954.00		11,748,843.00	
Books and Supplies	4000-4999	78,124.00	89,921.00	76,403.00	152,635.00		1,024,837.00	
Services	5000-5999	649,896.00	465,845.00	512,352.00	868,586.00		7,295,154.00	
Capital Outlay	6000-6999	0.00	11,291.00	(925.00)	86,203.00		209,695.00	
Other Outgo	7000-7499	125,494.00	(2,366.00)	139,105.00	836,976.00		1,524,768.00	
Interfund Transfers Out	7600-7629		245,317.00		1,733,070.00		2,166,452.00	
All Other Financing Uses	7630-7699						0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,884,779.00	3,876,591.00	3,837,786.00	8,919,898.00	0.00	0.00	49,168,355.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	19,866.00	21,699.00	(9,240.00)	(3,297,356.00)			567,509.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		19,866.00	21,699.00	(9,240.00)	(3,297,356.00)	0.00	0.00	567,509.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(51,800.00)	2,116.00	(212.00)	(5,971,477.00)			(336,200.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(51,800.00)	2,116.00	(212.00)	(5,971,477.00)	0.00	0.00	(336,200.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910	71,666.00	19,583.00	(9,028.00)	2,674,121.00	0.00	0.00	903,709.00	
TOTAL BALANCE SHEET ITEMS		(1,660,179.00)	1,871,732.00	619,811.00	8,628,707.00	0.00	0.00	3,108,002.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		18,210,482.00	20,082,214.00	20,702,025.00	29,330,732.00				
F. ENDING CASH (A + E)									
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								29,330,732.00	

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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)		23,299.24	0.00%	23,299.24	0.00%	23,299.24
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,771,459.00	1.55%	10,938,670.00	2.54%	11,216,964.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	113,152.00	0.00%	113,152.00	0.00%	113,152.00
4. Other Local Revenues	8600-8799	4,018,042.00	0.00%	4,018,042.00	0.00%	4,018,042.00
5. Other Financing Sources						
a. Transfers In	8900-8929	34,000.00	0.00%	34,000.00	0.00%	34,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(708,232.00)	0.00%	(708,232.00)	0.00%	(708,232.00)
6. Total (Sum lines A1 thru A5c)		14,228,421.00	1.18%	14,395,632.00	1.93%	14,673,926.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,835,532.00		1,868,572.00
b. Step & Column Adjustment				33,040.00		161,434.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,835,532.00	1.80%	1,868,572.00	8.64%	2,030,006.00
2. Classified Salaries						
a. Base Salaries				5,492,890.00		5,591,762.00
b. Step & Column Adjustment				98,872.00		100,652.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,492,890.00	1.80%	5,591,762.00	1.80%	5,692,414.00
3. Employee Benefits	3000-3999	3,114,677.00	2.84%	3,203,002.00	3.47%	3,314,200.00
4. Books and Supplies	4000-4999	471,270.00	2.70%	483,994.00	2.64%	496,772.00
5. Services and Other Operating Expenditures	5000-5999	1,707,474.00	2.70%	1,753,576.00	2.64%	1,799,870.00
6. Capital Outlay	6000-6999	143,474.00	2.70%	147,348.00	0.00%	147,348.00
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	(2,776,188.00)	2.37%	(2,841,907.00)	2.44%	(2,911,356.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,166,453.00	0.00%	2,166,453.00	0.00%	2,166,453.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	0.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,155,582.00	1.79%	12,372,800.00	2.93%	12,735,707.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,072,839.00		2,022,832.00		1,938,219.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,127,214.00		14,200,053.00		16,222,885.00
2. Ending Fund Balance (Sum lines C and D1)		14,200,053.00		16,222,885.00		18,161,104.00
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	11,787,882.80		13,753,967.00		15,646,666.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,401,670.20		2,458,418.00		2,503,938.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,200,053.00		16,222,885.00		18,161,104.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,401,670.20		2,458,418.00		2,503,938.00
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	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,401,670.20		2,458,418.00		2,503,938.00
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	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	829,534.00	0.00%	829,534.00	0.00%	829,534.00
2. Federal Revenues	8100-8299	4,167,957.00	0.00%	4,167,957.00	0.00%	4,167,957.00
3. Other State Revenues	8300-8599	13,800,355.00	-0.07%	13,790,499.00	2.46%	14,130,052.00
4. Other Local Revenues	8600-8799	18,094,718.00	-3.39%	17,480,792.00	-0.56%	17,383,039.00
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%	
c. Contributions	8980-8999	708,232.00	0.00%	708,232.00	0.00%	708,232.00
6. Total (Sum lines A1 thru A5c)		37,600,796.00	-1.66%	36,977,014.00	0.65%	37,218,814.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,161,373.00		9,494,549.00
b. Step & Column Adjustment				333,176.00		114,469.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,161,373.00	3.64%	9,494,549.00	1.21%	9,609,018.00
2. Classified Salaries						
a. Base Salaries				8,007,288.00		8,243,724.00
b. Step & Column Adjustment				236,436.00		199,705.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,007,288.00	2.95%	8,243,724.00	2.42%	8,443,429.00
3. Employee Benefits	3000-3999	8,243,504.00	3.67%	8,545,841.00	1.82%	8,701,538.00
4. Books and Supplies	4000-4999	527,025.00	2.62%	540,843.00	2.69%	555,406.00
5. Services and Other Operating Expenditures	5000-5999	5,593,333.00	-0.93%	5,541,578.00	-0.10%	5,535,794.00
6. Capital Outlay	6000-6999	91,382.00	-31.77%	62,348.00	0.00%	62,348.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,613,610.00	0.00%	1,613,610.00	0.00%	1,613,610.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,640,307.00	4.27%	2,753,065.00	2.52%	2,822,514.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
11. Total (Sum lines B1 thru B10)		35,877,822.00	2.56%	36,795,558.00	1.49%	37,343,657.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,722,974.00		181,456.00		(124,843.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,513,629.00		11,236,603.00		11,418,059.00
2. Ending Fund Balance (Sum lines C and D1)		11,236,603.00		11,418,059.00		11,293,216.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	11,236,603.00		11,418,059.00		11,293,216.00
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)		11,236,603.00		11,418,059.00		11,293,216.00
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.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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)		23,299.24	0.00%	23,299.24	0.00%	23,299.24
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	11,600,993.00	1.44%	11,768,204.00	2.36%	12,046,498.00
2. Federal Revenues	8100-8299	4,167,957.00	0.00%	4,167,957.00	0.00%	4,167,957.00
3. Other State Revenues	8300-8599	13,913,507.00	-0.07%	13,903,651.00	2.44%	14,243,204.00
4. Other Local Revenues	8600-8799	22,112,760.00	-2.78%	21,498,834.00	-0.45%	21,401,081.00
5. Other Financing Sources						
a. Transfers In	8900-8929	34,000.00	0.00%	34,000.00	0.00%	34,000.00
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)		51,829,217.00	-0.88%	51,372,646.00	1.01%	51,892,740.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,996,905.00		11,363,121.00
b. Step & Column Adjustment				366,216.00		275,903.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,996,905.00	3.33%	11,363,121.00	2.43%	11,639,024.00
2. Classified Salaries						
a. Base Salaries				13,500,178.00		13,835,486.00
b. Step & Column Adjustment				335,308.00		300,357.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,500,178.00	2.48%	13,835,486.00	2.17%	14,135,843.00
3. Employee Benefits	3000-3999	11,358,181.00	3.44%	11,748,843.00	2.27%	12,015,738.00
4. Books and Supplies	4000-4999	998,295.00	2.66%	1,024,837.00	2.67%	1,052,178.00
5. Services and Other Operating Expenditures	5000-5999	7,300,807.00	-0.08%	7,295,154.00	0.56%	7,335,664.00
6. Capital Outlay	6000-6999	234,856.00	-10.71%	209,696.00	0.00%	209,696.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,613,610.00	0.00%	1,613,610.00	0.00%	1,613,610.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(135,881.00)	-34.62%	(88,842.00)	0.00%	(88,842.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,166,453.00	0.00%	2,166,453.00	0.00%	2,166,453.00
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	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
11. Total (Sum lines B1 thru B10)		48,033,404.00	2.36%	49,168,358.00	1.85%	50,079,364.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		3,795,813.00		2,204,288.00		1,813,376.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		21,640,843.00		25,436,656.00		27,640,944.00
2. Ending Fund Balance (Sum lines C and D1)		25,436,656.00		27,640,944.00		29,454,320.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740	11,236,603.00		11,418,059.00		11,293,216.00
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	11,787,882.80		13,753,967.00		15,646,666.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,401,670.20		2,458,418.00		2,503,938.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,436,656.00		27,640,944.00		29,454,320.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,401,670.20		2,458,418.00		2,503,938.00
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)		2,401,670.20		2,458,418.00		2,503,938.00
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	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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>	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>		8,211,036.00				
<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>		48,033,404.00		49,168,358.00		50,079,364.00
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		48,033,404.00		49,168,358.00		50,079,364.00
<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>		48,033,404.00		49,168,358.00		50,079,364.00
<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>		1,441,002.12		1,475,050.74		1,502,380.92
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)</p>		766,000.00		766,000.00		766,000.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		1,441,002.12		1,475,050.74		1,502,380.92
<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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,546,455.00	3,492,547.00	-1.5%
3) Other State Revenue		8300-8599	4,737,447.00	4,718,489.00	-0.4%
4) Other Local Revenue		8600-8799	(1,079.00)	0.00	-100.0%
5) TOTAL, REVENUES			8,282,823.00	8,211,036.00	-0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	8,283,902.00	8,211,036.00	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,283,902.00	8,211,036.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,079.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,079.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,079.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,079.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,079.00	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					
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	3,546,455.00	3,492,547.00	-1.5%
TOTAL, FEDERAL REVENUE			3,546,455.00	3,492,547.00	-1.5%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	4,713,302.00	4,694,344.00	-0.4%
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	24,145.00	24,145.00	0.0%
TOTAL, OTHER STATE REVENUE			4,737,447.00	4,718,489.00	-0.4%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,079.00)	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			(1,079.00)	0.00	-100.0%
TOTAL, REVENUES			8,282,823.00	8,211,036.00	-0.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	3,570,600.00	3,516,692.00	-1.5%
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	4,713,302.00	4,694,344.00	-0.4%
To County Offices	6500	7222	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,283,902.00	8,211,036.00	-0.9%
TOTAL, EXPENDITURES			8,283,902.00	8,211,036.00	-0.9%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,546,455.00	3,492,547.00	-1.5%
3) Other State Revenue		8300-8599	4,737,447.00	4,718,489.00	-0.4%
4) Other Local Revenue		8600-8799	(1,079.00)	0.00	-100.0%
5) TOTAL, REVENUES			8,282,823.00	8,211,036.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	8,283,902.00	8,211,036.00	-0.9%
10) TOTAL, EXPENDITURES			8,283,902.00	8,211,036.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,079.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,079.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,079.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,079.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,079.00	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					
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	2023-24 Estimated Actuals	2024-25 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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	325,865.00	325,865.00	0.0%
3) Other State Revenue		8300-8599	4,939,008.00	4,403,785.00	-10.8%
4) Other Local Revenue		8600-8799	23,659.00	0.00	-100.0%
5) TOTAL, REVENUES			5,288,532.00	4,729,650.00	-10.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	537,480.00	580,889.00	8.1%
2) Classified Salaries		2000-2999	401,001.00	388,632.00	-3.1%
3) Employee Benefits		3000-3999	375,036.00	394,251.00	5.1%
4) Books and Supplies		4000-4999	43,130.00	43,130.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,001,305.00	674,686.00	-32.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,225,863.00	2,990,277.00	-7.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	105,246.00	114,019.00	8.3%
9) TOTAL, EXPENDITURES			5,689,061.00	5,185,884.00	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(400,529.00)	(456,234.00)	13.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	420,210.00	468,107.00	11.4%
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			420,210.00	468,107.00	11.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,681.00	11,873.00	-39.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,763.00	90,444.00	27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,763.00	90,444.00	27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,763.00	90,444.00	27.8%
2) Ending Balance, June 30 (E + F1e)			90,444.00	102,317.00	13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	90,444.00	102,317.00	13.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	325,865.00	325,865.00	0.0%
TOTAL, FEDERAL REVENUE			325,865.00	325,865.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	3,225,863.00	2,990,277.00	-7.3%
Adult Education Program	6391	8590	862,671.00	871,356.00	1.0%
All Other State Revenue	All Other	8590	850,474.00	542,152.00	-36.3%
TOTAL, OTHER STATE REVENUE			4,939,008.00	4,403,785.00	-10.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,659.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,659.00	0.00	-100.0%
TOTAL, REVENUES			5,288,532.00	4,729,650.00	-10.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	372,818.00	416,795.00	11.8%

**Budget, July 1
Adult Education Fund
Expenditures by Object**

Sutter County Office of Education
Sutter County

51 10512 0000000
Form 11
F8B263EC7P(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	164,662.00	164,094.00	-0.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			537,480.00	580,889.00	8.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	115,304.00	125,897.00	9.2%
Classified Supervisors' and Administrators' Salaries		2300	105,828.00	98,774.00	-6.7%
Clerical, Technical and Office Salaries		2400	179,869.00	163,961.00	-8.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			401,001.00	388,632.00	-3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	169,310.00	181,982.00	7.5%
PERS		3201-3202	84,940.00	83,628.00	-1.5%
OASDI/Medicare/Alternative		3301-3302	31,143.00	31,174.00	0.1%
Health and Welfare Benefits		3401-3402	55,649.00	59,072.00	6.2%
Unemployment Insurance		3501-3502	475.00	491.00	3.4%
Workers' Compensation		3601-3602	15,815.00	16,291.00	3.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	9,173.00	9,771.00	6.5%
Other Employee Benefits		3901-3902	8,531.00	11,842.00	38.8%
TOTAL, EMPLOYEE BENEFITS			375,036.00	394,251.00	5.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	38,130.00	38,130.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			43,130.00	43,130.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	613,480.00	297,810.00	-51.5%
Travel and Conferences		5200	23,409.00	24,264.00	3.7%
Dues and Memberships		5300	1,203.00	1,500.00	24.7%
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	58,082.00	53,480.00	-7.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	154,201.00	133,403.00	-13.5%
Professional/Consulting Services and Operating Expenditures		5800	146,705.00	160,004.00	9.1%
Communications		5900	4,225.00	4,225.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,001,305.00	674,686.00	-32.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	2,068,058.00	1,889,528.00	-8.6%
To County Offices		7212	1,157,805.00	1,100,749.00	-4.9%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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)			3,225,863.00	2,990,277.00	-7.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	105,246.00	114,019.00	8.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			105,246.00	114,019.00	8.3%
TOTAL, EXPENDITURES			5,689,061.00	5,185,884.00	-8.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	420,210.00	468,107.00	11.4%
(a) TOTAL, INTERFUND TRANSFERS IN			420,210.00	468,107.00	11.4%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			420,210.00	468,107.00	11.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	325,865.00	325,865.00	0.0%
3) Other State Revenue		8300-8599	4,939,008.00	4,403,785.00	-10.8%
4) Other Local Revenue		8600-8799	23,659.00	0.00	-100.0%
5) TOTAL, REVENUES			5,288,532.00	4,729,650.00	-10.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,396,673.00	1,153,011.00	-17.4%
2) Instruction - Related Services	2000-2999		638,272.00	614,943.00	-3.7%
3) Pupil Services	3000-3999		171,004.00	187,950.00	9.9%
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		105,246.00	114,019.00	8.3%
8) Plant Services	8000-8999		152,003.00	125,684.00	-17.3%
9) Other Outgo	9000-9999	Except 7600-7699	3,225,863.00	2,990,277.00	-7.3%
10) TOTAL, EXPENDITURES			5,689,061.00	5,185,884.00	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(400,529.00)	(456,234.00)	13.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	420,210.00	468,107.00	11.4%
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			420,210.00	468,107.00	11.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,681.00	11,873.00	-39.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,763.00	90,444.00	27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,763.00	90,444.00	27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,763.00	90,444.00	27.8%
2) Ending Balance, June 30 (E + F1e)			90,444.00	102,317.00	13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	90,444.00	102,317.00	13.1%
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	2023-24	2024-25
			Estimated Actuals	Budget
	6371	CalWORKs for ROCP or Adult Education	82,512.00	102,317.00
	9010	Other Restricted Local	7,932.00	0.00
Total, Restricted Balance			90,444.00	102,317.00

