

**AGENDA
MERCED COUNTY BOARD OF EDUCATION
June 10, 2024**

SPECIAL BOARD MEETING

Merced County Office of Education - 632 West 13th Street, Merced CA 95341 – Board Room
The meeting begins at 3:00 p.m.

[These proceedings may be recorded.]

I. Open

A. Call to Order at _____ PM by Chairperson _____

B. Roll Call: Fred Honoré, Chairperson _____
Dennis Hanks, Vice Chairperson _____
Frank Fagundes, Member _____
Tim Razzari, Member _____
Geneva Brett, Member _____

C. Others Present: _____

II. Flag Salute - Pledge of Allegiance to the Flag

III. Written Communications

A. Correspondence Received By Chairperson

B. Correspondence Received By Board Members

C. Correspondence Received By Superintendent:

IV. Call for Public Comments on Agenda & Non-Agenda Items

During this portion of the agenda, the public is invited to address the Board on any item of interest that is within the Board's jurisdiction (*Education Code 35145.5; Government Code 54954.3*). The Board shall conduct no discussion, deliberation, or action on any item not appearing on the posted agenda, except as authorized by law raised (*Education Code 35145.5, Government Code 54954.2*). Members of the public are limited to five minutes on each topic or agenda item and public participation cannot exceed 20 minutes total for each topic or agenda item (*Government Code 54954.3; Board Bylaw 9322 & 9323*).

V. Future Agenda Items

VI. Superintendent's and Board Member's Report (Information/Discussion Only)

Please Note: The Local Control Accountability Plan (LCAP) and Local Control Funding Formula (LCFF) Budget Overview for Parents reports for Merced Scholars Charter School, Come Back Charter School, Merced County Office of Education Community and Court Schools can be found on our website at: <https://www.mcoe.org/departments-programs/educational-services/student-programs/mcoe-public-postings>

A. Public Hearing – Local Control Accountability Plan (LCAP) with Budget Overview for Parents Review - Merced Scholars Charter School in compliance with Education Code 52068(b)(1)

Cindy Gentry
Coordinator-Ed. Svcs.

1. Open Public Hearing

2. Close Public Hearing

- B. Public Hearing – Local Control Accountability Plan (LCAP) with Budget Overview for Parents Review – Come Back Charter School in compliance with Education Code 52068(b)(1) Cindy Gentry
Coordinator-Ed. Svcs

1. Open Public Hearing

2. Close Public Hearing

- C. Public Hearing – Local Control Accountability Plan (LCAP) with Budget Overview for Parents Review - Merced County Office of Education Community and Court Schools in compliance with Education Code 52068(b)(1) Cindy Gentry
Coordinator-Ed. Svcs

1. Open Public Hearing

2. Close Public Hearing

- D. Public Hearing – 2024-2025 MCOE Budget Review in compliance with Education Code 1620 Janet Riley &
Rosa Casillas
Director-Bus. Svcs.

1. Open Public Hearing

2. Close Public Hearing

- E. Board Member's Report *(if any)* Board Members

- F. Superintendent's Report Steve M. Tietjen

VII. Business Items for Action - NONE

VIII. Adjournment: _____ PM

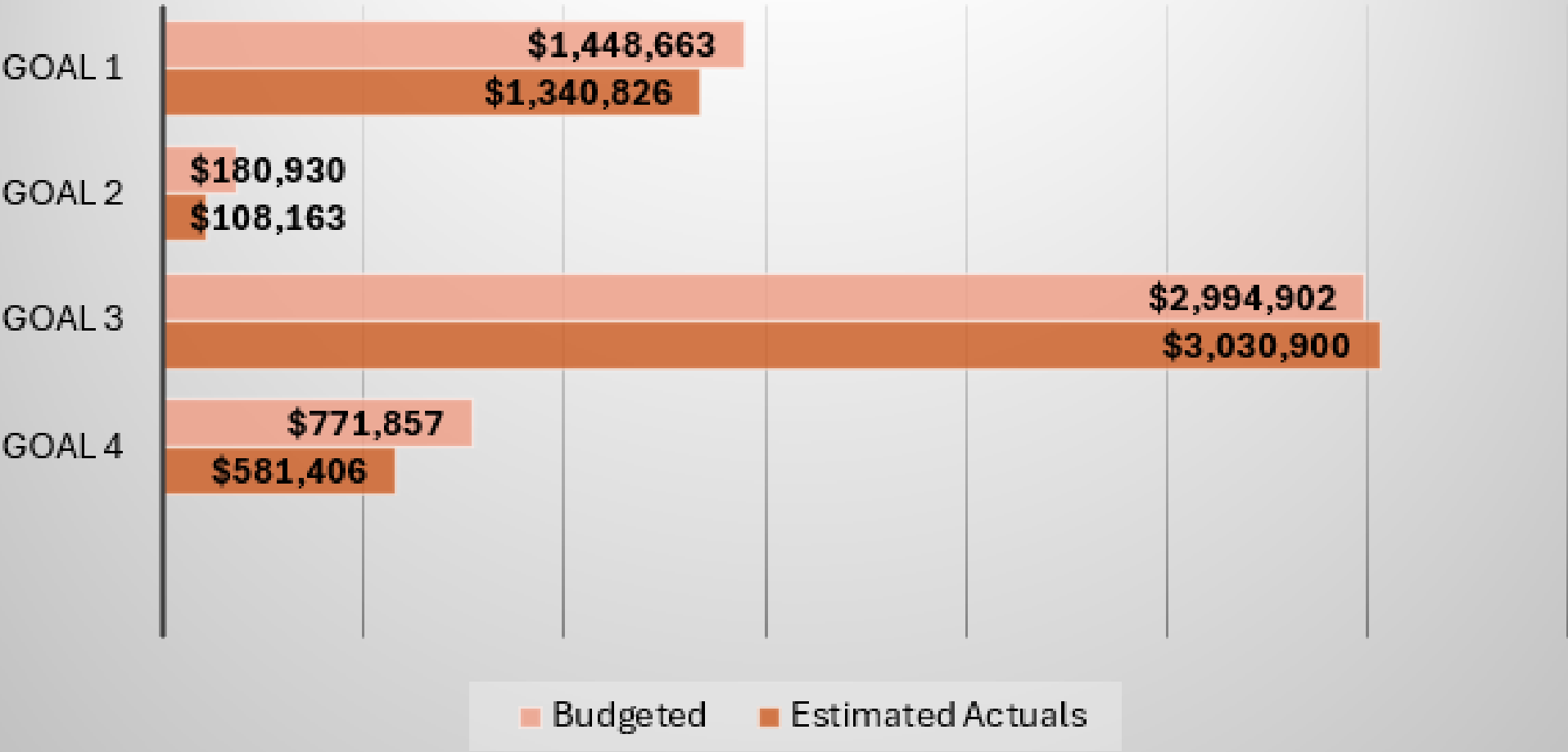
Motioned by _____ Seconded by _____ Vote _____