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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	113,059.00	113,059.00	0.0%
3) Other State Revenue		8300-8599	7,880.00	7,880.00	0.0%
4) Other Local Revenue		8600-8799	3,726.00	0.00	-100.0%
5) TOTAL, REVENUES			124,665.00	120,939.00	-3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	118,939.00	118,939.00	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			120,939.00	120,939.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,726.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,726.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(3,726.00)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(3,726.00)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(3,726.00)	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					
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	113,059.00	113,059.00	0.0%
TOTAL, FEDERAL REVENUE			113,059.00	113,059.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,880.00	7,880.00	0.0%
TOTAL, OTHER STATE REVENUE			7,880.00	7,880.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,726.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,726.00	0.00	-100.0%
TOTAL, REVENUES			124,665.00	120,939.00	-3.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	61,059.00	61,059.00	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	57,880.00	57,880.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			118,939.00	118,939.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	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			120,939.00	120,939.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	113,059.00	113,059.00	0.0%
3) Other State Revenue		8300-8599	7,880.00	7,880.00	0.0%
4) Other Local Revenue		8600-8799	3,726.00	0.00	-100.0%
5) TOTAL, REVENUES			124,665.00	120,939.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		118,939.00	118,939.00	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			120,939.00	120,939.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,726.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,726.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(3,726.00)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(3,726.00)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(3,726.00)	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	2023-24 Estimated Actuals	2024-25 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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	106,835.00	96,233.00	-9.9%
3) Other State Revenue		8300-8599	104,654.00	60,000.00	-42.7%
4) Other Local Revenue		8600-8799	1,812.00	0.00	-100.0%
5) TOTAL, REVENUES			213,301.00	156,233.00	-26.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	201,658.00	211,164.00	4.7%
3) Employee Benefits		3000-3999	82,532.00	97,597.00	18.3%
4) Books and Supplies		4000-4999	304,994.00	314,398.00	3.1%
5) Services and Other Operating Expenditures		5000-5999	2,495.00	2,368.00	-5.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	16,215.00	19,862.00	22.5%
9) TOTAL, EXPENDITURES			607,894.00	645,389.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(394,593.00)	(489,156.00)	24.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	437,566.00	446,183.00	2.0%
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			437,566.00	446,183.00	2.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,973.00	(42,973.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	42,973.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	42,973.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	42,973.00	New
2) Ending Balance, June 30 (E + F1e)			42,973.00	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	42,973.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	106,199.00	96,233.00	-9.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	636.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			106,835.00	96,233.00	-9.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	104,654.00	60,000.00	-42.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			104,654.00	60,000.00	-42.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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	1,812.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,812.00	0.00	-100.0%
TOTAL, REVENUES			213,301.00	156,233.00	-26.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	176,597.00	185,633.00	5.1%
Classified Supervisors' and Administrators' Salaries		2300	16,773.00	17,027.00	1.5%
Clerical, Technical and Office Salaries		2400	8,288.00	8,504.00	2.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			201,658.00	211,164.00	4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	38,164.00	39,263.00	2.9%
OASDI/Medicare/Alternative		3301-3302	15,009.00	15,921.00	6.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	22,922.00	35,589.00	55.3%
Unemployment Insurance		3501-3502	142.00	106.00	-25.4%
Workers' Compensation		3601-3602	3,337.00	3,523.00	5.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,010.00	2,122.00	5.6%
Other Employee Benefits		3901-3902	948.00	1,073.00	13.2%
TOTAL, EMPLOYEE BENEFITS			82,532.00	97,597.00	18.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,423.00	23,259.00	-32.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	270,571.00	291,139.00	7.6%
TOTAL, BOOKS AND SUPPLIES			304,994.00	314,398.00	3.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	27.00	150.00	455.6%
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	393.00	-38.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,425.00	1,425.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,495.00	2,368.00	-5.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	16,215.00	19,862.00	22.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,215.00	19,862.00	22.5%
TOTAL, EXPENDITURES			607,894.00	645,389.00	6.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	437,566.00	446,183.00	2.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			437,566.00	446,183.00	2.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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)			437,566.00	446,183.00	2.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	106,835.00	96,233.00	-9.9%
3) Other State Revenue		8300-8599	104,654.00	60,000.00	-42.7%
4) Other Local Revenue		8600-8799	1,812.00	0.00	-100.0%
5) TOTAL, REVENUES			213,301.00	156,233.00	-26.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		591,679.00	625,527.00	5.7%
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		16,215.00	19,862.00	22.5%
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			607,894.00	645,389.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(394,593.00)	(489,156.00)	24.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	437,566.00	446,183.00	2.0%
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			437,566.00	446,183.00	2.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,973.00	(42,973.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	42,973.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	42,973.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	42,973.00	New
2) Ending Balance, June 30 (E + F1e)			42,973.00	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	42,973.00	0.00	-100.0%
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	2023-24	2024-25
			Estimated Actuals	Budget
	7033	Child Nutrition: School Food Best Practices Apportionment	42,973.00	0.00
Total, Restricted Balance			42,973.00	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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,750.00	15,900.00	-10.4%
5) TOTAL, REVENUES			17,750.00	15,900.00	-10.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,750.00	15,900.00	-10.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500.00	2,500.00	0.0%
b) Transfers Out		7600-7629	35,050.00	34,000.00	-3.0%
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			(32,550.00)	(31,500.00)	-3.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,800.00)	(15,600.00)	5.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,228,119.00	1,213,319.00	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,228,119.00	1,213,319.00	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,228,119.00	1,213,319.00	-1.2%
2) Ending Balance, June 30 (E + F1e)			1,213,319.00	1,197,719.00	-1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	1,213,319.00	1,197,719.00	-1.3%
Equipment Replacement and Purchases	0000	9780	1,213,319.00		
Equipment Replacement and Purchases	0000	9780		1,197,719.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9789	0.00	0.00	0.0%
G. ASSETS					
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,750.00	15,900.00	-10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,750.00	15,900.00	-10.4%
TOTAL, REVENUES			17,750.00	15,900.00	-10.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	35,050.00	34,000.00	-3.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,050.00	34,000.00	-3.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			(32,550.00)	(31,500.00)	-3.2%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,750.00	15,900.00	-10.4%
5) TOTAL, REVENUES			17,750.00	15,900.00	-10.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,750.00	15,900.00	-10.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500.00	2,500.00	0.0%
b) Transfers Out		7600-7629	35,050.00	34,000.00	-3.0%
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			(32,550.00)	(31,500.00)	-3.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,800.00)	(15,600.00)	5.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,228,119.00	1,213,319.00	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,228,119.00	1,213,319.00	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,228,119.00	1,213,319.00	-1.2%
2) Ending Balance, June 30 (E + F1e)			1,213,319.00	1,197,719.00	-1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,213,319.00	1,197,719.00	-1.3%
Equipment Replacement and Purchases	0000	9780	1,213,319.00		
Equipment Replacement and Purchases	0000	9780		1,197,719.00	
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	2023-24 Estimated Actuals	2024-25 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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	700,000.00	40.0%
5) TOTAL, REVENUES			500,000.00	700,000.00	40.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,134,649.00	23,755,920.00	1,012.9%
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			2,134,649.00	23,755,920.00	1,012.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,634,649.00)	(23,055,920.00)	1,310.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,100,000.00	100,000.00	-90.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	16,105,092.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,205,092.00	100,000.00	-99.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,570,443.00	(22,955,920.00)	-247.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,421,872.00	23,992,315.00	184.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,421,872.00	23,992,315.00	184.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,421,872.00	23,992,315.00	184.9%
2) Ending Balance, June 30 (E + F1e)			23,992,315.00	1,036,395.00	-95.7%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	23,992,315.00	1,036,395.00	-95.7%
Building Construction and Improvement	0000	9780	23,992,315.00		
Building Construction and Improvement	0000	9780		1,036,395.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500,000.00	700,000.00	40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500,000.00	700,000.00	40.0%
TOTAL, REVENUES			500,000.00	700,000.00	40.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,134,649.00	23,755,920.00	1,012.9%
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			2,134,649.00	23,755,920.00	1,012.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,134,649.00	23,755,920.00	1,012.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,100,000.00	100,000.00	-90.9%
(a) TOTAL, INTERFUND TRANSFERS IN			1,100,000.00	100,000.00	-90.9%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	16,105,092.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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			16,105,092.00	0.00	-100.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			17,205,092.00	100,000.00	-99.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	700,000.00	40.0%
5) TOTAL, REVENUES			500,000.00	700,000.00	40.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,134,649.00	23,755,920.00	1,012.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,134,649.00	23,755,920.00	1,012.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,634,649.00)	(23,055,920.00)	1,310.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,100,000.00	100,000.00	-90.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	16,105,092.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,205,092.00	100,000.00	-99.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,570,443.00	(22,955,920.00)	-247.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,421,872.00	23,992,315.00	184.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,421,872.00	23,992,315.00	184.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,421,872.00	23,992,315.00	184.9%
2) Ending Balance, June 30 (E + F1e)			23,992,315.00	1,036,395.00	-95.7%
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	23,992,315.00	1,036,395.00	-95.7%
Building Construction and Improvement	0000	9780	23,992,315.00		
Building Construction and Improvement	0000	9780		1,036,395.00	
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	2023-24 Estimated Actuals	2024-25 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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,382.00	32,755.00	-7.4%
4) Other Local Revenue		8600-8799	1,328,561.00	1,191,675.00	-10.3%
5) TOTAL, REVENUES			1,363,943.00	1,224,430.00	-10.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	406,141.00	419,610.00	3.3%
2) Classified Salaries		2000-2999	547,901.00	535,135.00	-2.3%
3) Employee Benefits		3000-3999	395,301.00	424,385.00	7.4%
4) Books and Supplies		4000-4999	300,255.00	264,695.00	-11.8%
5) Services and Other Operating Expenses		5000-5999	765,060.00	730,268.00	-4.5%
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			2,414,658.00	2,374,093.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,050,715.00)	(1,149,663.00)	9.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,050,715.00	1,149,663.00	9.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,050,715.00	1,149,663.00	9.4%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,527.00	16,527.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,527.00	16,527.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,527.00	16,527.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			16,527.00	16,527.00	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	16,527.00	16,527.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	35,382.00	32,755.00	-7.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			35,382.00	32,755.00	-7.4%
OTHER LOCAL REVENUE					
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	500.00	500.00	0.0%
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	847,222.00	755,267.00	-10.9%
Other Local Revenue					
All Other Local Revenue		8699	480,119.00	435,188.00	-9.4%
TOTAL, OTHER LOCAL REVENUE			1,328,561.00	1,191,675.00	-10.3%
TOTAL, REVENUES			1,363,943.00	1,224,430.00	-10.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	303,537.00	323,330.00	6.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	102,604.00	96,280.00	-6.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			406,141.00	419,610.00	3.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	110,698.00	110,197.00	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	222,475.00	217,217.00	-2.4%
Clerical, Technical and Office Salaries		2400	190,738.00	197,721.00	3.7%
Other Classified Salaries		2900	23,990.00	10,000.00	-58.3%
TOTAL, CLASSIFIED SALARIES			547,901.00	535,135.00	-2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	112,635.00	108,986.00	-3.2%
PERS		3201-3202	138,401.00	139,821.00	1.0%
OASDI/Medicare/Alternative		3301-3302	67,524.00	67,328.00	-0.3%
Health and Welfare Benefits		3401-3402	27,084.00	54,360.00	100.7%
Unemployment Insurance		3501-3502	1,394.00	984.00	-29.4%
Workers' Compensation		3601-3602	16,148.00	15,972.00	-1.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	9,509.00	9,623.00	1.2%
Other Employee Benefits		3901-3902	22,606.00	27,311.00	20.8%
TOTAL, EMPLOYEE BENEFITS			395,301.00	424,385.00	7.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	50,000.00	50,000.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	240,449.00	210,695.00	-12.4%
Noncapitalized Equipment		4400	9,806.00	4,000.00	-59.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			300,255.00	264,695.00	-11.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,000.00	10,000.00	-9.1%
Dues and Memberships		5300	7,000.00	4,000.00	-42.9%
Insurance		5400-5450	1,605.00	2,105.00	31.2%
Operations and Housekeeping Services		5500	67,790.00	49,500.00	-27.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	148,977.00	72,929.00	-51.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	341,703.00	426,584.00	24.8%
Professional/Consulting Services and					
Operating Expenditures		5800	183,485.00	164,650.00	-10.3%
Communications		5900	3,500.00	500.00	-85.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			765,060.00	730,268.00	-4.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,414,658.00	2,374,093.00	-1.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,050,715.00	1,149,663.00	9.4%
(a) TOTAL, INTERFUND TRANSFERS IN			1,050,715.00	1,149,663.00	9.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			1,050,715.00	1,149,663.00	9.4%
(a-b+e)			1,050,715.00	1,149,663.00	9.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,382.00	32,755.00	-7.4%
4) Other Local Revenue		8600-8799	1,328,561.00	1,191,675.00	-10.3%
5) TOTAL, REVENUES			1,363,943.00	1,224,430.00	-10.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,414,658.00	2,374,093.00	-1.7%
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			2,414,658.00	2,374,093.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,050,715.00)	(1,149,663.00)	9.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,050,715.00	1,149,663.00	9.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,050,715.00	1,149,663.00	9.4%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,527.00	16,527.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,527.00	16,527.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,527.00	16,527.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			16,527.00	16,527.00	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	16,527.00	16,527.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	510,000.00	510,000.00	0.0%
5) TOTAL, REVENUES			510,000.00	510,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,000.00	100,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			100,000.00	100,000.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,877,788.00	4,977,788.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,877,788.00	4,977,788.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,877,788.00	4,977,788.00	2.1%
2) Ending Net Position, June 30 (E + F1e)			4,977,788.00	5,077,788.00	2.0%
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	4,977,788.00	5,077,788.00	2.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	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			510,000.00	510,000.00	0.0%
TOTAL, REVENUES			510,000.00	510,000.00	0.0%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	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%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			410,000.00	410,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	510,000.00	510,000.00	0.0%
5) TOTAL, REVENUES			510,000.00	510,000.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			100,000.00	100,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			100,000.00	100,000.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,877,788.00	4,977,788.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,877,788.00	4,977,788.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,877,788.00	4,977,788.00	2.1%
2) Ending Net Position, June 30 (E + F1e)			4,977,788.00	5,077,788.00	2.0%
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	4,977,788.00	5,077,788.00	2.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Net Position		0.00	0.00

Section N – Foundation Private-Purpose Trust Fund

The Foundation Private-Purpose Fund is used to separate money received for student scholarships.

Funds accounted for in this fund may not be used to support SCSOS' own programs. Funds can only be expended for the specific purposes of the gift or bequest.

The principal revenues in this fund are the following:

- Donations
- Interest

Expense transactions in the Foundation Private-Purpose Fund record the allowable disbursements, such as student scholarships.



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,758.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,758.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			9,758.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	9,758.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	9,758.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	9,758.00	New
2) Ending Net Position, June 30 (E + F1e)			9,758.00	9,758.00	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	9,758.00	9,758.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	9,758.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,758.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
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 + c - d + e)			9,758.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,758.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,758.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			9,758.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	9,758.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	9,758.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	9,758.00	New
2) Ending Net Position, June 30 (E + F1e)			9,758.00	9,758.00	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	9,758.00	9,758.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

	Resource	Description	2023-24	2024-25
			Estimated Actuals	Budget
	9010	Other Restricted Local	9,758.00	9,758.00
Total, Restricted Net Position			9,758.00	9,758.00

Section O – SACS Supplemental



Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	49,726,115.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,480,189.00
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	982,116.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	844,849.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	1,704,569.00
5. Interfund Transfers Out	All	9300	7600-7629	3,020,749.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,369,189.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	7,316,613.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>16,238,085.00</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	<p>394,593.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>			<p>Manually entered. Must not include expenditures in lines A or D1.</p>	
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>29,402,434.00</p>
<p>Section II - Expenditures Per ADA</p>				<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)</p>				<p>39.84</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>738,012.90</p>

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.)	27,685,291.23	684,094.17
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)	27,685,291.23	684,094.17
B. Required effort (Line A.2 times 90%)	24,916,762.11	615,684.75
C. Current year expenditures (Line I.E and Line II.B)	29,402,434.00	738,012.90
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 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	0.00	0.00

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

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	(495,904.00)	0.00	(123,461.00)				
Other Sources/Uses Detail					35,050.00	3,020,749.00		
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	154,201.00	0.00	105,246.00	0.00				
Other Sources/Uses Detail					420,210.00	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	16,215.00	0.00				
Other Sources/Uses Detail					437,566.00	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	35,050.00		

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

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					1,100,000.00	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				

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

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	341,703.00	0.00						
Other Sources/Uses Detail					1,050,715.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					9,758.00			
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
TOTALS	495,904.00	(495,904.00)	123,461.00	(123,461.00)	3,055,799.00	3,055,799.00	0.00	0.00

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	(559,987.00)	0.00	(135,881.00)				
Other Sources/Uses Detail					34,000.00	2,166,453.00		
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	133,403.00	0.00	114,019.00	0.00				
Other Sources/Uses Detail					468,107.00	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	19,862.00	0.00				
Other Sources/Uses Detail					446,183.00	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	34,000.00		
Fund Reconciliation								

Budget, July 1
2024-25 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
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					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
2024-25 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	426,584.00	0.00						
Other Sources/Uses Detail					1,149,663.00	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								
TOTALS	559,987.00	(559,987.00)	135,881.00	(135,881.00)	2,200,453.00	2,200,453.00		

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):	23,299
County Office County Operations Grant ADA Standard Percentage Level:	2.00%

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 (2021-22)	21,927.80	22,208.22	N/A	Met
Second Prior Year (2022-23)	22,727.81	23,518.74	N/A	Met
First Prior Year (2023-24)	22,699.30	23388.53	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 funded 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 (2021-22)	29.04	254.94	22,208.22	3.20
Second Prior Year (2022-23)	24.85	284.60	23,518.74	15.62
First Prior Year (2023-24)	32.00	287.06	23,388.53	19.75
Historical Average:	28.63	275.53	23,038.50	12.86
County Office's County Operated Programs ADA Standard:				
Budget Year (2024-25)				
(historical average plus 2%):	29.20	281.04	23,499.27	13.11
1st Subsequent Year (2025-26)				
(historical average plus 4%):	29.78	286.55	23,960.04	13.37
2nd Subsequent Year (2026-27)				
(historical average plus 6%):	30.35	292.07	24,420.81	13.63

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 (2024-25)	29.00	279.84	23,299.24	20.00
1st Subsequent Year (2025-26)	29.00	279.84	23299.24	20.00
2nd Subsequent Year (2026-27)	29.00	279.84	23299.24	20.00
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)

The County is projecting flat ADA for the Charter School and District Funded Programs for the subsequent years.

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 cost-of-living adjustment (COLA) 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.

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 for 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. 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
- Hold Harmless
- Status: Hold Harmless

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
I. LCFF Funding					
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)	23,388.53	23,299.24	23,299.24	23,299.24
b.	Prior Year ADA (Funded)		23,388.53	23,299.24	23,299.24
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			
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 (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	32.00	29.00	29.00
b.	Prior Year ADA (Funded)		32.00	29.00
c.	Difference (Step 1a minus Step 1b)		(3.00)	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-9.38%	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)	-9.38%	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 (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a.	ADA (Funded) (Form A, line C3f)	19.75	20.0	20.00
b.	Prior Year ADA (Funded)		19.75	20.00
c.	Difference (Step 1a minus Step 1b)		.25	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		1.27%	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)	1.27%	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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. Total weighted percent change (Step 3c in sections II, III and IV)	0.00%	0.00%	0.00%
LCFF Revenue Standard (line V-a, plus/minus 1%):	-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

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 (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected local property taxes (Form 01, Objects 8021 - 8089)	2,118,357.00	2,118,357.00	2,118,357.00	2,118,357.00
Excess Property Tax/Minimum State Aid Standard				
(Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

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 (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	11,557,772.00	11,578,649.00	11,745,860.00	12,024,154.00
County Office's Projected Change in LCFF Revenue:		0.18%	1.44%	2.37%
Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Not Met	Not Met

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.

Explanation
(required if NOT met)

LCFF revenue increased in the subsequent years based on COLA projections.

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County Office's Change in Funding Level (Criterion 2C):	0.18%	1.44%	2.37%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-4.82% to 5.18%	-3.56% to 6.44%	-2.63% to 7.37%

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 (2023-24)	34,674,615.00		
Budget Year (2024-25)	35,855,264.00	3.40%	Met
1st Subsequent Year (2025-26)	36,947,450.00	3.05%	Met
2nd Subsequent Year (2026-27)	37,790,605.00	2.28%	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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County Office's Change in Funding Level (Criterion 2C):	0.18%	1.44%	2.37%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.82% to 10.18%	-8.56% to 11.44%	-7.63% to 12.37%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.82% to 5.18%	-3.56% to 6.44%	-2.63% to 7.37%

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	4,649,723.00		
Budget Year (2024-25)	4,167,957.00	-10.36%	Yes
1st Subsequent Year (2025-26)	4,167,957.00	0.00%	No
2nd Subsequent Year (2026-27)	4,167,957.00	0.00%	No

Explanation:
(required if Yes)

Removal of One-time ESSER III funds and ARP IDEA Part C grant. Also removing ARP Homeless I and II which was fully spent in 2023-24.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	14,528,341.00		
Budget Year (2024-25)	13,913,507.00	-4.23%	No
1st Subsequent Year (2025-26)	13,903,651.00	-0.07%	No
2nd Subsequent Year (2026-27)	14,243,204.00	2.44%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	20,365,826.00		
Budget Year (2024-25)	22,112,760.00	8.58%	Yes
1st Subsequent Year (2025-26)	21,498,834.00	-2.78%	No
2nd Subsequent Year (2026-27)	21,401,081.00	-0.45%	No

Explanation:
(required if Yes)

Increase in projected bill back revenue. Revenue is projected to increase with CYBHI round I and II funds. Increase in fee based tuition revenue for LVN class start, dental program and CNA program.

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

First Prior Year (2023-24)	1,151,056.00		
Budget Year (2024-25)	998,295.00	-13.27%	Yes
1st Subsequent Year (2025-26)	1,024,837.00	2.66%	No
2nd Subsequent Year (2026-27)	1,052,178.00	2.67%	No

Explanation:
(required if Yes)

Decrease in Books and Supplies due to removing Sutter County expanded learning grant, ELOP-Technical Assistance grant, and ARP IDEA Part C grant.

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

First Prior Year (2023-24)	8,067,755.00		
Budget Year (2024-25)	7,300,807.00	-9.51%	Yes
1st Subsequent Year (2025-26)	7,295,154.00	-0.08%	No
2nd Subsequent Year (2026-27)	7,335,664.00	0.56%	No

Explanation:
(required if Yes)

Decrease in services due to removing one-time Learning Recovery grant, Sutter County expanded learning grant, and ELOP-Technical Assistance grant.