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(Government Code 54954.2) (Board Bylaw 9320 & 9322)

Availability of Documents for Public Inspection: Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the Merced County Office of Education to all or a majority of the members of the Merced County Board of Education less than 72 hours prior to that meeting are available for public inspection in the Superintendent's Office at the Merced County Office of Education, 632 West 13th Street, Merced, CA 95341, during normal business hours. The agenda is made available on our website: www.mcoe.org (Government Code 54957.5) (Board Bylaw 9320 & 9322)

2023-24 Local Control and Accountability Plan (LCAP) Annual Update

Budgeted vs. Estimated Actuals by Goal



Budgeted Total = \$5,396,352

Actual Est. Expenditures = \$5,061,295



- Highlights:**
- *Non-classroom based (NCB) enrollment increased to 356 students*
 - *DLI enrollment lower than expected at 49, but 80+ intent to enroll for next year*
 - *38% of graduates for 2024 completed CTE Pathway*
 - *34% of high school students enrolled in a dual or concurrent college course (semester 2)*
 - *Goal 4 showed improved attendance rate for 2023-24*

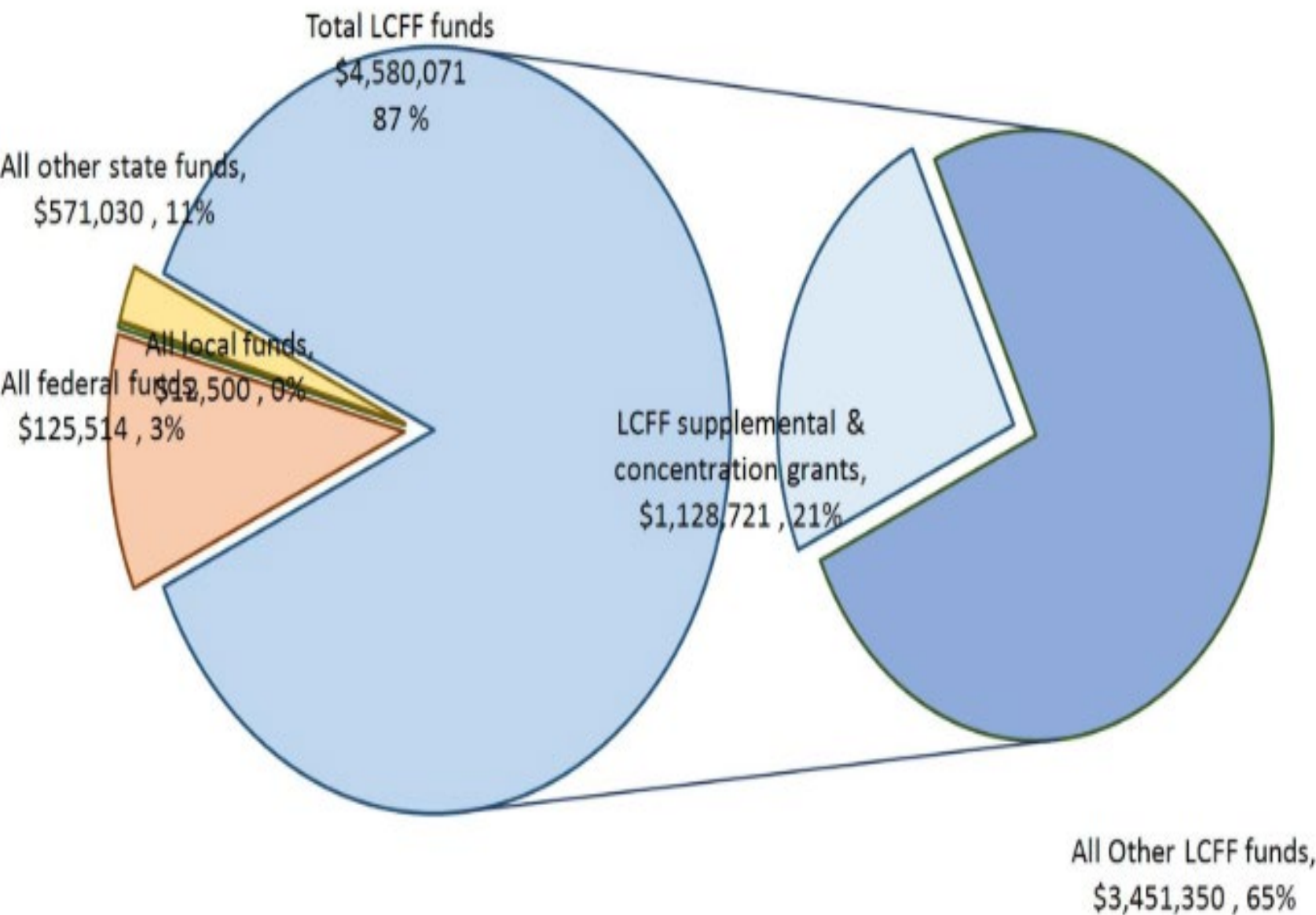
SUMMARY OF SUBSTANTIVE/MATERIAL DIFFERENCES IN BUDGET/ACTUAL EXPENDITURES and METRIC SUMMARY