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
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2023-24)	39,543,890.00		
Budget Year (2024-25)	40,194,224.00	1.64%	Met
1st Subsequent Year (2025-26)	39,570,442.00	-1.55%	Met
2nd Subsequent Year (2026-27)	39,812,242.00	0.61%	Met

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

First Prior Year (2023-24)	9,218,811.00		
Budget Year (2024-25)	8,299,102.00	-9.98%	Not Met
1st Subsequent Year (2025-26)	8,319,991.00	0.25%	Met
2nd Subsequent Year (2026-27)	8,387,842.00	0.82%	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 NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

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

Decrease in Books and Supplies due to removing Sutter County expanded learning grant, ELOP-Technical Assistance grant, and ARP IDEA Part C grant.

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

Decrease in services due to removing one-time Learning Recovery grant, Sutter County expanded learning grant, and ELOP-Technical Assistance grant.

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 ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	12,155,582.00	364,667.46	371,666.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<p>Explanation: (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 type="checkbox"/>	Other (explanation must be provided)

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 reserves¹ as a percentage of total expenditures and other financing uses², 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 (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
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)	1,928,902.09	2,141,770.56	2,486,305.75
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
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)	1,928,902.09	2,141,770.56	2,486,305.75
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	38,578,041.73	42,835,411.14	49,726,115.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	9,596,126.68	10,482,849.42	8,283,902.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	48,174,168.41	53,318,260.56	58,010,017.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	4.00%	4.00%	4.30%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.30%	1.30%	1.40%

¹ 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.

² 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 (2021-22)	(2,286,276.01)	12,492,793.88	18.30%	Not Met
Second Prior Year (2022-23)	(220,170.53)	13,433,297.21	1.60%	Not Met
First Prior Year (2023-24)	228,676.00	13,751,706.00	N/A	Met
Budget Year (2024-25) (Information only)	2,072,839.00	12,155,582.00		

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 to Fund 40 for future facilities needs.

7. CRITERION: Fund and Cash Balances

- A. 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 ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$7,653,999
1.3%	\$7,654,000	to \$19,138,999
1.0%	\$19,139,000	to \$86,123,000
0.7%	\$86,123,001	and over

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

² 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:

48,033,404.00
County Office's Fund Balance Standard Percentage Level: 1.00%

7A-1. 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):

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
8,211,036.00		

7A-2. 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 (2021-22)	14,678,701.00	13,832,870.34	5.8%	Not Met
Second Prior Year (2022-23)	11,631,835.00	11,546,594.33	.7%	Met
First Prior Year (2023-24)	11,546,595.00	11,898,538.00	N/A	Met
Budget Year (2024-25) (Information only)	12,127,214.00			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7A-3. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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 \$2.1 million wasn't initially budgeted at budget development but occurred during that year.

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

7B-1. Determining if the County Office's Ending Cash Balance is Positive

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

	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Fiscal Year		
Current Year (2024-25)	26,222,730.00	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ 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 uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$87,000 (greater of)	0	to \$7,653,999
4% or \$383,000 (greater of)	\$7,654,000	to \$19,138,999
3% or \$766,000 (greater of)	\$19,139,000	to \$86,123,000
2% or \$2,584,000 (greater of)	\$86,123,001	and over

¹Available 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.

² 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.

³ 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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	48,033,404.00	49,168,358.00	50,079,364.00
County Office's Reserve Standard Percentage Level:	3.00%	3.00%	3.00%

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	48,033,404.00	49,168,358.00	50,079,364.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	8,211,036.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	48,033,404.00	49,168,358.00	50,079,364.00
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,441,002.12	1,475,050.74	1,502,380.92
6. Reserve Standard - by Amount (From percentage level chart above)	766,000.00	766,000.00	766,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,441,002.12	1,475,050.74	1,502,380.92

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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)	2,401,670.20	2,458,418.00	2,503,938.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	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)	2,401,670.20	2,458,418.00	2,503,938.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.00%	5.00%	5.00%
County Office's Reserve Standard (Section 8A, Line 7):	1,441,002.12	1,475,050.74	1,502,380.92
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
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(949,897.00)			
Budget Year (2024-25)	(708,232.00)	(241,665.00)	(25.4%)	Not Met
1st Subsequent Year (2025-26)	(708,232.00)	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	(708,232.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2023-24)	35,050.00			
Budget Year (2024-25)	34,000.00	(1,050.00)	(3.0%)	Met
1st Subsequent Year (2025-26)	34,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	34,000.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2023-24)	3,020,749.00			
Budget Year (2024-25)	2,166,453.00	(854,296.00)	(28.3%)	Not Met
1st Subsequent Year (2025-26)	2,166,453.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	2,166,453.00	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. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Reduction in contribution as a result of anticipated restricted funds in the budget year.

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

Explanation:
(required if NOT met)

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)

Remove transfer 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)

S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

b. Do benefits continue past age 65?

No

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 benefits 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
4,877,788	0

4. OPEB Liabilities

a. Total OPEB liability

4,390,533.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

4,390,533.00

d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Jun 30, 2024

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	260,801.00	260,801.00	260,801.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	126,775.00	120,083.00	182,076.00
d. Number of retirees receiving OPEB benefits	9.00	9.00	9.00

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)"

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--	--------------------------	----------------------------------	----------------------------------

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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	79.20	77.85	77.85	77.85

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.

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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	75,728		
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

6.	Amount included for any tentative salary schedule increases	0	0	
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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	896,412	896,412	896,412
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			
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Certificated (Non-management) - Other

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

S8B. Cost Analysis of 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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	191	202	202	202

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
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

141,598

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

6. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

1,170,524

1,170,524

1,170,524

3. Percent of H&W cost paid by employer

--	--	--

4. Percent projected change in H&W cost over prior year

0.0%

0.0%

Classified (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:

Classified (Non-management) Step and Column Adjustments

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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
1.5%	1.5%	1.5%

Classified (Non-management) Attrition (layoffs and retirements)

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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.):

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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	46.2	43.9	43.9	43.9

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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")

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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.

Jun 20, 2024

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)	Yes
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: Quarterly Report of Surplus Property

BOARD MEETING DATE: June12, 2024

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Maggie Navarro

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

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

BOARD AGENDA ITEM: Adoption of Education Protection Account

BOARD MEETING DATE: June 12, 2024

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Nicolaas Hoogeveen

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

Adoption of the 2024-25 Education Protection Account Program by the Board.

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
REGARDING THE EDUCATION PROTECTION ACCOUNT
RESOLUTION NO. 24-25-I**

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 30th 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 12th day of June 2024, 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

BOARD AGENDA ITEM: Adoption of Resolution No. Specification of the Election Order

BOARD MEETING DATE: June 12, 2024

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Karisa Williams

Reports/Presentation

SUBMITTED BY:

Information

Superintendent Tom Reusser

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

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

The following terms of office for the Sutter County Board of Education are up for election/re-election at the November 5, 2024, election:

Gurv Pamma –Area 1
June McJunkin- Area 2
Victoria Lachance- Area 5

This resolution establishes the particulars for the November 5, 2024 election.

Sutter County Superintendent of Schools

Resolution No. _____

SPECIFICATIONS OF THE ELECTION ORDER

RESOLVED, that pursuant to Education Code Sections 5304 and 5322, the authority for the specifications of the election order, I hereby specify the following with respect to the governing board member election in the Brittan Elementary School District.

Date of Election: November 5, 2024

Purpose of Election: To elect three members to the Sutter County Superintendent Board of Trustees.

CLERK'S CERTIFICATE

I hereby certify that the foregoing is a full true and correct excerpt from the Journal of the Sutter County Superintendent of Schools Board of Trustees pertaining to the adoption of the foregoing resolution, for a (regular) or (special) meeting held on _____, 2024.

On motion of _____, seconded by _____, this resolution was adopted by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Attest:

Clerk of the Governing Board

BOARD AGENDA ITEM: 2024-2027 Sutter County Plan for Providing Educational Services to Expelled Students

BOARD MEETING DATE: June 12, 2024

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

 Brian Gault

Reports/Presentation

SUBMITTED BY:

Information

 Brian Gault

Public Hearing

PRESENTING TO BOARD:

Other (specify)

 Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

Education Code 48926 requires that county superintendents, in conjunction with superintendents of the school district within the county, to develop a plan for providing educational service to expelled pupils in that county. The initial plan was to be adopted by the governing board in each school district within the county and by the county board of education in 1997. Education code 48926 also requires that each county superintendent of schools, in conjunction with district superintendents in the county, submit a triennial update to that plan to the State Superintendent of Public Instruction.

The Sutter County Plan for Expelled Youth has been updated for 2024-2027 and it presented for approval.

Sutter County
Plan for Providing Educational Services to Expelled
Students 2024-2027

By and Between
Sutter County Superintendents of Schools Office

and

AeroSTEM Academy

Brittan Elementary School District

Browns Elementary School District

California Virtual Academy at Sutter

East Nicolaus Joint Union High School District

Franklin Elementary School District

Feather River Charter School

Live Oak Unified School District

Marcum-Illinois Union School District

Meridian Elementary School District

Nuestro Elementary School District

Pleasant Grove Joint Union School District

South Sutter Charter School

Sutter Peak Charter Academy

Sutter Union High School District

Twin Rivers Charter School

Winship Community School

Winship-Robbins Elementary School District

Yuba City Unified School District

Yuba City Charter School

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I. Legislative Overview

California *Education Code (EC)* Section 48926 requires each county superintendent, operating County Community Schools (CCS) to develop, in conjunction with school district superintendents, a plan for providing educational services to all expelled students in that county.

The plan must be adopted by each school district's governing board and by the County Board of Education. Educational programs established to serve expelled youth may be provided by the school district, the County Superintendent of Schools, or in joint agreement with the County Superintendent of Schools.

Chapter 974, Section 8, was enacted into law in 1995, as a result of the passage of Assembly Bill 922, Friedman. Section 48926 requires the development of a plan for providing education services to all expelled students and the submission of the plan to the State Superintendent of Public Instruction prior to June 30, 1997, as well as triennial updates on June 30 thereafter, including the outcome data required by Section 48916.1. In addition, this plan shall be distributed to every district superintendent in Sutter County.

Education Code 48926

Each county superintendent of schools in counties that operate community schools pursuant to Section 1980, in conjunction with superintendents of the school districts within the county, shall develop a plan for providing education services to all expelled pupils in that county. The plan shall be adopted by the governing board of each school district within the county and by the county board of education.

The plan shall enumerate existing educational alternatives for expelled pupils, identify gaps in educational services for expelled pupils, and strategies for filling those service gaps. The plan shall also identify alternative placements for pupils who are expelled and are placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils, as determined by the governing board.

Each county superintendent of schools, in conjunction with the superintendents of the school districts, shall submit to the Superintendent of Public Instruction the county plan for providing educational services to expelled pupils in the county no later than June 30, 1997, and shall submit a triennial update to the plan to the Superintendent of Public Instruction, including the outcome data pursuant to 48916.1, on June 30th thereafter.

Education Code 48916.1(a)

At the time an expulsion of a pupil is ordered, the governing board of the school district shall ensure that an educational program is provided to the pupil who is subject to the expulsion order for the period of the expulsion. Except for pupils expelled pursuant to subdivision (d) of Section 48915, the governing board of a school district is required to implement the provisions of this section only to the extent funds are appropriated for this purpose in the annual Budget Act or other legislation, or both.

II. Expulsion

Education Codes 48900, 48900.2, 48900.3, 48900.4, 48900.7, and 48915 describe the offenses that may or shall result in the suspension or expulsion of a student from his/her school of attendance. Education Code 48916.1 requires the governing board of the

expelling district to ensure that an educational program is provided for the expelled pupil for the duration of the expulsion. Additionally, the governing board of the expelling district maintains the responsibility for developing a *Rehabilitation Plan* for the expelled student and referring the student to an appropriate educational setting. Part of this plan will include a review of the district rehabilitation conditions to be completed prior to readmission to the expelling district.

When the expelling district determines that an educational option does not exist within the district for grades 7-12 expelled students, the district may refer the student to Sutter County Superintendent of Schools (SCSOS) County Community Schools. SCSOS County Community Schools include Feather River Academy (FRA) and Pathways Charter Academy (PCA). SCSOS will review the rehabilitation plan and develop an Individual Learning Plan (ILP), which may include a goal of returning to the expelling district.

Staff from the County Superintendent's Office, in conjunction with the County Probation Department (when appropriate), and the referring school district, will collaboratively develop alternate strategies for those community school students who have difficulty meeting the terms of their plan or who continue to pose a danger to other students.

III. Countywide Educational Service Plan for Expelled Students

Educational programs within Sutter County provide excellent opportunities for expelled students who are in need of traditional and/or alternative education programs. Local school districts offer a broad spectrum of services supplemented by Sutter County Superintendent of Schools programs, providing a continuum of services to expelled students.

- A. Intervention strategies on comprehensive school sites, alternative programs on and off comprehensive school sites, and/or referral to the Sutter County Superintendent of Schools programs respond to student diversity and community needs by providing opportunities for academic, social, and emotional success. Educational leaders meet regularly throughout the year and throughout the county on a number of topics, including reviewing best practices in serving high-risk youth and families. These groups include, but are not limited to, Superintendents' Council, Curriculum and Instruction, Student Support and Outreach, Tri-County Induction Program, School Attendance and Review Board (SARB), Special Education Local Plan Area (SELPA), Human Resources, Internal and External Business, Adult Education, Tri-County ROP, Sutter One Stop, Shady Creek, Family Assistance Service Team (FAST) and The Family Intervention Team (FIT).

Each school district provides intervention strategies that may include, but are not limited to, providing counseling, student study teams, student care teams, academic and emotional assessments, parent training, in-school suspensions, off-campus suspensions, Special Education services, after school activities, School-Based Mental Health, and inclusion of Child Welfare and Attendance.

IV. Sutter County Superintendent of Schools Alternatives

- County Community Schools educate students who are expelled from school districts or who are referred because of truancy or behavior problems. They also serve students who are homeless, on probation or parole, and who are not attending any school. Parents or guardians may also request that their child attend a county community school by submitting such a request to their district of residence.

V. Existing School District Alternatives

Each school district shall ensure that instructional services are provided for pupils who have been recommended for expulsion hearing and/or awaiting placement. A pupil whose behavior resulted in expulsion, including a stipulated expulsion, shall be given a *Rehabilitation Plan* that is designed by the expelling district. Student progress toward meeting the requirements of the *Rehabilitation Plan* should be monitored by the district of residence and the site of placement. Appropriate documentation should be maintained by the school of placement and presented to the expelling district upon a recommendation to return to the district. The *Rehabilitation Plan* may involve one or more of the options outlined below.

The governing board of each school district shall determine which educational alternatives are appropriate and available. Educational alternatives throughout Sutter County for pupils recommended for expulsion include but are not limited to

- Expulsion, suspended order, with placement on the same campus.
- Expulsion, suspended order, with placement on a different school campus within the district.
- Expulsion, suspended order, with placement in district independent study, if the parent/guardian consents.
- Expulsion with referral to a district community day school, if available.
- Expulsion with subsequent transfer to another district.
- Expulsion with referral and recommendation to SCSOS County Community Schools programs (grades 7- 12).

VI. County Community School Referral Process

The referring district shall provide the following documentation to SCSOS at the time of referral for enrollment:

- SCSOS County Community School Referral Form
- CSIS Number
- Expulsion Rehabilitation Plan (If expelled)
- Attendance and Discipline information
- Current transcripts and grades
- Assessment data
- Current SST Plan (if applicable)
- IEP/504 Plan (if applicable)

In addition, families/caregivers must provide a completed enrollment packet. Once all required information is received, a new student orientation is scheduled prior to enrollment. While SCSOS cannot guarantee that its schools will never become full and therefore unable to accept new students, SCSOS will attempt to maintain space for

expelled students through strategies such as limiting the enrollment of students who wish to attend the school on a voluntary basis in order to maintain space for students who are referred by probation, referred by a district, referred through SARB, or who have been expelled. Such strategies shall be implemented as SCSOS deems practical and reasonable, and as permitted by statute.

Expelled pupils referred to SCSOS County Community Schools, including Feather River Academy and Pathways Charter Academy, are under a *Rehabilitation Plan* developed by each district and will be held accountable to both the district and SCSOS for complying with the plan. For all pupils referred to a County Community School, if the placement does not result in meeting the pupil's needs or the pupil commits an offense(s) that precludes them from continuing at the county community school, the county community school staff will:

- a. Upon consultation with the expelling district, offer the student the option of enrolling in other programs available through SCSOS County Community Schools, or an alternative program operated by the expelling district
- b. Refer the pupil to the police department or probation (if appropriate)
- c. Inform and refer the pupil to their home district to find an alternative placement
- d. Inform the family/caregiver of the option of attending a charter school including charter schools other than a SCSOS County Community School, in or out of the county, or a private school (at the family's expense)

SCSOS County Community School staff will provide the expelling district with ongoing progress reports and notification of a pupil's change of residence, termination from the program, or completion of requirements for graduation. SCSOS County Community School staff will provide each district with the data necessary to meet all necessary reporting requirements associated with Education Code section 48916.1.

VII. Referral Process for Students Receiving Special Education Services

For any pupil referred to SCSOS County Community Schools with an active IEP, the referring district must follow the established process to assure compliance with the Individuals with Disabilities Education Act (IDEA), Education Code section 56000, et seq, and Title 5 of the California Code of Regulations. The following steps include:

1. The referring district notifies county community school staff and SCSOS Special Education Administration of a pending referral to the County Community Schools.
2. The referring district will send to the County Community School staff and Sutter County Special Education administration the following documents:
 - a. Documentation of prior interventions
 - b. Transcript
 - c. All testing records (SBAC, CELDT, ELPAC, etc.)
 - d. Immunization records w/ TDAP
 - e. Discipline/behavior records
 - f. School attendance records
 - g. Expulsion documents (if the student is expelled)
 - h. Rehabilitation plan to return to the district (if the student is expelled)
 - i. Most recent IEP (if the student has an IEP) IEP should be current with updated progress
 - j. Most recent special education assessments within 3 year period otherwise

assessments should be updated before referring out

3. Upon receiving the corresponding documents from the referring district, the site administrator will review the information and determine a student's eligibility. Other staff will be used to review the information as needed - e.g., School Psychologist, Special Education Staff, Probation Officer, etc. Special Education students must be provided with the normal provisions, within SELPA timelines, to ensure the due process rights of the student and family, as well as ensure that the expelled student is placed in an appropriate environment that can meet the educational needs of the student per his or her IEP. This includes holding a Transition IEP Meeting once the student's referral has been reviewed and deemed appropriate by SCSOS Special Education Administration and County Community School staff. SCSOS staff must be in attendance at the student's Transition IEP. If the student's IEP stipulates services or materials not available on the County Community School campus, it shall be the responsibility of the referring district to provide and or fund the identified services and materials - e.g., transportation. No student with an IEP that does not provide for independent study will be placed in an independent study program.
4. Once the information has been received, the referring school district shall be notified as soon as possible but no longer than five working days if the SCSOS staff does not believe that it offers an alternative program appropriate for the student. A written explanation for the decision will be provided.
5. Once the student has been accepted, the parents/guardians are invited to an orientation meeting at the County Community School. SCSOS staff will notify the referring district if the parent misses two enrollment appointments or is not responsive to phone calls. SCSOS staff and the district will then determine the next steps.
6. Once the parent participates in the orientation meeting, the student may begin school immediately or on the following day.
7. If the DOR is not the local education agency responsible for special education, County Community School staff will invite the DOR to all IEP meetings.

VIII. Support for Students Returning from Expulsion

A transition team made up of SCSOS County Community School staff, and District of Residence staff, will review the status of each student enrolled, approximately 6 weeks before the end of each semester. This transition team will support the family with the application timeline and paperwork. The transition team will prepare a recommendation for the school board regarding each eligible student's readiness for readmission to a school maintained by the district or to the school the pupil last attended, and will make recommendations as follows:

If readmission is determined to be the appropriate recommendation, a transition plan may be created. Transition plans should address time to acclimate from the alternative school setting to the comprehensive school site and should include the identification of a caring adult mentor established as a point of contact at the home school.

If student meets readmission criteria but desires to stay at the county community school, the transitions team's recommendation may involve approval of readmission

followed by approval of enrollment in the County Community School under the parent choice criteria.

If readmission not determined to be appropriate, the transition team should prepare a recommendation for a 1-semester or 1-year plan that clearly describes the criteria and actions required for re-admittance or removal of expelled designation.

Per education code 48916 the school board is ultimately responsible for reviewing each pupil not later than the last day of the semester in which the expulsion occurred, or one year from the date of expulsion for expulsions pursuant to 48915. Upon making a decision the board will communicate with parent/guardians and county community school staff and will begin plans for transition or modified rehabilitation contracts.

IX. Gaps in Educational Services for Expelled Students

There were several potential gaps in providing a comprehensive service model for expelled youth in Sutter County as identified in the 2021 plan and others added in 2024. The districts and SCSOS must work to develop solutions that are both educationally sound and financially feasible.

A. Identified Gap and Strategy: A pupil expelled under Education Code section 48915 by a district could potentially re-offend under the same section during placement in a district community day school or a county community school, resulting in a referral back to the district of residence.

1. 2021 Strategy:

- a.** In consultation with the expelling district, students/families may be given the choice of transfer between FRA and PCA. Short-term Independent Study is offered through FRA and both independent study programs can make arrangements to meet with students outside of normal student attendance hours or at a mutually agreed upon off-site location.
- b.** When all educational options available to SCSOS County Community Schools are exhausted, placement in a contiguous county will be explored. SCSOS has established a reciprocal relationship with Yuba and Colusa counties to address the service gap.
- c.** Pupils have the option to apply to a private school at no expense to the school district or apply to a charter school, including charter schools other than a SCSOS County Community School, in or out of the county. The private school or charter school is not obligated to accept the pupil.

This strategy has proven effective. The use of short or long-term independent study has allowed expelled youth to be served at the County Community School and not returned to

the district of residence.

B. Identified Gap and Strategy: The geographic spread of schools in Sutter County presents a transportation challenge for the pupils and refers school districts to FRA.

2. 2021 Strategy:

- a. The County receives a limited number of referrals from schools not within the city limits of Yuba City. City bus passes are provided where appropriate. Two SCSOS staff members are available each morning to pick up students. In addition, students receive Independent Study making it easier to access the program because they are required to come to campus only one day per week. This strategy remains in effect.
- b. SCSOS expanded Independent Study opportunities through the addition of PCA upon referral by the District of Residence.

This strategy has proven effective. Through a combination of SCSOS individualized transportation and providing city bus passes when applicable, transportation has been removed as a barrier.

A. Identified Gap and Strategy: Elementary students may not be housed on the same campus as students in grades 7-12. Currently, Feather River Academy's programs are housed on a single site. Also, elementary schools expell very few students.

3. 2021 Strategy:

- a. Sutter County continues to experience a small number of pupils expelled from elementary schools. These small numbers continue to pose a cost-prohibitive challenge to establishing a classroom for Sutter County's expelled elementary pupils. There is interest from the districts and the SCSOS to explore expansion to include community school options for elementary-aged students.
- b. SCSOS has added PCA as an Independent Study option for elementary students.

The addition of Pathways Charter Academy as a County Community School has proven effective in meeting the needs of the expelled 7th and 8th grade students. Despite being primarily a non-seat based program, 7th and 8th grade students are required to attend a minimum of 2 hours per day.

B. Identified Gap and Strategy: Students whose behavior becomes increasingly dangerous or whose truancy does not respond to Probation or judicial consequences may no longer qualify to attend FRA and may be referred back to their DOR.

4. 2021 Strategy:

- a. In an effort to support students and families, SCSOS will provide Independent Study with contacts limited to 'outside of normal student attendance hours' or enrollment in PCA if determined appropriate by SCSOS, DOR, and parents.
- b. Establishment of a flow chart ensuring the involvement of DOR, probation, and community school staff in problem-solving and exploration of service models prior to resorting to return to DOR.

This strategy has proven effective. The use of short or long-term independent study has

allowed expelled you to be served at the County Community School and not returned to the district of residence.

- C. Identified GAP and Strategy: All students have experienced some learning loss as a result of disruptions caused by COVID and the decreased instructional time.

5. 2021 Strategy:

- a. Students will be assessed to identify academic and social strengths and needs. An Individual Learning Plan (ILP) and Individual Success Plan (ISP) will be developed for each student. Supplemental supports and services will be assigned and monitored through the ILP/ISP.

Individualized Learning Plans with academic and social emotional focus areas that are supported by additional counselor time, intervention specialist time and classroom support from 2-3 instructional aides has helped students to successfully reintegrate into in-person instruction.

- D. Identified GAP and Strategy: It was difficult to support English Learners' progress toward fluency during COVID-19.

6. 2021 Strategy:

Supplemental services will be provided in the form of an online designated ELD curriculum and support from paraeducators. Since the return to in-person instruction, High Five for All strategies and designated ELD has been provided to support English Learners progress toward proficiency.

There are several potential gaps in providing a comprehensive service model for expelled youth in Sutter County as identified in the 2024 – 2027 Plan. The districts and SCSOS must work to develop solutions that are both educationally sound and financially feasible.

- A. **Identified Gap and Strategy:** A pupil expelled under Education Code section 48915 by a district could potentially re-offend under the same section during placement in a district community day school or a county community school, resulting in a referral back to the district of residence.

A. 2024 Strategy:

1. In consultation with the expelling district, students/families may be given the choice of transfer between FRA and PCA. Short-term Independent Study is offered through FRA and both independent study programs can make arrangements to meet with students outside of normal student attendance hours or at a mutually agreed upon off-site location.
2. When all educational options available to SCSOS County Community Schools are exhausted, placement in a contiguous county will be explored. SCSOS has established a reciprocal relationship with Yuba and Colusa counties to address the service gap.
3. Pupils have the option to apply to a private school at no expense

to the school district or apply to a charter school, including charter schools other than a SCSOS County Community School, in or out of the county. The private school or charter school is not obligated to accept the pupil.

B. Identified Gap and Strategy: The geographic spread of schools in Sutter County presents a transportation challenge for the pupils and refers school districts to FRA.

B. 2024 Strategy:

1. The County receives a limited number of referrals from schools not within the city limits of Yuba City. City bus passes are provided where appropriate. Two SCSOS staff members are available each morning to pick up students. In addition, students receive Independent Study making it easier to access the program because they are required to come to campus only one day per week. This strategy remains in effect.
2. SCSOS expanded Independent Study opportunities through the addition of PCA upon referral by the District of Residence.

C. Identified Gap and Strategy: Elementary students may not be housed on the same campus as students in grades 7-12. Currently, Feather River Academy's programs are housed on a single site. Also, elementary schools expel very few students.

1. 2024 Strategy:

2. Sutter County continues to experience a small number of pupils expelled from elementary schools. These small numbers continue to pose a cost-prohibitive challenge to establishing a classroom for Sutter County's expelled elementary pupils. There is interest from the districts and the SCSOS to explore expansion to include community school options for elementary-aged students.
3. SCSOS has added PCA as an Independent Study option for elementary students.

D. Identified Gap and Strategy: Students whose behavior becomes increasingly dangerous or whose truancy does not respond to Probation or judicial consequences may no longer qualify to attend FRA and may be referred back to their DOR.

1. 2024 Strategy:

2. In an effort to support students and families, SCSOS will provide Independent Study with contacts limited to 'outside of normal student attendance hours' or enrollment in PCA if determined appropriate by SCSOS, DOR, and parents.
3. Establishment of a flow chart ensuring the involvement of DOR, probation, and community school staff in problem-solving and exploration of service models prior to resorting to return to DOR.

E. Identified Gap and Strategy: Expelled youth on independent study may not be prepared to transition directly back to a traditional high school campus.

1. 2024 Strategy:

- a) Students who desire readmission and are eligible, based on the district rehabilitation plan, will be enrolled in FRA's seat based program for a minimum of 30 days prior to the school board review of the readmission request.

X. School-Wide Focus and Foundation

In 2020/21, the staff committed to becoming a Positive Behavior Interventions and Supports (PBIS) school and engaged in intensive training and implementation support with Placer County Office of Education training and support continued through 2021/22. In 2022/23 SCSOS added a coordinator position to continue the PBIS work with in-house support. Positive Behavioral Interventions and Supports (PBIS) is an evidence-based, tiered framework for supporting students' behavioral, academic, social, emotional, and mental health. When implemented with fidelity, PBIS improves social-emotional competence, academic success, and school climate. It also improves teacher health and well-being. It is a way to create positive, predictable, equitable, and safe learning environments where everyone thrives. Staff, students, and families have identified a positive change in culture and atmosphere even in the early stages of implementation which occurred under pandemic conditions. In 2023/24 the county community school staff added an intensive focus on being trauma-informed and implementing Restorative Practices.

Mental and behavioral health continues to be an area of need for both students and families.

SCSOS County Community Schools have identified resources to implement strategic support for all students. The following represents key resources:

- A. Ensuring strong Tier I support including PBIS, Social Emotional Learning (SEL) signature practices, and also, providing equitable learning environments that emphasize unbiased, culturally and linguistically responsive instruction.
- B. Partner with the SCSOS Student Support and Outreach department for mental health support
- C. Increase the ratio of Counselors to students
- D. Study and implement concepts of Growth Mindset
- E. Study and implement concepts of Trauma Informed Care and Adverse Childhood Experiences (ACEs)
- F. Study and implement concepts of Restorative Justice
- G. Pursue mentoring opportunities

Long Term Outcomes - Decreases in:

- Suspension
- Students failing placement in the County Community School
- Discipline Referrals
- Referrals to Special Education
- Chronic Absenteeism
- Incidents of Bullying or harassment
- Risk Factors

Long-Term Outcomes- Increase in

- Pupil Attendance Graduation Rates

- Measure of Student Academic Achievement School Climate
- Average instructional time in integrated settings for students with IEPs and students' social-emotional competence.
- Protective Factors

Intervention and Referral Report

As a condition of the re-authorization of the Sutter County's *Plan for Providing Educational Services to Expelled Students*, SCSOS County Community School staff will implement and send a bi-annual report to each expelled student's DOR keeping them up to date on their student's progress. This report will also include interventions that have been provided to students, students who have dropped from a SCSOS County Community School, students who have transferred to other educational settings, or who move from the area as changes take place.

Interventions provided to students, which may be included in the report, are:

- Warnings/resets
- Parent/Teacher Contact
- Referral to on-site counseling and/or Student Support and Outreach staff
- Exclusion from school activities
- Behavior contract
- Community referral services
- Parent visitation in class
- Student Care Team
- Projects on campus
- Community service
- In-school suspension
- Behavior support plan
- Placement in an alternative classroom for a defined time period
- Referral to SARB
- Increased Home Visits and Parent participation
- Trauma Informed Care Process, i.e. ACEs survey
- Partnership with Sutter County Probation
- PBIS
- Practices of Restorative Justice
- Access to Career Technical Education (CTE)

As deemed appropriate, SCSOS County Community School staff will make appropriate referrals for students who meet the criteria for the following services and programs:

- Forward Thinking Journaling
- Cognitive Behavioral Therapy for Substance Using Adolescents
- The Parent Project
- Sutter-Yuba Behavioral Health (SYBH)
- Children Systems of Care (CSOC)
- Seeking Safety

- Grief Counseling
- Brief Intervention
- Why Try
- Student Support and Outreach Student Care Team (SCT)
- Aggression Replacement Therapy (ART)
- Transitional Aged Youth (TAY)
- Family Assistance Service Team (FAST)
- The Family Intervention Team (FIT)
- Youth for Change
- Coordinated Entry
- Hands of Hope
- Yuba Sutter Food Bank
- Sutter County Welfare Services
- Sutter County One Stop and Adult Education
- Alta California Regional Center
- Sutter County Public Health
- Sutter County Welfare Division

H. Revenue

The referring district will pass all ADA and other revenue generated by pupils while in attendance at FRA or PCA, including but not limited to Supplemental and Concentration funds, Lottery, and special one-time funds to SCSOS. For students receiving special education services, the referring district, not SCSOS, shall be responsible for all special education costs per the Sutter SELPA billing model. If the student changes District of Residence or District of Attendance while enrolled in SCSOS County Community School, the district that would otherwise be responsible for Special Education costs had the student not been enrolled in the CCS shall be responsible for Special Education costs. The District of Special Education Accountability will be included through the IEP process. For out-of-county placements, please refer to the SELPA interagency agreement. Districts shall be directly involved in creating new programs that address specific district needs and which may generate costs for the districts. In the event the districts request services or programs that create additional costs, each district's share of those costs will be billed back to the districts based on their share of the program's usage. A district's share of program usage will be calculated based on the district enrollment of students on December 1st of each school year.

Districts agree to notify SCSOS by January 15th of the school year, prior to implementing alternative programs that would result in significant loss of ADA for the community school. The notification would allow SCSOS to make appropriate adjustments in staffing for the following year and present March 15th certificated lay-off notifications as required by the Education Code, if necessary. Should a district fail to notify SCSOS in a timely manner, and deficits result, the district will be included in the bill based on figures generated from the prior attendance period, whether the district remains in the program or not.

Sutter County

Plan for Providing Educational Services to Expelled Students

2024-2027

California Education Code Section 48926 requires each county superintendent of schools, in conjunction with the superintendents of the school districts within the county, to develop a plan for providing educational services to all expelled pupils in that county. It further requires that the governing board of each school district within the county and the county board of education adopt the plan. Finally, this section requires that "each county superintendent of schools, in conjunction with the superintendents of local school districts.... shall submit a triennial update to the plan." In order to satisfy the legal requirement for a triennial update to the plan, I submit the following request on behalf of my district.

As superintendent, I would like to request that the Plan for Providing Educational Services to Expelled Students be submitted for triennial update in June 2024.



AeroSTEM Academy

Heather Azevedo

Heather Azevedo (Apr 3, 2024 09:19 PDT)

Brittan Elementary School District

Kerrie Corbridge

Kerrie Corbridge (Mar 12, 2024 08:13 PDT)

Browns Elementary School District

April Wynn

California Virtual Academy at Sutter



Neil Stinson (Mar 12, 2024 09:40 PDT)

East Nicolaus Joint Union
High School District

Darcy Belluga

Feather River Charter School

Lisa Shelton

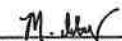
Lisa Shelton (Mar 25, 2024 11:40 PDT)

Franklin Elementary School District

Mathew Gulbrandsen

Mathew Gulbrandsen (Mar 11, 2024 15:46 PDT)

Live Oak Unified School District



Maggie Irby (Mar 19, 2024 18:42 PDT)

Marcum-Illinois Union School District

3/11/24

Board Meeting Date

3/12/2024

Board Meeting Date

03/12/2024

Board Meeting Date

03/11/2011

Board Meeting Date

03/11/2024

Board Meeting Date

03/04/2024

Board Meeting Date

Board Meeting Date

03/13/2024

Board Meeting Date

Board Meeting Date

Chris Meyer
Chris Meyer (Apr 1, 2024 15:10 PDT)

Meridian Elementary School District

3/14/24
Board Meeting Date

Baljinder
Baljinder Dhijon (Mar 13, 2024 11:04 PDT)

Nuestro Elementary School District

3/12/2024
Board Meeting Date

Dave Tarr
Dave Tarr (Apr 8, 2024 07:43 PDT)

Pleasant Grove Joint Union
School District

3-12-24
Board Meeting Date

Cynthia Rachel
Cynthia Rachel (Apr 1, 2024 14:20 PDT)

South Sutter Charter School

Board Meeting Date

Ermano

Sutter Peak Charter Academy

Board Meeting Date
4-9-2024

Ryan Robison
Ryan Robison (Mar 25, 2024 12:35 PDT)

Sutter Union High School District

Board Meeting Date
3-13-2024

Obie Leff
Obie Leff (Mar 11, 2024 16:09 PDT)

Twin Rivers Charter School

Board Meeting Date
3-4-24

Darcy Bellaga

Winship Community School

Board Meeting Date
4-10-2024

Dawn Carl
Dawn Carl (Mar 11, 2024 16:05 PDT)

Winship-Robbins School District

Board Meeting Date

Yuba City Unified School District

Board Meeting Date
3/6/2024

Mr. Womay

Yuba City Charter School

Board Meeting Date

BOARD AGENDA ITEM: CCAP Partnership Agreement with Yuba Community College

BOARD MEETING DATE: May 8, 2024

AGENDA ITEM SUBMITTED FOR:

PREPARED BY: Joe Hendrix and

Action

SUBMITTED BY: Joe Hendrix

Reports/Presentation

Information

PRESENTING TO BOARD:
Joe Hendrix

Public Hearing

Other (specify)

BACKGROUND AND SUMMARY INFORMATION:

CCAP Partnership Agreement with Yuba Community College.

**COLLEGE AND CAREER ACCESS PATHWAYS PARTNERSHIP AGREEMENT
A DUAL ENROLLMENT PARTNERSHIP AGREEMENT**

Begin date: July 1, 2024

End date: June 30, 2027

This College and Career Access Pathways Partnership Agreement (“CCAP Agreement”) is between Yuba Community College District (“COMMUNITY COLLEGE DISTRICT”), 3301 East Onstott Road, Yuba City, CA 95991, and Sutter County Superintendent of Schools Office (“COUNTY OFFICE OF EDUCATION”), 970 Klamath Lane, Yuba City, CA 95993. COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION will collectively be referred to as “PARTIES,” or individually as “PARTY.”

RECITALS

WHEREAS, the mission of the COMMUNITY COLLEGE DISTRICT includes providing educational programs and services that are responsive to the needs of the students and communities within the COMMUNITY COLLEGE DISTRICT; and

WHEREAS, students who complete college credit while enrolled in high school are more likely to earn high school diplomas, to enroll in community colleges and four-year colleges, to attend post-secondary education on a full-time basis, and to complete degrees in those institutions than students without these experiences; and

WHEREAS, COUNTY OFFICE OF EDUCATION is a public COUNTY OFFICE OF EDUCATION serving the most vulnerable student populations located within the regional service area of COMMUNITY COLLEGE DISTRICT unless otherwise specified and agreed to as stated in Education Code section 76004, subdivision (e); and

WHEREAS, COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION desire to enter into this CCAP Agreement for the purpose of offering or expanding dual enrollment opportunities, consistent with the provisions of AB 288, for high school pupils “who may not already be college bound or who are underrepresented in higher education, with the goal of developing seamless pathways from high school to community college for career technical education or preparation for transfer, improving high school graduation rates, or helping high school pupils achieve college and career readiness” and “underachieving students, those from groups underrepresented in postsecondary education, those who are seeking advanced studies while in high school, and those seeking a career technical education credential or certificate.” (Ed. Code, § 76004, subd. (a); Assem. Bill No. 288 (2015-2016 Reg. Sess.) Sec. 1 (d)); and

WHEREAS, instruction will comply with the student selection standards, curriculum guidelines, recommendations, and procedures promulgated by applicable law, the California Community College Chancellor’s Office and COMMUNITY COLLEGE DISTRICT; and

WHEREAS, participation in the CCAP Agreement is consistent with the core mission of California Community Colleges pursuant to Education Code section 66010.4, and that pupils participating in a CCAP Agreement will not lead to enrollment displacement of otherwise eligible adults in the community college (Ed. Code, § 76004, subd. (k)(2)); and

NOW THEREFORE, COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION agree as follows:

1. TERM OF AGREEMENT

- 1.1 The term of this CCAP Agreement shall be for three (3) years beginning on July 1, 2024 and ending on June 30, 2027, unless otherwise terminated in accordance with Section 23 of this CCAP Agreement. The PARTIES may agree to renew the term of this CCAP Agreement on such terms and conditions as mutually agreed by the PARTIES.
- 1.2 This CCAP Agreement outlines the terms of the PARTIES' agreement. The CCAP Agreement Appendix A shall specify additional detail regarding, but not limited to, the total number of high school pupils to be served and the total number of full-time equivalent students projected to be claimed by the community college district for those students; the scope, nature, time, location, and listing of community college courses to be offered; and the criteria to assess the ability of pupils to benefit from those courses. The CCAP Agreement Appendix A shall also establish protocols for information sharing in compliance with all applicable state and federal privacy laws, joint facilities use, parental consent form and principal recommendation for high school pupils to enroll in community college courses. (Ed. Code, § 76004, subd. (c)(1).)
- 1.3 The CCAP Agreement Appendix A shall identify points of contact for COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION who will serve as the Educational Administrators for the CCAP Agreement. (Ed. Code, § 76004, subd. (c)(2).)
- 1.4 A copy of the CCAP Agreement shall be filed with the office of the Chancellor of the California Community Colleges and with the California Department of Education before the start of the CCAP partnership. (Ed. Code, § 76004, subd. (c)(3).)
- 1.5 COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION shall consult with, and consider the input of, the appropriate local workforce development board to determine the extent to which the pathways are aligned with regional and statewide employment needs. The governing board of each PARTY shall have final decision-making authority regarding the career technical education pathways to be provided under the partnership. (Ed. Code, § 76004, subd. (b)(1).)
- 1.6 The governing board of each PARTY, at an open public meeting of that board, shall present the CCAP Agreement as an informational item, take comments from the public and approve or disapprove the proposed CCAP Agreement. (Ed. Code, § 76004, subd. (b)(2).)

2. DEFINITIONS

- 2.1 CCAP Agreement Courses – Courses offered as part of this CCAP Agreement shall be community college courses acceptable towards a career technical education credential or certificate, or preparation for transfer, or appropriate to improve high school graduation rates or help high school pupils achieve college and career readiness. All community college courses offered at the COUNTY OFFICE OF EDUCATION have been approved in accordance with the policies and guidelines of COMMUNITY COLLEGE DISTRICT and applicable law. (Ed. Code, § 76004, subd. (a).)
- 2.2 Consistent with AB 288, this CCAP Agreement may include “underachieving students, those from groups underrepresented in postsecondary education, those who are seeking advanced studies while in high school, and those seeking a career technical education credential or certificate.” (Assem. Bill No. 288 (2015- 2016 Reg. Sess.) Sec. 1 (d).)
- 2.3 Pupil or Student – A resident or nonresident student attending high school in California. High school includes a community school, continuation high school, juvenile court school, or adult education program offering courses for high school diplomas or high school equivalency certificates. High school pupils enrolled in college classes who are classified as nonresident special part-time students

for tuition purposes shall be eligible for a waiver of nonresident tuition while still in high school in California. COMMUNITY COLLEGE DISTRICT cannot claim apportionment for nonresident special part-time students. (Ed. Code, §§ 76004, subd. (a)(2), 76140)

3. STUDENT ELIGIBILITY, SELECTION AND ENROLLMENT, ADMISSION, REGISTRATION, MINIMUM SCHOOL DAY

- 3.1 Student Eligibility – COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION are entering into this CCAP Agreement for the purpose of offering or expanding dual enrollment opportunities to high school pupils who “may not already be college bound or who are underrepresented in higher education, with the goal of developing seamless pathways from high school, including continuation high school, to community college for career technical education or preparation for transfer, improving high school graduation rates, and helping high school pupils achieve college and career readiness” and “underachieving students, those from groups underrepresented in postsecondary education, those who are seeking advanced studies while in high school, and those seeking a career technical education credential or certificate.” (Ed. Code, § 76004, subd. (a); Assem. Bill No. 288 (2015-2016 Reg. Sess.) Sec. 1 (d).)
- 3.2 Student Selection and Enrollment – Enrollment shall be open to all eligible students as part of the CCAP Agreement who have been admitted to the COMMUNITY COLLEGE DISTRICT and who meet all applicable prerequisites. Student selection criteria may be further specified in the CCAP Agreement Appendix A. Applicable prerequisite courses, training, or experience and standards required as preparation for courses offered through the CCAP Agreement will be determined by COMMUNITY COLLEGE DISTRICT and shall comply with applicable law and COMMUNITY COLLEGE DISTRICT standards and policies.
- 3.3 College Admission and Registration – Procedures for students participating in the CCAP Agreement shall be governed by the COMMUNITY COLLEGE DISTRICT and shall comply with the admissions and registration guidelines set forth in applicable law and COMMUNITY COLLEGE DISTRICT policy. The COMMUNITY COLLEGE DISTRICT will provide the necessary admission and registration forms and both COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION will jointly ensure each selected student has met all the enrollment requirements.
- 3.4 Student Records – Students will be required to follow the COMMUNITY COLLEGE DISTRICT process when requesting an official COMMUNITY COLLEGE DISTRICT transcript for grade submission to the COUNTY OFFICE OF EDUCATION unless otherwise specified in Appendix A.
- 3.5 Priority Enrollment –COMMUNITY COLLEGE DISTRICT for purposes of this section, a special part-time student may enroll in up to, and including, 11 units per semester, or the equivalent thereof, at the community college.

(e) (1) Except as provided in paragraph (2), the governing board of a community college district shall assign a low enrollment priority to special part-time or full-time students described in subdivision (a) in order to ensure that these students do not displace regularly admitted students.

(2) This subdivision does not apply to a student attending a middle college high school as described in Section 11300, if the student is seeking to enroll in a community college course that is required for the student’s middle college high school program as described in Education Code section 11300 and consistent with middle college high school provisions in Education Code section

- 3.6 As part of this CCAP Agreement, COMMUNITY COLLEGE DISTRICT shall not provide physical education course opportunities to high school pupils or any other course opportunities that do not assist in the attainment of at least one of the goals associated with developing seamless pathways from high school, including continuation high school, to community college for career technical

education or preparation for transfer, improving high school graduation rates, or helping high school pupils achieve career and college readiness. (Ed. Code, § 76004, subd. (d).)

- 3.7 Students participating in a CCAP Agreement may enroll in up to a maximum of 15 units per term per conditions specified in Education Code section 76004, subdivision (p). Specifically, the units must constitute no more than four (4) community college courses per term and be part of an academic program that is part of the CCAP Agreement designed to award students with both a high school diploma and an associate degree or certificate or a credential.
- 3.8 Minimum School Day – The COUNTY OFFICE OF EDUCATION shall certify that it shall teach COUNTY OFFICE OF EDUCATION students participating as part of a CCAP Agreement no less than the number of instructional minutes required to complete a minimum school day pursuant to Education Code sections 46141 and 46142.
- 3.9 COUNTY OFFICE OF EDUCATION is aware and acknowledges that COMMUNITY COLLEGE DISTRICT may enter into CCAP Agreements with other school districts or county offices of education. All CCAP agreements will include all terms required by law, although the specific terms of such agreement may be modified. However, CCAP agreements with other school districts or county offices of education will not modify, alter, or extinguish the rights and duties of COMMUNITY COLLEGE DISTRICT or COUNTY OFFICE OF EDUCATION under this CCAP Agreement.
- 3.10 COMMUNITY COLLEGE DISTRICT recognizes that the COUNTY OFFICE OF EDUCATION may contract with other local education agencies (LEAs) to participate in dual enrollment courses and activities through the COUNTY OFFICE OF EDUCATION's CCAP Agreement with COMMUNITY COLLEGE DISTRICT.
- 3.11 COUNTY OFFICE OF EDUCATION recognizes that COMMUNITY COLLEGE DISTRICT may contract with LEAs outside of this CCAP Agreement.

4. COLLEGE APPLICATION PROCEDURE

- 4.1 The COMMUNITY COLLEGE DISTRICT will be responsible for processing student applications.
- 4.2 The COMMUNITY COLLEGE DISTRICT will provide the necessary admission and registration forms and procedures. Both COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION will jointly ensure that each applicant accepted has met all the enrollment requirements, including liability and medical care coverage requirements, if any.
- 4.3 The COUNTY OFFICE OF EDUCATION agrees to assist COMMUNITY COLLEGE DISTRICT in the admission and registration of COUNTY OFFICE OF EDUCATION students as may be necessary and requested by COMMUNITY COLLEGE DISTRICT.
- 4.4 The COUNTY OFFICE OF EDUCATION and COMMUNITY COLLEGE DISTRICT understand and agree that successful COMMUNITY COLLEGE DISTRICT admission and registration requires that each participating student has completed the COMMUNITY COLLEGE DISTRICT enrollment application process.

5. PARTICIPATING STUDENTS

Participating students are defined as students within the COUNTY OFFICE OF EDUCATION, students participating through the COUNTY OFFICE OF EDUCATION, or students of LEAs participating through COUNTY OFFICE OF EDUCATION's CCAP Agreement. This definition includes students from other schools, school districts, LEAs, or county offices of education, and individuals aged 13-19 who reside within the boundaries of a participating LEA or the COUNTY OFFICE OF EDUCATION who have their parent

and school designee approval from their original school and the COUNTY OFFICE OF EDUCATION approves their participation.

- 5.1 A high school pupil enrolled in a course offered through a CCAP Agreement shall not be assessed any fee that is prohibited by Education Code section 49011. (Ed. Code, § 76004, subd. (f).) The Governing Board of COMMUNITY COLLEGE DISTRICT shall exempt special part-time students from the fee requirements in Education Code sections 76060.5, 76223, 76300, 76350, and 79121. (Ed. Code, § 76004, subds. (p) & (q).)
- 5.2 The total cost of books and instructional materials for COUNTY OFFICE OF EDUCATION students who enroll in a COMMUNITY COLLEGE DISTRICT course offered as part of this CCAP Agreement will be specified in Appendix A to this Agreement.
- 5.3 Unless otherwise provided for in Appendix A, COUNTY OFFICE OF EDUCATION will furnish, at their own expense, all books, instructional materials, specialized equipment, and other necessary equipment for all students. The PARTIES agree that such equipment and materials are the sole property of COUNTY OFFICE OF EDUCATION. COMMUNITY COLLEGE DISTRICT policies may be utilized as appropriate should an individual student damage or fail to return such equipment or materials. COUNTY OFFICE OF EDUCATION shall determine the type, make, and model or all equipment and materials to be used during each course.
- 5.4 Students must first obtain approval from their Counselor and Principal through the COUNTY OFFICE OF EDUCATION OR PARTICIPATING SCHOOL/LEA before enrolling in a course offered as part of this CCAP Agreement. Students must also submit written and signed parental or guardian consent to both PARTIES to participate and enroll in CCAP Agreement Courses. A student only needs to submit one parental or guardian consent form and Principal recommendation for the duration of the pupil's participation in the CCAP Agreement Courses.
- 5.5 Participating students must meet all COMMUNITY COLLEGE DISTRICT prerequisite requirements as established by COMMUNITY COLLEGE DISTRICT and stated in the COMMUNITY COLLEGE DISTRICT catalog before enrolling in a course offered as part of this CCAP Agreement.
- 5.6 Grades earned by students enrolled in courses offered as part of this CCAP Agreement will be posted on the official COMMUNITY COLLEGE DISTRICT transcript.
- 5.7 Students enrolled in courses offered as part of this CCAP Agreement will be directed to the official catalog of the COMMUNITY COLLEGE DISTRICT for information regarding applicable policies and procedures.
- 5.8 Students who withdraw from courses offered as part of this CCAP Agreement will not receive COMMUNITY COLLEGE DISTRICT credit. Students must comply with, and submit appropriate information/paperwork, by all published deadlines to receive COMMUNITY COLLEGE DISTRICT credit. Transcripts will be annotated according to COMMUNITY COLLEGE DISTRICT policy.
- 5.9 A course dropped according to COMMUNITY COLLEGE DISTRICT policies and before the COMMUNITY COLLEGE DISTRICT withdrawal deadline will not appear on the COUNTY OFFICE OF EDUCATION or COMMUNITY COLLEGE DISTRICT transcript. A course dropped after the COMMUNITY COLLEGE DISTRICT withdrawal deadline will appear as a "W" on the COMMUNITY COLLEGE DISTRICT transcript.

5.10 Both COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION will provide ancillary and support services for students (e.g. Counseling and Guidance, Placement Assistance, Assessment, and Tutoring.)

6. CCAP AGREEMENT COURSES

- 6.1 The COMMUNITY COLLEGE DISTRICT may limit enrollment in CCAP courses offered pursuant to this CCAP Agreement solely to eligible high school pupils if the courses are offered at a high school campus, either in person or using an online platform, during the regular school day. (Ed. Code, § 76004, subd. (o)(1).)
- 6.2 The PARTIES agree to follow COUNTY OFFICE OF EDUCATION's academic calendar under the condition that courses are scheduled in such a way that the hour requirements as described in the course outlines of record are met.
- 6.3 The COMMUNITY COLLEGE DISTRICT is responsible for all courses and educational programs offered as part of the CCAP Agreement regardless of whether the course and educational program is offered on site at the COUNTY OFFICE OF EDUCATION or at the COMMUNITY COLLEGE DISTRICT.
- 6.4 The scope, nature, time, location, and listing of courses offered by the COMMUNITY COLLEGE DISTRICT shall be determined by the COMMUNITY COLLEGE DISTRICT, in consultation with the COUNTY OFFICE OF EDUCATION, with the approval of the COMMUNITY COLLEGE DISTRICT Governing Board and will be recorded in Appendix A to this CCAP Agreement. (Ed. Code, § 76004, subd. (c)(1).) Representatives from the COMMUNITY COLLEGE DISTRICT and the COUNTY OFFICE OF EDUCATION will collaborate to ensure that course selection, timing, and placement does not conflict with existing courses offered at the COUNTY OFFICE OF EDUCATION site.
- 6.5 The COMMUNITY COLLEGE DISTRICT and the COUNTY OFFICE OF EDUCATION shall jointly review and approve courses offered as part of the CCAP Agreement.
- 6.6 Courses offered as part of this CCAP Agreement at the COUNTY OFFICE OF EDUCATION shall be of the same quality and rigor as those offered on the COMMUNITY COLLEGE DISTRICT campus, either in person or using an online platform, and shall comply with COMMUNITY COLLEGE DISTRICT academic standards.
- 6.7 Courses offered as part of this CCAP Agreement at the COUNTY OFFICE OF EDUCATION shall be listed in the COMMUNITY COLLEGE DISTRICT catalog with the same department designations, course descriptions, numbers, titles, and credits.
- 6.8 Courses offered as part of this CCAP Agreement at the COUNTY OFFICE OF EDUCATION shall adhere to the official course outline of record and the student learning outcomes established by the associated COMMUNITY COLLEGE DISTRICT academic department.
- 6.9 Any COUNTY OFFICE OF EDUCATION instructor who teaches a course offered as part of this CCAP Agreement shall enter into an additional written agreement with COMMUNITY COLLEGE DISTRICT.
- 6.10 Courses offered as part of this CCAP Agreement will comply with all applicable regulations, policies, procedures, prerequisites, and standards applicable to the COMMUNITY COLLEGE DISTRICT as well as any corresponding policies, practices, and requirements of the COUNTY OFFICE OF EDUCATION. In the event of a conflict between COMMUNITY COLLEGE DISTRICT course related regulations, policies, procedures, prerequisites, and standards and

COUNTY OFFICE OF EDUCATION policies, practices, and requirements, the COMMUNITY COLLEGE DISTRICT regulations, policies, procedures, prerequisites, and standards, shall prevail.

- 6.11 Site visits and instructor evaluations by one or more representatives of the COMMUNITY COLLEGE DISTRICT shall be permitted by the COUNTY OFFICE OF EDUCATION to ensure that courses offered as part of this CCAP Agreement in the COUNTY OFFICE OF EDUCATION are the same as the courses offered on the COMMUNITY COLLEGE DISTRICT campus, either in person or using an online platform, and comply with COMMUNITY COLLEGE DISTRICT academic standards.
- 6.12 A student's withdrawal prior to completion of a course offered as part of this CCAP Agreement shall be in accordance with COMMUNITY COLLEGE DISTRICT guidelines, policies, pertinent statutes, and regulations.
- 6.13 Supervision and evaluation of students enrolled in courses offered as part of this CCAP Agreement shall be in accordance with COMMUNITY COLLEGE DISTRICT guidelines, policies, pertinent statutes, and regulations.
- 6.14 The COMMUNITY COLLEGE DISTRICT has the primary right to control and direct the instructional activities of all instructors teaching courses pursuant to the CCAP Agreement, including those who are COUNTY OFFICE OF EDUCATION employees but are teaching CCAP Agreement courses for COMMUNITY COLLEGE DISTRICT. COMMUNITY COLLEGE DISTRICT will exercise this right in consultation with COUNTY OFFICE OF EDUCATION.
- 6.15 This CCAP Agreement certifies that any pretransfer-level course taught by COMMUNITY COLLEGE DISTRICT faculty at a COUNTY OFFICE OF EDUCATION campus, either in person or using an online platform, shall be offered only to high school pupils who do not meet their grade level standard in math, English, or both on an interim assessment in grade 10 or 11, as determined by the COUNTY OFFICE OF EDUCATION, and shall involve collaborative effort between the COUNTY OFFICE OF EDUCATION and the COMMUNITY COLLEGE DISTRICT faculty to deliver an innovative pretransfer course as an intervention in the pupil's junior or senior year to ensure the pupil is prepared for college-level work upon graduation. (Ed. Code, § 76004, subd. (n).)
- 6.16 The California Community College Chancellor's Office must approve the degree and certificate programs that are included in the CCAP Agreement. Courses offered must be part of the programs approved by the Chancellor's Office unless the COMMUNITY COLLEGE DISTRICT received delegated authority to approve those courses separately locally.

7. INSTRUCTOR(S)

- 7.1 All instructors teaching COMMUNITY COLLEGE DISTRICT courses offered as part of this CCAP Agreement must meet the minimum qualifications for instruction in the discipline of the course in a California community college as set forth in Title 5 of the California Code of Regulations, sections 53410 and 58060 or as amended, and be hired by the COMMUNITY COLLEGE DISTRICT. The minimum qualifications for instruction are listed in the CCAP Agreement Appendix A.
- 7.2 The CCAP Agreement Appendix A shall specify whether COUNTY OFFICE OF EDUCATION or COMMUNITY COLLEGE DISTRICT will be the employer of record for purposes of assignment monitoring and reporting to the COUNTY OFFICE OF EDUCATION. (Ed. Code, § 76004, subd. (m)(1).)
- 7.3 When an instructor is teaching a CCAP Agreement course(s) as an employee of the COMMUNITY COLLEGE DISTRICT, the COMMUNITY COLLEGE DISTRICT will assume reporting responsibilities pursuant to applicable federal teacher quality mandates for that instructor. (Ed. Code,

§ 76004, subd. (m)(2).) When an instructor is teaching a CCAP Agreement course(s) as an employee of the COUNTY OFFICE OF EDUCATION, the COUNTY OFFICE OF EDUCATION will assume reporting responsibilities pursuant to applicable federal teacher quality mandates for that instructor. (Ed. Code, § 76004, subd. (m)(2).)

- 7.4 Instructors who teach COMMUNITY COLLEGE DISTRICT courses offered as part of this CCAP Agreement must provide the supervision and control reasonably necessary for the protection of the health and safety of students and may not have any other assigned duty during the instructional activity. Instructors must be physically present in the classroom or lab or within line-of-sight of the students.
- 7.5 Instructors who teach COMMUNITY COLLEGE DISTRICT courses shall comply with the fingerprinting requirements set forth in Education Code section 45125 or as amended and the tuberculosis testing and risk assessment requirements of California Health and Safety Code section 121525 or as amended. In addition to any other prohibition or provision, no person who has been convicted of a violent or serious felony shall be eligible to teach any courses offered as part of this CCAP Agreement or otherwise provide services on a COUNTY OFFICE OF EDUCATION school site.
- 7.6 Prior to teaching, faculty provided by the COUNTY OFFICE OF EDUCATION shall receive discipline-specific training and orientation from the COMMUNITY COLLEGE DISTRICT regarding, but not limited to, course curriculum, assessment criteria, pedagogy, course philosophy, testing and grading procedures record keeping, and other instructional responsibilities. The COMMUNITY COLLEGE DISTRICT shall approve and provide said training.
- 7.7 Faculty provided by the COUNTY OFFICE OF EDUCATION will participate in professional development activities sponsored by the COMMUNITY COLLEGE DISTRICT and shall be encouraged to participate in ongoing collegial interaction to include, but not limited to, addressing course content, course delivery, assessment, evaluation, and research and development in the field.
- 7.8 The COMMUNITY COLLEGE DISTRICT shall evaluate faculty performance using the adopted evaluation process and standards for faculty of the COMMUNITY COLLEGE DISTRICT, subject to the approval of the Governing Board.
- 7.9 The COMMUNITY COLLEGE DISTRICT will determine and select instructors to teach CCAP Agreement Courses. The COMMUNITY COLLEGE DISTRICT may select instructors from COUNTY OFFICE OF EDUCATION personnel nominated by COUNTY OFFICE OF EDUCATION, or other sources. COUNTY OFFICE OF EDUCATION personnel will perform instructional duties on duty time. COUNTY OFFICE OF EDUCATION personnel selected to be instructors remain employees of the COUNTY OFFICE OF EDUCATION, subject to the authority of the COUNTY OFFICE OF EDUCATION and the COUNTY OFFICE OF EDUCATION's collective bargaining agreement, but will also be subject to the authority of COMMUNITY COLLEGE DISTRICT, specifically with regard to their duties as instructors. COMMUNITY COLLEGE DISTRICT will exercise this authority in consultation with COUNTY OFFICE OF EDUCATION. COUNTY OFFICE OF EDUCATION personnel selected to be instructors may be paid by the COUNTY OFFICE OF EDUCATION as part of their contract workload or by the COMMUNITY COLLEGE DISTRICT if the instruction is outside of their COUNTY OFFICE OF EDUCATION contract workload. When the instructor is paid by the COMMUNITY COLLEGE DISTRICT, the instructor will be paid at the rate established under the COMMUNITY COLLEGE DISTRICT part-time faculty bargaining agreement.
- 7.10 Where the instructor is not a paid employee of the COMMUNITY COLLEGE DISTRICT, the COMMUNITY COLLEGE DISTRICT will have an additional written agreement with each instructor requiring student attendance and FTES to be reported by the instructor as required by the

COMMUNITY COLLEGE DISTRICT and stating the COMMUNITY COLLEGE DISTRICT has the right to control and direct the instructional activities of the instructor.

- 7.11 The COMMUNITY COLLEGE DISTRICT shall determine the number of instructors, the ratio of instructors to students, and the subject areas of instruction.

8. ASSESSMENT OF LEARNING AND CONDUCT

- 8.1 Students enrolled in COMMUNITY COLLEGE DISTRICT courses offered as part of this CCAP Agreement at the COUNTY OFFICE OF EDUCATION shall be held to the same standards of achievement as students in courses taught on the COMMUNITY COLLEGE DISTRICT campus.
- 8.2 Students enrolled in COMMUNITY COLLEGE DISTRICT courses offered as part of this CCAP Agreement at the COUNTY OFFICE OF EDUCATION shall be held to the same grading standards as those expected of students in courses taught on the COMMUNITY COLLEGE DISTRICT campus.
- 8.3 Students enrolled in COMMUNITY COLLEGE DISTRICT courses offered as part of this CCAP Agreement at the COUNTY OFFICE OF EDUCATION shall be assessed using the same methods (e.g., papers, portfolios, quizzes, labs, etc.) as students in courses taught on the COMMUNITY COLLEGE DISTRICT campus.
- 8.4 Students enrolled in COMMUNITY COLLEGE DISTRICT courses offered as part of this CCAP Agreement at the COUNTY OFFICE OF EDUCATION shall be held to the same behavioral standards as those expected of students in courses taught on the COMMUNITY COLLEGE DISTRICT campus.
- 8.5 Students enrolled in COMMUNITY COLLEGE DISTRICT courses offered as part of this CCAP Agreement at the COUNTY OFFICE OF EDUCATION who have approved Section 504 Plans that provide accommodations to the educational environment, such as extended time on tests or special seating, shall be implemented by the COMMUNITY COLLEGE DISTRICT upon notice of the accommodations by the COUNTY OFFICE OF EDUCATION. Accommodations involving the provision of special equipment or services or additional personnel, such as sign language interpreters, shall be provided by the COUNTY OFFICE OF EDUCATION.
- 8.6 Students enrolled in COMMUNITY COLLEGE DISTRICT courses offered as part of this CCAP Agreement at the COUNTY OFFICE OF EDUCATION who have an Individualized Education Program (“IEP”) shall receive all programs and services provided for under the IEP by the COUNTY OFFICE OF EDUCATION. The COMMUNITY COLLEGE DISTRICT has no responsibility for implementing or accommodating any portion of a student’s IEP. Students enrolled in COMMUNITY COLLEGE DISTRICT courses offered as part of this CCAP Agreement may contact the COMMUNITY COLLEGE DISTRICT’s Disabled Students Programs & Services (“DSPS”) office to request an accommodation(s) and provide information. DSPS will follow COMMUNITY COLLEGE DISTRICT procedure in determining the appropriate accommodation for a CCAP Agreement course(s). The COMMUNITY COLLEGE DISTRICT has responsibility for implementing the accommodation offered and provided by DSPS.
- 8.7 The COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION shall jointly draft a Notice to Parents that outlines the rights and responsibilities of students participating in the CCAP Program, and the respective responsibilities of the COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION described in this Agreement.

9. LIAISON AND COORDINATION OF RESPONSIBILITIES

- 9.1 The COMMUNITY COLLEGE DISTRICT shall appoint an Educational Administrator, to be specified in Appendix A to this CCAP Agreement, who will serve as point of contact to facilitate coordination and cooperation between the COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION in conformity with COMMUNITY COLLEGE DISTRICT policies and standards. (Ed. Code, § 76004, subd. (c)(2).) Among other things, the COMMUNITY COLLEGE DISTRICT Educational Administrator and the COUNTY OFFICE OF EDUCATION Educational Administrator described in Section 9.2, shall collaborate to determine the process for timely receiving, investigating, and remediating complaints of sexual misconduct or other conduct covered by Title IX of the Education Amendments of 1972 alleged to have occurred in or related to the CCAP program.
- 9.2 The COUNTY OFFICE OF EDUCATION shall appoint an Educational Administrator, to be specified in Appendix A to this CCAP Agreement, who will serve as point of contact to facilitate coordination and cooperation between COUNTY OFFICE OF EDUCATION and COMMUNITY COLLEGE DISTRICT in conformity with COUNTY OFFICE OF EDUCATION policies and standards. (Ed. Code, § 76004, subd. (c)(2).)
- 9.3 The COUNTY OFFICE OF EDUCATION's personnel will perform services specified in 9.4 of this CCAP Agreement as part of their regular assignment. COUNTY OFFICE OF EDUCATION personnel performing these services will be employees of COUNTY OFFICE OF EDUCATION, subject to the authority of COUNTY OFFICE OF EDUCATION, but will also be subject to the direction of COMMUNITY COLLEGE DISTRICT, specifically with regard to their duties pertaining to the COMMUNITY COLLEGE DISTRICT CCAP courses.
- 9.4 This CCAP Agreement requires COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION to file an annual report as specified in Appendix A, to the office of the Chancellor of the California Community Colleges on all the following information: (Ed. Code, § 76004, subd. (t)(1)(A- E).)
- i. The total number of high school pupils by school site enrolled in each CCAP partnership, aggregated by gender and ethnicity, and reported in compliance with all applicable state and federal privacy laws. (Ed. Code, § 76004, subd. (t)(1)(A).)
 - ii. The total number of community college courses by course category and type and by school site enrolled in by CCAP partnership participants. (Ed. Code, § 76004, subd. (t)(1)(B).)
 - iii. The total number and percentage of successful course completions, by course category and type and by school site, of CCAP partnership participants. (Ed. Code, § 76004, subd. (t)(1)(C).)
 - iv. The total number of full-time equivalent students generated by CCAP partnership community college district participants. (Ed. Code, § 76004, subd. (t)(1)(D).)
 - v. The total number of full-time equivalent students served online generated by CCAP partnership community college district participants. (Ed. Code, § 76004, subd. (t)(1)(E).)
- 9.5 COMMUNITY COLLEGE DISTRICT will complete and submit the Apportionment Attendance Report (CCFS-320).
- 9.6 COMMUNITY COLLEGE DISTRICT will provide the services of COMMUNITY COLLEGE DISTRICT faculty members who will facilitate coordination and cooperation between COUNTY OFFICE OF EDUCATION and COMMUNITY COLLEGE DISTRICT. COMMUNITY COLLEGE DISTRICT will provide COUNTY OFFICE OF EDUCATION personnel with reasonable assistance, direction, and instruction in how to fulfill their responsibilities under this

CCAP Agreement, including conducting appropriate student assessments, outreach/recruitment activities, and the COMMUNITY COLLEGE DISTRICT application procedures.

10. DISPUTES

- 10.1 COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION recognize that, from time to time, disputes may arise between COMMUNITY COLLEGE DISTRICT employees or students and COUNTY OFFICE OF EDUCATION employees or students. When such disputes arise, COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION shall collaborate and use best efforts to resolve such disputes informally. Where informal resolution is not successful, or the PARTIES must address a formal inter-agency complaint, the following process will be utilized to resolve the matter.
- i. The PARTY receiving the complaint will timely notify the other, and promptly provide the other PARTY with any written complaint received.
 - ii. The Educational Administrators will review the complaint to determine, based on the nature of the complaint, whether any statutory or regulatory timelines or other procedural requirements apply, including but not limited to:
 - a. Whether COMMUNITY COLLEGE DISTRICT is required to report the complaint to the State Chancellor pursuant to Title 5 of the California Code of Regulations.
 - b. Whether, based on the nature of the complaint, the complainant is entitled to any rights or protections with regard to how the complaint is handled, pursuant to Title 5 or applicable state or federal laws, including but not limited to Title IX of the Education Amendments of 1972.
 - c. If either Educational Administrator finds such rights to exist, he or she shall notify the other Educational Administrator, and COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION shall cooperate as needed in carrying out these requirements. It is understood that such requirements may include but are not limited to conducting a formal investigation within regulatory timelines or the implementation of interim safety measures for the complainant.
 - iii. Within three business days of either PARTY receiving the complaint, the PARTIES will discuss the nature and severity of the allegations and come to a mutual agreement regarding the need for and scope of any investigation required. If it is agreed that a formal investigation is required, the PARTIES will mutually agree upon an investigator, who may be an outside investigator, or qualified employee of COMMUNITY COLLEGE DISTRICT or COUNTY OFFICE OF EDUCATION. If the PARTIES agree to have the matter investigated internally by either a COMMUNITY COLLEGE DISTRICT or COUNTY OFFICE OF EDUCATION employee, the other PARTY may designate an employee to attend all witness interviews. Where it is determined that an outside investigator will be used, the cost will be divided between the PARTIES.
 - iv. If, despite the good faith effort of the PARTIES, they are unable to agree on a process for investigating the complaint, the PARTY whose employee/student is the subject of the complaint will determine the process.
 - v. The COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION will cooperate in any investigation initiated and make its employees available to the investigator.
 - vi. Interviews of COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION employees shall comply with any rights and protections afforded to them
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under an applicable collective bargaining agreement or state or federal law, including but not limited to the right to have a representative present during an interview that could lead to discipline.

- vii. The investigator will prepare a report that will be provided to both PARTIES setting forth findings as to the allegations and the basis for the findings.
- viii. The COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION shall share any and all materials from the investigation.
- ix. The COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION have sole discretion in determining any disciplinary measures to be imposed against their respective employees or students.
- x. Regardless of any disciplinary measures taken by the COMMUNITY COLLEGE DISTRICT or COUNTY OFFICE OF EDUCATION against its respective employees or students, the other PARTY retains the right to have the subject of a sustained complaint removed from participating in or providing services for the program that is the subject of this CCAP Agreement.

11. APPORTIONMENT

- 11.1 COMMUNITY COLLEGE DISTRICT shall include the students enrolled in a CCAP Agreement course in its report of full-time equivalent students (FTES) for purposes of receiving state apportionments when the course(s) complies with current requirements for dual enrollment under applicable California law.
- 11.2 For purposes of allowances and apportionments from Section B of the State School Fund, a community college district conducting a closed course on a high school campus shall be credited with those units of full-time equivalent students attributable to the attendance of eligible high school pupils. (Ed. Code, § 76004, subd. (o)(2).)
- 11.3 COMMUNITY COLLEGE DISTRICT shall not receive a state allowance or apportionment for an instructional activity for which the COUNTY OFFICE OF EDUCATION has been, or shall be, paid an allowance or apportionment. (Ed. Code, § 76004, subd. (r).)
- 11.4 The attendance of a high school pupil at the COMMUNITY COLLEGE DISTRICT as a special part-time or full-time student pursuant to this section is authorized attendance for which the COMMUNITY COLLEGE DISTRICT shall be credited or reimbursed pursuant to Education Code section 48802 or 76002, provided that no school district or county office of education has received reimbursement for the same instructional activity. (Ed. Code, § 76004, subd. (s)(1).)
 - i. Standard FTES computation rules, support documentation, course selection tabulations, and record retention requirements continue to apply, including as prescribed by Title 5 of the California Code of Regulations

12. INTENT FOR COLLABORATION

- 12.1 COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION agree to work together to collegially utilize resources and to approach opportunities as they become available.

13. CERTIFICATIONS

- 13.1 The COUNTY OFFICE OF EDUCATION certifies that:

- i. The direct education costs of the courses offered as part of this CCAP Agreement are not fully funded through other sources.
- ii. The COMMUNITY COLLEGE DISTRICT will claim apportionment for the COUNTY OFFICE OF EDUCATION students enrolled in community college course(s) under this CCAP Agreement.
- iii. Any COMMUNITY COLLEGE DISTRICT instructor teaching a course at a COUNTY OFFICE OF EDUCATION campus has not displaced or resulted in the termination of an existing COUNTY OFFICE OF EDUCATION teacher teaching the same course on that COUNTY OFFICE OF EDUCATION campus. (Ed. Code, § 76004, subd. (i).)

13.2 The COMMUNITY COLLEGE DISTRICT certifies that:

- i. A COMMUNITY COLLEGE DISTRICT course offered for college credit at the COUNTY OFFICE OF EDUCATION campus does not reduce access to the same course offered at the COMMUNITY COLLEGE DISTRICT. (Ed. Code, § 76004, subd. (k)(1).)
- ii. This CCAP Agreement is consistent with the core mission of the COMMUNITY COLLEGE DISTRICT pursuant to Education Code section 66010.4. (Ed. Code, § 76004, subd. (k)(2).)
- iii. Students participating in this CCAP Agreement will not lead to enrollment displacement of otherwise eligible adults at the COMMUNITY COLLEGE DISTRICT. (Ed. Code, § 76004, subd. (k)(2).)
- iv. It has not received full compensation for the direct education costs for the conduct of the courses offered as part of this CCAP Agreement from other sources.
- v. Any COMMUNITY COLLEGE DISTRICT instructor teaching a course on a COUNTY OFFICE OF EDUCATION campus has not been convicted of any sex offense as defined in Education Code section 87010 or as amended, or any controlled substance offense as defined in Education Code section 87011 or as amended. (Ed. Code, § 76004, subd. (h).)
- vi. A qualified COUNTY OFFICE OF EDUCATION teacher teaching a course offered for college credit at a COUNTY OFFICE OF EDUCATION campus has not displaced or resulted in the termination of an existing COMMUNITY COLLEGE DISTRICT faculty member teaching the same course at the COMMUNITY COLLEGE DISTRICT campus. (Ed. Code, § 76004, subd. (j).)

13.3 This CCAP Agreement certifies that the COUNTY OFFICE OF EDUCATION and COMMUNITY COLLEGE DISTRICT comply with local collective bargaining agreements and all state and federal reporting requirements regarding the qualifications of the teacher or faculty member teaching a CCAP Agreement course offered for high school credit. (Ed. Code, § 76004, subd. (l).)

14. PROGRAM IMPROVEMENT

14.1 The COMMUNITY COLLEGE DISTRICT and the COUNTY OFFICE OF EDUCATION may annually conduct surveys of participating COUNTY OFFICE OF EDUCATION pupils, instructors, principals, and guidance counselors to inform practice, make adjustments, and improve the quality of courses offered as part of this CCAP Agreement.

15. RECORDS

- 15.1 Permanent records of student enrollment, attendance, grades, and achievement will be maintained by COUNTY OFFICE OF EDUCATION for COUNTY OFFICE OF EDUCATION students who enroll in a course(s) offered as part of this CCAP Agreement. COUNTY OFFICE OF EDUCATION shall submit such records to COMMUNITY COLLEGE DISTRICT through the appropriate college, campus, or center periodically or upon demand. The COMMUNITY COLLEGE DISTRICT shall maintain permanent records of student enrollment, grades, and achievement for COMMUNITY COLLEGE DISTRICT students. Records will be open for review at all times by college officials and submitted on a schedule developed by the COMMUNITY COLLEGE DISTRICT.
- 15.2 The COUNTY OFFICE OF EDUCATION shall complete a document certifying that COUNTY OFFICE OF EDUCATION has made a determination that a participating student is prepared for college level coursework and shall maintain such document on file for audit purposes as prescribed by Title 5 of the California Code of Regulations, section 59026, subdivision (b).
- 15.3 Each PARTY shall maintain records pertaining to this CCAP Agreement as required by federal and state law. Each PARTY may review and obtain a copy of the other PARTY's pertinent records subject to federal and state privacy statutes.

16. CCAP AGREEMENT DATA MATCH AND REPORTING

- 16.1 The COMMUNITY COLLEGE DISTRICT and the COUNTY OFFICE OF EDUCATION shall ensure operational protocols are in place consistent with the collection of participating student data and the timely submission of the data.
- 16.2 The COMMUNITY COLLEGE DISTRICT shall report all program and participating student data to the office of the Chancellor of the California Community Colleges.

17. PRIVACY OF STUDENT RECORDS

- 17.1 The COMMUNITY COLLEGE DISTRICT and the COUNTY OFFICE OF EDUCATION understand and agree that education records of students enrolled in a CCAP course and personally identifiable information contained in those educational records are subject to the Family Educational Rights and Privacy Act ("FERPA") (20 U.S.C. § 1232g; 34 C.F.R. Part 99, including the disclosure provisions of § 99.30) and state law as set forth in Education Code sections 49064, 49076, 76222, and 76243. The COMMUNITY COLLEGE DISTRICT and the COUNTY OFFICE OF EDUCATION agree to hold all student education records generated pursuant to this CCAP Agreement in strict confidence, and further agree not to re-disclose such records except as authorized by applicable law or regulation or by the participating student's parent or legal guardian's prior written consent. (34 C.F.R. § 99.33 (a), (b); 34 C.F.R. § 99.34(b); Ed. Code, §§ 49064, 49076, 76222, & 76243.)
- 17.2 Limitation on Use. The COMMUNITY COLLEGE DISTRICT and the COUNTY OFFICE OF EDUCATION shall use each student education record that it may receive pursuant to this CCAP Agreement solely for a purpose(s) consistent with its authority to access such information pursuant to federal and state law, as may be applicable. (34 C.F.R. §§ 99.31, 99.34; Ed. Code, §§ 49076 & 76243.)
- 17.3 Recordkeeping Requirements. The COMMUNITY COLLEGE DISTRICT and the COUNTY OFFICE OF EDUCATION shall comply with the requirements governing maintenance of records for each request for access to and each disclosure of, student education records set forth under Title 34 of the Code of Federal Regulations section 99.32 and under Education Code sections 49064 and 76222, as applicable.

17.4 Acknowledgement of Receipt of Notice of FERPA Regulations. By signature of its authorized representative or agent on this CCAP Agreement, the COMMUNITY COLLEGE DISTRICT and the COUNTY OFFICE OF EDUCATION hereby acknowledge that they have been provided with the notice required under Title 34 of the Code of Federal Regulations section 99.33, subdivision (d) that they are strictly prohibited from re-disclosing student education records to any other person or entity except as authorized by applicable law or regulation or by the participating student's parent or legal guardian's prior written consent.

18. REIMBURSEMENT

18.1 The financial arrangements implied herein may be adjusted annually by a duly adopted written Appendix to this CCAP Agreement.

18.2 If an instructor teaching a course pursuant to this CCAP Agreement is an employee of COUNTY OFFICE OF EDUCATION, COMMUNITY COLLEGE DISTRICT shall reimburse COUNTY OFFICE OF EDUCATION in accordance with Appendix A.

19. FACILITIES

19.1 The COUNTY OFFICE OF EDUCATION will provide adequate classroom space at its facilities, or other mutually agreed upon location, to COMMUNITY COLLEGE DISTRICT to conduct instruction of CCAP courses without charge to COMMUNITY COLLEGE DISTRICT. COUNTY OFFICE OF EDUCATION agrees to clean, maintain, and safeguard COUNTY OFFICE OF EDUCATION's premises. COUNTY OFFICE OF EDUCATION warrants that its facilities are safe and compliant with all applicable building, fire, and safety codes.

19.2 The COMMUNITY COLLEGE DISTRICT facilities may be used subject to mutual agreement by the PARTIES as expressed in Appendix A to this CCAP Agreement.

20. INDEMNIFICATION

20.1 Government Code Section 895.2 imposes certain tort liability jointly and severally upon public entities solely by reason of such entities being parties to an agreement. Each of the PARTIES to this Agreement, to the maximum extent permissible by law, will assume the full liability imposed upon it or any of its trustees, officers, agents, or employees for injury caused by any act or omission occurring in each PARTY's performance of this Agreement to the same extent that such liability would be imposed in the absence of Government Code Section 895.2. To achieve such purpose, and pursuant to Government Code Section 895.4, each of the PARTIES indemnifies, saves, and holds harmless the other PARTY for any claims, demands, liabilities, costs, expenses, damages, causes of action, losses, and judgments, including attorneys' fees (collectively "Claims") as described below.

20.2 For purposes of this CCAP partnership in this CCAP Agreement, the COUNTY OFFICE OF EDUCATION agrees to and shall indemnify, save, and hold harmless the COMMUNITY COLLEGE DISTRICT, and its trustees, officers, agents, and employees from any and all Claims to the extent arising out of COUNTY OFFICE OF EDUCATION's or its trustees', officers', agents', or employees' negligence, wrongful acts or omissions, or willful misconduct related to this CCAP Agreement or performance of this CCAP Agreement. The provisions of this section shall survive the termination or expiration of this CCAP Agreement.

20.3 For purposes of this CCAP partnership in this CCAP Agreement, the COMMUNITY COLLEGE DISTRICT agrees to and shall indemnify, save, and hold harmless the COUNTY OFFICE OF EDUCATION, and its trustees, officers, agents, and employees from any and all Claims to the extent arising out of COMMUNITY COLLEGE DISTRICT's or its trustees', officers', agents', or employees' negligence, wrongful acts or omissions, or willful misconduct related to this CCAP

Agreement or performance of this CCAP Agreement. The provisions of this section shall survive the termination or expiration of this CCAP Agreement.

21. INSURANCE

- 21.1 The COUNTY OFFICE OF EDUCATION, in order to protect COMMUNITY COLLEGE DISTRICT, its trustees, agents, employees, and officers against claims and liability for death, injury, loss and damage arising out of or in any manner connected with the performance and operation of the terms of this CCAP Agreement, shall secure and maintain in force during the entire term of this CCAP Agreement, insurance coverage or an approved program of self-insurance in the amount of not less than ONE MILLION DOLLARS (\$1,000,000) per incident, and TWO MILLION DOLLARS (\$2,000,000) general aggregate for personal injury, bodily injury, death, and property and other damage, with an admitted California insurer duly licensed to engage in the business of insurance in the State of California with a current A.M. Best's rating of no less than A:VII unless otherwise acceptable to COMMUNITY COLLEGE DISTRICT, or public entity risk management Joint Powers Authority ("JPA"), authorized to provide public liability and property damage insurance in the state of California. Said policy of insurance, insurance coverage through a public entity risk management JPA, or program of self-insurance shall be endorsed to expressly name the COMMUNITY COLLEGE DISTRICT, its trustees, agents, employees, and officers as an additional insured for the purposes of this CCAP Agreement and to waive subrogation rights against the additional insured. A certificate of insurance including such endorsements shall be furnished to the COMMUNITY COLLEGE DISTRICT.
- 21.2 The COMMUNITY COLLEGE DISTRICT, in order to protect COUNTY OFFICE OF EDUCATION, its trustees, agents, employees, and officers against claims and liability for death, injury, loss and damage arising out of or in any manner connected with the performance and operation of the terms of this CCAP Agreement, shall secure and maintain in force during the entire term of this CCAP Agreement, insurance coverage or an approved program of self-insurance in the amount of not less than ONE MILLION DOLLARS (\$1,000,000) per incident, and TWO MILLION DOLLARS (\$2,000,000) general aggregate for personal injury, bodily injury, death, and property and other damage, with an admitted California insurer duly licensed to engage in the business of insurance in the State of California with a current A.M. Best's rating of no less than A:VII unless otherwise acceptable to COUNTY OFFICE OF EDUCATION, or public entity risk management JPA, authorized to provide public liability and property damage insurance in the state of California. Said policy of insurance, insurance coverage through a public entity risk management JPA, or program of self-insurance shall be endorsed to expressly name the COUNTY OFFICE OF EDUCATION, its trustees, agents, employees, and officers as an additional insured for the purposes of this CCAP Agreement and to waive subrogation rights against the additional insured. A certificate of insurance including such endorsements shall be furnished to the COUNTY OFFICE OF EDUCATION.
- 21.3 For the purpose of Workers' Compensation, COUNTY OFFICE OF EDUCATION shall be the "primary employer" for all its personnel who perform services as instructors and support staff under this CCAP Agreement. COUNTY OFFICE OF EDUCATION shall be solely responsible for processing, investigating, defending, and paying all workers' compensation claims by their respective COUNTY OFFICE OF EDUCATION personnel made in connection with performing services and receiving instruction under this CCAP Agreement. COUNTY OFFICE OF EDUCATION agrees to hold harmless, indemnify, and defend COMMUNITY COLLEGE DISTRICT, its directors, officers, agents, and employees from any liability resulting from its failure to process, investigate, defend, or pay any workers' compensation claims by COUNTY OFFICE OF EDUCATION personnel connected with providing services under this CCAP Agreement.
- 21.4 For the purpose of Workers' Compensation, COMMUNITY COLLEGE DISTRICT shall be the "primary employer" for all its personnel who perform services as instructors and support staff under

this CCAP Agreement. COMMUNITY COLLEGE DISTRICT shall be solely responsible for processing, investigating, defending, and paying all workers' compensation claims by their respective COMMUNITY COLLEGE DISTRICT personnel made in connection with performing services and receiving instruction under this CCAP Agreement. COMMUNITY COLLEGE DISTRICT agrees to hold harmless, indemnify, and defend COUNTY OFFICE OF EDUCATION, its directors, officers, agents, and employees from any liability resulting from its failure to process, investigate, defend, or pay any workers' compensation claims by COMMUNITY COLLEGE DISTRICT personnel connected with providing services under this CCAP Agreement.

22. NON-DISCRIMINATION

22.1 Neither the COUNTY OFFICE OF EDUCATION nor the COMMUNITY COLLEGE DISTRICT shall discriminate on the basis of race or ethnicity, gender, nationality, physical or mental disability, sexual orientation, religion, or any other protected class under California state or federal law.

23. TERMINATION

23.1 Either party may terminate this CCAP Agreement by giving written notice specifying the effective date and scope of such termination. The termination notice must be presented by January 15 for the following fall semester and by September 1 for the following spring semester. Written notice of termination of this CCAP Agreement shall be addressed to the Educational Administrator listed in Appendix A of this CCAP Agreement.

24. INTEGRATION, MODIFICATION, AND AMENDMENT

24.1 Appendix A to this CCAP Agreement is incorporated by this reference into this CCAP Agreement.

24.2 This CCAP Agreement and Appendix A to this CCAP Agreement set forth the entire agreement between the PARTIES relating to the subject matter of this CCAP Agreement. This CCAP Agreement and Appendix A to this CCAP Agreement supersede any prior agreements, promises, negotiations, or representations, express or implied, oral or written, not included in this CCAP Agreement and Appendix A to this CCAP Agreement.

24.3 No modifications or amendments of any of the terms or provisions of this CCAP Agreement shall be binding unless made in writing and signed by the PARTIES.

25. GOVERNING LAWS AND VENUE

25.1 This CCAP Agreement shall be interpreted according to the laws of the State of California.

25.2 The venue of any action or proceeding in connection with this CCAP Agreement shall be Sutter County, California.

26. COMMUNITY COLLEGE DISTRICT BOUNDARIES

26.1 For locations outside the geographical boundaries of COMMUNITY COLLEGE DISTRICT, the COMMUNITY COLLEGE DISTRICT will comply with the requirements of Title 5 of the California Code of Regulations, sections 53000 et seq. or as amended, concerning approval by adjoining high school or community college districts and use of non-district facilities.

27. SEVERABILITY

27.1 This CCAP Agreement shall be considered severable, such that if any provision or part of the CCAP Agreement is ever held invalid under any law or ruling, that provision or part of the CCAP

Agreement shall remain in full force and effect to the extent allowed by law, and all other provisions or parts shall remain in full force and effect.

28. COUNTERPARTS

28.1 This CCAP Agreement may be executed by the PARTIES in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute one and the same instrument.

29. NOTICES

29.1 Any and all notices required to be given hereunder shall be deemed given when personally delivered or deposited in the U.S. Mail, postage to be prepaid, to the following addresses:

Yuba Community College District
Attn: Vice Chancellor, Administrative Services 3301 East Onstott Road
Yuba City, CA 95991

NAME AND ADDRESS OF COUNTY OFFICE OF EDUCATION

Attn: _____

30. PROVISIONS REQUIRED BY LAW DEEMED INSERTED; COMPLIANCE WITH APPLICABLE LAW

30.1 All provisions required by law to be inserted in this CCAP Agreement shall be deemed to be inserted and this CCAP Agreement shall be read and enforced as though they were included. If through mistake or otherwise, any provision is not inserted or is not correctly inserted, then upon application of either PARTY, the CCAP Agreement may be amended to make the insertion or correction.

30.2 Each PARTY shall comply with all applicable law in the performance of its obligations under this CCAP Agreement.

IN WITNESS WHEREOF, the PARTIES hereto have executed this Agreement on the day and year written below.

By: _____

Date: _____

Name: _____

Title: _____

County Office of Education: _____

By: _____

Date: _____

Name: _____

Title: Chancellor

YUBA COMMUNITY COLLEGE DISTRICT

County Office of Education Board Meetings:

(a) Information and Public Comment Board Meeting Date: _____

Yuba Community College District Board Meetings:

(b) Information and Public Comment Board Meeting Date: _____

APPENDIX A

**COLLEGE AND CAREER ACCESS PATHWAYS PARTNERSHIP AGREEMENT
A DUAL ENROLLMENT PARTNERSHIP AGREEMENT**

WHEREAS, the College and Career Access Pathways Partnership Agreement (“CCAP Agreement”) is between the Yuba Community College District ("COMMUNITY COLLEGE DISTRICT"), 3301 East Onstott Road, Yuba City, CA 95991, and Sutter County Superintendent of Schools Office (“COUNTY OFFICE OF EDUCATION”), 970 Klamath Lane, Yuba City, CA 95993; and WHEREAS, the COMMUNITY COLLEGE DISTRICT and the COUNTY OFFICE OF EDUCATION agree to record COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION specific components of the CCAP Agreement using Appendix A for purposes of addressing legal requirements to include, but not limited to, the total number of high school pupils to be served and the total number of full-time equivalent students projected to be claimed by the community college district for those students; the scope, nature, time, location, and listing of community college courses to be offered; and criteria to assess the ability of pupils to benefit from those courses (Ed. Code, § 76004, subd. (c)(1)); and

WHEREAS, the CCAP Agreement Appendix A shall also be used to record protocols for information sharing in compliance with all applicable state and federal privacy laws, joint facilities use, and parental consent for high school pupils to enroll in community college courses (Ed. Code, § 76004, subd. (c)(1)); and

NOW THEREFORE, the COMMUNITY COLLEGE DISTRICT and the COUNTY OFFICE OF EDUCATION agree as follows:

- 1. COMMUNITY COLLEGE DISTRICT AND COUNTY OFFICE OF EDUCATION POINTS OF CONTACT:** COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION select the following points of contact to serve as Educational Administrators:

LOCATION	NAME AND TITLE	TELEPHONE	EMAIL
YCCD:			
COUNTY OFFICE OF EDUCATION:			

2. **CCAP AGREEMENT PROGRAM YEAR FALL _____ - SPRING _____**: COMMUNITY COLLEGE DISTRICT have identified the following program year, educational program(s) and course(s) to be offered at the said date, time, and location; the total number of students to be served and projected FTES; and the instructor and employer of record.

COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION shall mutually assure that as to each course of instruction identified, they have determined: 1) the enrollment period; 2) the number of class hours sufficient to meet the stated performance objectives; 3) how supervision and evaluation of students will occur; and 4) the process for withdrawal of students prior to completion of a course or program.

CCAP Program Description:

Program Term or Year	
Community College District	
College	
College Campus	
Educational Program(s)/Department(s)	
County Office of Education	
Total Number of High School Pupils to be Served:	
Total Number of FTES to be Claimed by Community College District:	

- 3. CRITERIA USED TO ASSESS ABILITY OF PUPILS TO BENEFIT FROM CCAP AGREEMENT COURSES OFFERED:**
Required: Describe the criteria used to assess the ability of pupils to benefit from the CCAP Agreement Course(s) offered (Ed. Code, § 76004, subd. (c)(1)).):

All students will complete a survey including why they want to participate and how they feel the program will benefit them. Once a dual enrollment course is taken, the resulting grade and performance will serve to inform future recommendations for dual enrollment courses.

Students' prior grades will be considered prior to school approval for participation in dual enrollment courses. Once a dual enrollment course is taken, the resulting grade and performance will serve to inform future recommendations for dual enrollment courses.

- 4. MINIMUM QUALIFICATIONS FOR INSTRUCTION:** All instructors teaching CCAP Agreement Courses must meet the minimum qualifications for instruction in a California community college as set forth in Title 5 of the California Code of Regulations, sections 53410 and 58060 or as amended. The minimum qualifications for instruction are:

Course Name & Number	Minimum Qualifications For Instructors

8. **JOINT FACILITIES USE PROTOCOLS:** COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION shall adhere to the terms and protocols outlined in Section 18, Facilities, of the CCAP Agreement. COUNTY OFFICE OF EDUCATION, as part of Section 18 of this CCAP Agreement, shall extend access and use of the following COUNTY OFFICE OF EDUCATION facilities:

BUILDING NAME & ADDRESS	CLASSROOM	DAYS	HOURS

If the PARTIES agree to use COMMUNITY COLLEGE DISTRICT facilities as part of Section 18 of this CCAP Agreement, COMMUNITY COLLEGE DISTRICT shall extend access and use of the following COMMUNITY COLLEGE DISTRICT facilities:

BUILDING NAME & ADDRESS	CLASSROOM	DAYS	HOURS

9. **INFORMATION SHARING PROTOCOLS:** COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION shall adhere to the following terms and protocols related to information sharing, in compliance with all applicable state and federal privacy laws.

As described in Section 9.4 of the CCAP Agreement, the CCAP Agreement requires COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION to file an annual report to the office of the Chancellor of the California Community Colleges on all the following information: (Ed. Code, § 76004, subd. (t)(1)(A-E).)

- a. The total number of high school pupils by school site enrolled in each partnership, aggregated by gender and ethnicity, and reported in compliance with all applicable state and federal privacy laws. (Ed. Code, § 76004, subd. (t)(1)(A).)
- b. The total number of community college courses by course category and type and by school site enrolled in by CCAP partnership participants. (Ed. Code, § 76004, subd. (t)(1)(B).)
- c. The total number and percentage of successful course completions, by course category and type and by school site, of CCAP partnership participants. (Ed. Code, § 76004, subd. (t)(1)(C).)

- d. The total number of full-time equivalent students generated by CCAP partnership community college district participants. (Ed. Code, § 76004, subd. (t)(1)(D).)
- e. The total number of full-time equivalent students served online generated by CCAP partnership community college district participants. (Ed. Code, § 76004, subd. (t)(1)(E).)

As described in Section 9.5 of the CCAP Agreement, COMMUNITY COLLEGE DISTRICT will complete and submit the Apportionment Attendance Report (CCFS- 320).

As described in Section 16.1 of the CCAP Agreement, COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION understand and agree that education records of students enrolled in a CCAP course and personally identifiable information contained in those educational records are subject to the Family Educational Rights and Privacy Act (“FERPA”) (20 U.S.C. § 1232g; 34 C.F.R. Part 99, including the disclosure provisions of § 99.30) and state law as set forth in Education Code sections 49064, 49076, 76222, and 76243. The COMMUNITY COLLEGE DISTRICT and the COUNTY OFFICE OF EDUCATION agree to hold all student education records generated pursuant to this CCAP Agreement in strict confidence, and further agree not to re-disclose such records except as authorized by applicable law or regulation or by the participating student’s parent or legal guardian’s prior written consent. (34 C.F.R. § 99.33 (a), (b); 34 C.F.R. § 99.34(b); Education Code sections 49064, 49076, 76222, and 76243.)

As described in Section 16.2 of the CCAP Agreement, COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION shall use each student education record that it may receive pursuant to this CCAP Agreement solely for a purpose(s) consistent with its authority to access such information pursuant to federal and state law, as may be applicable. (34 C.F.R. §§ 99.31, 99.34; Ed. Code, §§ 49076 & 76243.)

As described in Section 16.3 of the CCAP Agreement, COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION shall comply with the requirements governing maintenance of records for each request for access to and each disclosure of, student education records set forth under Title 34 of the Code of Federal Regulations section 99.32 and under Education Code section 49064 and 76222, as applicable.

As described in Section 16.4 of the CCAP Agreement, by signature of its authorized representative or agent on the CCAP Agreement, COMMUNITY COLLEGE DISTRICT and COUNTY OFFICE OF EDUCATION acknowledge that they have been provided with the notice required under Title 34 of the Code of Federal Regulations section 99.33, subdivision (d) that they are strictly prohibited from re- disclosing student education records to any other person or entity except as authorized by applicable law or regulation or by the participating student’s parent or legal guardian’s prior written consent.

- 10. **PARENTAL CONSENT PROTOCOLS:** As described in Sections 1.2 and 5.4 of the CCAP Agreement, students must submit written and signed parental or guardian consent to both PARTIES to participate and enroll in a CCAP Agreement Course. A student only needs to submit one parental or guardian consent form for the duration of the student’s participation in the CCAP Agreement Courses.
- 11. **PRINCIPAL RECOMMENDATION:** As described in Sections 1.2 and 5.4 of the CCAP Agreement, students must submit a principal recommendation to participate and enroll in a CCAP Agreement Course. A

student only needs to submit one recommendation for the duration of the student's participation in the CCAP Agreement Courses.

12. **COSTS TO DISTRICT:** When a COUNTY OFFICE OF EDUCATION employee teaches a CCAP dual enrollment course, the COMMUNITY COLLEGE DISTRICT will pay the COUNTY OFFICE OF EDUCATION \$500 per college unit per course section for all sections with a minimum enrollment of twenty (20) student at course census. If COUNTY OFFICE OF EDUCATION incurs uncovered costs in securing a teacher, COUNTY OFFICE OF EDUCATION AND COMMUNITY COLLEGE DISTRICT will meet to determine an appropriate reimbursement source and amount in a separate MOU. This will be payable at the end of the semester and in response to an invoice for the COUNTY OFFICE OF EDUCATION. This payment represents the Cost of Instruction Reimbursement.

If the minimum enrollment is not met, the course may continue to be offered subject to the discretion and approval of the COMMUNITY COLLEGE DISTRICT'S Vice President of Academics and Student Services at the appropriate YCCD College. For any course authorized to be offered with fewer than twenty (20) students, the Cost of Instruction Reimbursement will be pro-rated. For each course taught by an employee of the COUNTY OFFICE OF EDUCATION and regardless of the number of units of the course, COUNTY OFFICE OF EDUCATION will pay the instructor a \$500 stipend from the Cost of Instruction Reimbursement payment. This paragraph shall not apply if the instructor is employed or otherwise provided by COMMUNITY COLLEGE DISTRICT.

Agenda Item No. ____

BOARD AGENDA ITEM: _____

BOARD MEETING DATE: _____

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

_____ Action

_____ Reports/Presentation

SUBMITTED BY:

_____ Information

_____ Public Hearing

PRESENTING TO BOARD:

_____ Other (specify)

BACKGROUND AND SUMMARY INFORMATION:

Summary Report of Revenues, Expenditures and Changes in Fund Balance (Unrestricted and Restricted Combined)

May 2024

04/16/24-05/15/24

Description	Account Codes	Original Budget	Operating Budget	Actuals to Date	Projected Yr Totals	Difference (Col D - B)	2023-24 % Actuals as a % of Budget
		7/1/23 (A)	4/15/24 (B)	5/15/24 (C)	5/15/24 (D)	(E)	
A. Revenues							
1. Local Control Funding Formula	8010-8099	\$ 11,306,536	\$ 11,580,116	\$ 8,983,799	\$ 11,580,116	-	A 77.6%
2. Federal Revenues	8100-8299	\$ 5,036,967	\$ 4,649,723	\$ 2,479,256	\$ 4,649,723	-	B 53.3%
3. Other State Revenues	8300-8599	\$ 14,144,633	\$ 14,576,773	\$ 11,100,261	\$ 14,528,341	(48,432)	C 76.2%
4. Other Local Revenues	8600-8799	\$ 16,070,941	\$ 20,161,736	\$ 13,326,639	\$ 20,365,826	204,090	D 66.1%
5. TOTAL REVENUES		\$ 46,559,077	\$ 50,968,348	\$ 35,889,955	\$ 51,124,006	\$ 155,658	70.2%
B. Expenditures							
1. Certificated Salaries	1000-1999	\$ 10,147,561	\$ 11,156,997	\$ 8,803,808	\$ 11,156,057	(940)	E 78.9%
2. Classified Salaries	2000-2999	\$ 12,983,439	\$ 12,929,485	\$ 9,872,323	\$ 12,902,694	(26,791)	F 76.4%
3. Employee Benefits	3000-3999	\$ 10,672,644	\$ 10,617,225	\$ 7,712,693	\$ 10,615,864	(1,361)	G 72.6%
4. Books and Supplies	4000-4999	\$ 1,191,623	\$ 1,175,457	\$ 617,929	\$ 1,151,056	(24,401)	H 52.6%
5. Services, Other Operation	5000-5999	\$ 8,050,467	\$ 8,111,272	\$ 5,501,272	\$ 8,067,755	(43,517)	I 67.8%
6. Capital Outlay	6000-6999	\$ 648,184	\$ 1,088,146	\$ 1,031,051	\$ 1,154,677	66,531	J 94.8%
7. Other Outgo	7100-7299	\$ 509,024	\$ 1,809,098	\$ 218,105	\$ 1,780,724	(28,374)	K 12.1%
8. Direct Support/Indirect	7300-7399	\$ (117,633)	\$ (123,003)	\$ (61,744)	\$ (123,461)	(458)	L 50.2%
9. Debt Service	7400-7499	\$ -	\$ -	\$ -	\$ -	-	M 0.0%
10. TOTAL EXPENDITURES		\$ 44,085,309	\$ 46,764,677	\$ 33,695,437	\$ 46,705,366	(59,311)	72.1%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B10)							
		\$ 2,473,768	\$ 4,203,671	\$ 2,194,518	\$ 4,418,640	\$ 214,969	49.7%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 35,000	\$ 35,050		\$ 35,050	-	0.0%
2. Transfer Out	7610-7629	\$ 2,716,977	\$ 2,974,455	\$ 1,634,758	\$ 3,020,749	46,294	55.0%
3. Contributions	8980-8999	\$ -				-	0.0%
Total, Other Fin Sources/Uses		\$ (2,681,977)	\$ (2,939,405)	\$ (1,634,758)	\$ (2,985,699)	\$ (46,294)	54.8%
E. Net Change to Fund Balance							
		\$ (208,209)	\$ 1,264,266	\$ 559,760	\$ 1,432,941	\$ 168,675	H
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 16,095,590	\$ 20,370,857	\$ 20,370,857	\$ 20,370,857	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -		
Ending Balance		\$ 15,887,381	\$ 21,635,123	\$ 20,930,617	\$ 21,803,798	\$ 168,675	
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500	\$ -	
Legally Restricted	9740-9760	\$ 4,884,863	\$ 9,758,723		\$ 9,438,629	\$ -	
Assigned	9780	\$ 8,625,249	\$ 9,378,943		\$ 9,868,363	\$ -	
Restricted Economic Uncertainty	9789	\$ 2,340,114	\$ 2,486,957		\$ 2,486,306	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -	\$ -	

Explanation of Differences
Net Change in Current Year Budget April Board Report
04/16/24-05/15/24

	<u>Amount</u>	<u>Explanation of Differences</u>
A <u>Local Control Funding Formula (8010-8099)</u>		
	<u>\$ -</u>	
B <u>Federal Revenues (8100-8299)</u>		
	<u>\$ -</u>	
C <u>Other State Revenues (8300-8599)</u>		
Regional Occupation Program (ROP)	\$ (24,310)	<i>Adjusting K12 Strong Workforce to estimated actuals</i>
Special Education Local Plan Area (SELPA)	\$ (24,980)	<i>Adjust budget for mental health funds based on revised estimate</i>
Various departments	\$ 858	<i>Miscellaneous Adjustments</i>
	<u>\$ (48,432)</u>	
D <u>Other Local Revenues (8600-8799)</u>		
County Office	\$ 19,546	<i>Increase budget due to sale of 2 vehicles</i>
Student Support and Outreach (SSO)	\$ 75,000	<i>Establishing budget for Children and Youth Behavioral Health Initiative Round I</i>
Shady Creek Outdoor School	\$ 8,230	<i>Establish budget for donation received from Shady Creek Foundation and Sutter-Yuba Association of Realtors Charitable Foundation</i>
Tri County Induction Program (TCIP)	\$ (7,725)	<i>Adjust budget for participant revenue</i>
Regional Occupation Program (ROP)	\$ 3,699	<i>Adjusting ROP Culinary estimated actuals</i>
Special Education Local Plan Area (SELPA)	\$ 104,995	<i>Adjust budget based on Medi-Cal reimbursements</i>
Various departments	\$ 345	<i>Miscellaneous Adjustments</i>
	<u>\$ 204,090</u>	
E <u>Certificated Salaries (1000-1999)</u>		
County Office	\$ 20,235	<i>Realigning Superintendent salary to estimated actuals</i>
Curriculum, Instruction, and Accountability (CIA)	\$ (10,236)	<i>Realigning salaries to estimated actuals</i>
Tri County Induction Program (TCIP)	\$ (8,366)	<i>Realigning mentor salaries to estimated actuals</i>
Regional Occupation Program (ROP)	\$ 3,000	<i>Adjust time sheet staff budget to estimated actuals</i>
Feather River Academy (FRA)	\$ (5,539)	<i>Removing CCAP budget and adjusting budget to estimated actuals</i>
Various departments	\$ (34)	<i>Miscellaneous Adjustments</i>
	<u>\$ (940)</u>	
F <u>Classified Salaries (2000-2999)</u>		
County Office	\$ (27,001)	<i>Realigning business, facilities and technology department salaries to estimated actuals</i>
One Stop	\$ (13,191)	<i>Adjusting budget for CAREER Participant</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 8,134	<i>Realigning salaries to estimated actuals</i>
Shady Creek Outdoor School	\$ 10,559	<i>Realigning salaries to estimated actuals</i>
Tri County Induction Program (TCIP)	\$ 1,087	<i>Realign budget for estimated actuals</i>
Feather River Academy (FRA)	\$ (7,594)	<i>Removing CCAP budget and adjusting budget to estimated actuals</i>
Pathways Charter Academy	\$ 1,471	<i>Realign Title I Part A salaries budget to match actuals to date</i>
Various departments	\$ (256)	<i>Miscellaneous Adjustments</i>
	<u>\$ (26,791)</u>	

Explanation of Differences
Net Change in Current Year Budget April Board Report
04/16/24-05/15/24

	<u>Amount</u>	<u>Explanation of Differences</u>
G		<u>Employee Benefits (3000-3999)</u>
County Office	\$ (1,666)	Realign benefits to estimated actuals
One Stop	\$ (1,228)	Adjusting budget for CAREER Participant expense
Shady Creek Outdoor School	\$ 2,860	Realign benefits to estimated actuals
Feather River Academy (FRA)	\$ (2,838)	Removing CCAP budget and adjusting budget to estimated actuals
Pathways Charter Academy	\$ 1,019	Realign benefits to estimated actuals
Various departments	\$ 492	Miscellaneous Adjustments
	<u>\$ (1,361)</u>	
H		<u>Books and Supplies (4000-4999)</u>
County Office	\$ 24,941	Increase budget to balance the sale of vehicles
Special Education	\$ (1,086)	Adjust budget for LCS Training
One Stop	\$ 2,991	Adjusting budget for fee based dental supplies
Curriculum, Instruction, and Accountability (CIA)	\$ 2,058	Increase Title III supplies budget
Shady Creek Outdoor School	\$ (19,097)	Reduce budget for expenses that are planned for next year
Regional Occupation Program (ROP)	\$ (7,350)	Adjusting CTEIG 22-23 Award to estimated actuals
Feather River Academy (FRA)	\$ (20,021)	Removing CCAP budget
Pathways Charter Academy	\$ (3,441)	Adjust budget for transportation hours
Medi-Cal Administrative Activities (MAA)	\$ (2,000)	Removing MAA Meeting budget
Various departments	\$ (1,396)	Miscellaneous Adjustments
	<u>\$ (24,401)</u>	
I		<u>Services, Other Operations (5000-5999)</u>
County Office	\$ (48,122)	Reduce legal budget and remove Calshape budget
Special Education	\$ 3,892	Adjust budget for ELPAC testing
One Stop	\$ 11,428	Adjusting budget for CAREER Participant expense
Curriculum, Instruction, and Accountability (CIA)	\$ 3,118	Adjust budget to estimated actuals
Shady Creek Outdoor School	\$ (17,142)	Reduce budget to match estimated actuals
Tri County Induction Program (TCIP)	\$ (3,095)	Adjust budget for TCIP-CASC to match estimated actuals
Regional Occupation Program (ROP)	\$ (16,025)	Adjusting budget for CTEIG 22-23 Award and K12SWP to match estimated actuals
Feather River Academy (FRA)	\$ (1,071)	Adjust budget to match estimated actuals
Pathways Charter Academy	\$ (6,191)	Reduce travel and conference that won't occur in fiscal year
Special Education Local Plan Area (SELPA)	\$ 18,496	Increase for Medi-Cal billing contracted services
Medi-Cal Administrative Activities (MAA)	\$ 11,195	Realign budget for estimated actuals
	<u>\$ (43,517)</u>	
J		<u>Capital Outlay (6000-6999)</u>
County Office	\$ 157,913	Budget Shady Creek HVAC and lighting retrofit
Shady Creek Outdoor School	\$ (91,382)	Reduce budget for Shady Creek KIT Funds that will be expended next fiscal year
	<u>\$ 66,531</u>	
K		<u>Other Outgo (7100 - 7299)</u>
Special Education Local Plan Area (SELPA)	\$ (28,374)	Reduce mental health funds transfer to YCUSD
	<u>\$ (28,374)</u>	
L		<u>Direct Support / Indirect (7300-7399)</u>
Various departments	\$ (458)	Miscellaneous Adjustments
	<u>\$ (458)</u>	

Explanation of Differences
Net Change in Current Year Budget April Board Report
04/16/24-05/15/24

		<u>Amount</u>	<u>Explanation of Differences</u>
M	<u>Debt Services (7400 - 7499)</u>	<u>\$ -</u>	
N	<u>Transfers In (8910-8979)</u>	<u>\$ -</u>	
O	<u>Transfers Out (7610-7629)</u>		
	County Office	\$ 2,870	<i>Increasing CTC Project budget to match actuals</i>
	Shady Creek Outdoor School	\$ 43,424	<i>Increasing transfers to cafeteria and enterprise funds</i>
		<u>\$ 46,294</u>	
P	<u>Contributions (8980-8999)</u>	<u>\$ -</u>	
	Net Change in Current Year Budget	\$ 168,675	

BOARD AGENDA ITEM: Approval of Lease Extension: Special Education Pre-School Classroom Space with E-Center

BOARD MEETING DATE: June 12, 2024

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:

Approval of the lease extension with E-Center Head Start Programs for an additional Special Education Pre-School classroom space from August 1, 2024 through July 31, 2025 located at:

2569 Apricot Street
Live Oak, CA 95953

Sublease and Collaborative Agreement Extension

Between

E Center

And

Sutter County Superintendent of Schools

This Agreement is between **SUTTER COUNTY SUPERINTENDENT OF SCHOOLS (SCOS)** and **E CENTER HEAD START PROGRAMS** and will address Preschool and Head Start Services effective August 1, 2024.

This is an agreement to extend the agreement to sublet real property according to the terms specified below for an additional year from original lease dated February 12, 2024-July 31, 2024. The sublessor agrees to sublet and the subtenant agrees to take the premises as described below. Both parties agree to keep, perform and fulfill the promises, conditions, and agreements below:

Also note that this form of agreement anticipates that permission to sublet is required by the Landlord or his agent and is valid only if signed by the Landlord.

PARTIES:

The Parties to this agreement are:

1. The Landlord is: The City of Live Oak
2. The Sublessor is: E Center Head Start Programs
3. The subtenant is: Sutter County Superintendent of Schools

4. PROPERTY:

The location of the premises is: 2569 Apricot Street in the City of Live Oak, located in the County of Sutter, in the State of California. The area to be leased comprises a total of 845 square feet for use of one (1) interior classroom and 64 square feet for use of one (1) interior office space.

This agreement is entered into on August 1, 2024, by and between the undersigned agencies and shall terminate on July 31st, 2025.

The rent is \$400.00 per month, payable in advance of the 1st day of each month beginning on March 1, 2024.

E Center agrees to provide the following:

- Janitorial services for areas to be leased, services will be billed separately and invoiced on a quarterly basis at 1 hour per day; 5 days per week.
- Meal Service for children will be provided and billed separately on a quarterly basis
- Utility services such as water, gas, electricity, fuel, light, heat will be provided by E Center
- Telephone services for classroom and office space will be made available

- Playground area and existing outdoor play equipment
- Maintain proper and adequate facility licensing including proper fire marshal clearances
- Obtain waiver from Community Care Licensing for playground usage

Sutter County Superintendent of Schools agrees to provide the following:

- Internet access for area(s) to be leased
- Interior classroom furniture and materials for area to be leased
- Office furniture, equipment, and materials for area to be leased
- Meeting space for E Center staff at alternative location as calendar allows

The rent is payable to:

E Center

1506 Starr Dr.

Yuba City, CA 95993

5. The sublease agreement will terminate on (date) **July 31, 2025** with the option to renew with an extended original lease agreement.
6. All charges for utilities are included as part of the rent amount.
7. Subtenant agrees to surrender and deliver to the sublessor the premises and all furniture, fixtures and decorations within the premises in as good a condition as they were at the beginning of the term, reasonable wear and tear excepted. The subtenant will be liable to the sublessor for any damages occurring to the premises or the contents thereof or to the building which are done by the subtenant or his guests.
8. Subtenant agrees to pay to sublessor a deposit of \$ N/A to cover damages and cleaning. Sublessor agrees that if the premises and contents thereof are returned to him/her in the same condition as when received by the subtenant, reasonable wear and tear thereof excepted, (s)he will refund to the subtenant \$ N/A at the end of the term, or within 30 days thereafter. Any reason for retaining a portion of the deposit shall be explained in writing within 30 days to the subtenant.
9. Subtenant agrees that parking for staff members is located on Apricot Street. It is agreed that the facility parking lot is primarily for parent and bus transportation pick up and drop off and agency vehicles.
10. This sublease agreement incorporates and is subject to the original lease agreement between the lessor and his lessor, a copy of which is attached hereto, and which is hereby referred to and incorporated as if it were set out here at length. The subtenant agrees to assume all of the obligations and responsibilities of the sublessor under the original lease for the duration of the sublease agreement.
11. Alterations/Repairs-Tenant shall not make any alterations other than decorative or cosmetic changes to the Premises, without the Landlord's approval. Landlord shall promptly, at its expense perform any necessary replacements or repairs to the structure, roof heating, cooling, ventilating, electrical, plumbing or other building systems or utility lines. Tenant shall maintain the interior of

the premises and keep such in a clean and orderly state including maintain and repair window coverings and light bulbs.

- 12. In the event of any legal action concerning this sublease, the losing party shall pay to the prevailing party reasonable attorney's fees and court costs to be fixed by the court wherein such judgment shall be entered.
- 13. This lease constitutes the sole agreement between the parties, and no additions, deletions or modifications may be accomplished without the written consent of both parties (ANY ORAL REPRESENTATIONS MADE AT THE TIME OF EXECUTING THIS LEASE ARE NOT LEGALLY VALID AND, THEREFORE, ARE NOT BINDING UPON EITHER PARTY).
- 14. The words "sublessor" and "subtenant" as used herein include the plural as well as the singular; no regard for gender is intended by the language in this sublease.
- 15. Each signatory to this sublease acknowledges receipt of an executed copy thereof.
- 16. This sublease is not binding upon either party unless approved by the landlord as provided below.

The parties hereby bind themselves to this agreement by their signatures affixed below:

Dated: _____
SUBLESSOR
E Center

Dated: _____
SUBTENANT
Sutter County Superintendent of Schools

By: _____
Steve Ly, CEO

By: _____
Asst. Supt.

By: _____
Jodie Keller, ECE Program Director

Address:
1506 Starr Dr.
Yuba City, CA 95993

Address:
970 Klamath Lane
Yuba City, CA 95993

Phone: (530) 634-1200

Phone:

I hereby give my consent to subletting of the above-described premises as set out in this sublease agreement.

Date: _____ Landlord/Agent _____

ORIGINAL LEASE ATTACHED: ___ Yes ___ No
INVENTORY CHECKLIST ATTACHED: ___ Yes ___ No