- GOAL 1 – Academic Achievement**
- **Over budget:** Elementary Curriculum
 - **Under budget:** Instructional Support Staff, Arts and Music, Professional Development
 - **Of 10 metrics:** 1 was met, 5 made progress towards their targets, and 2 little or no progress, and 2 set baselines for next year
- GOAL 2 – College & Career Ready**
- **Over budget:** None
 - **Under budget:** Dual Enrollment, Elective Courses, College Activities, College Materials and Resources, Career Technical Education,
 - **Of 6 metrics:** 3 were met, 1 made progress, and 2 set baselines for next year
- GOAL 3 – Safe & Supportive School Environment**
- **Over budget:** None
 - **Under budget:** Positive Behavior Incentives, School Events, Curriculum & Instruction Materials
 - **Of 7 metrics:** 6 were met and 1 made progress
- GOAL 4 – Improve Attendance**
- **Over budget:** None
 - **Under budget:** Parent Workshops, School Field Trips, Parent Communication
 - **Of 7 metrics:** 4 were met, and 2 made progress

Merced Scholars Charter School Local Control Accountability Plan 2024-2025

Projected Revenue by Fund Sources

Projected Revenue by Fund Source



Highlights:

- Addition of grade 3 to Dual Language Immersion (DLI) program – Spanish only
- Planning for increased enrollment in both DLI and NCB – Intents to enroll next year:
 - NCB -140 and DLI - 88
- Summer session enrollment – 120 for high school
- Expanding dual enrollment courses in high school
- SEL continues to be an area of major need for students
- Federal funding allocations identified in plan (LCAP serves as School Plan for Student Achievement)

Total Projected Revenue

\$5,289,115

Total Budgeted Funds in LCAP

\$5,156,066

Goals and Actions

Goal 1 - Inclusive Academic Instruction

\$4,716,306

- Action 1: MTSS Tiered Intervention System – Academic
- Action 2: Instructional Support Staff
- Action 3: School Iwide Data Plan
- Action 4: Elementary Curriculum
- Action 5: Supplemental Instructional Support Materials/Resources
- Action 6: Professional Development
- Action 7: Secondary Core/Elective Curriculum
- Action 8: Emerging Bilingual Support
- Action 9: Supplemental EL Instruction & Materials
- Action 10: College Activities (Dual Enrollment)
- Action 11: Career Technical Education
- Action 12: Guidance and Counseling
- Action 13: Highly Qualified Core Staff
- Action 14: Individualized Learning
- Action 15: Technology Plan
- Action 16: Transportation for Learning Recovery
- Action 17: Supplemental Support Staff

Goal 2 - College and Career Ready

\$439,760

- Action 1: Professional Development for Staff in Improving the School Climate
- Action 2: Career Technical Education (CTE) Resources
- Action 3: Multi-Tiered Intervention System - SEL
- Action 4: STEAM Education
- Action 5: Positive Behavior Incentives
- Action 6: Community Engagement & Outreach
- Action 7: MTSS Tiered Intervention System – Attendance
- Action 8: School Field Trips
- Action 9: Parent Workshops
- Action 10: Parent Communication
- Action 11: Safe Learning Environment

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

Percentage to Increase or Improve Services

35.41%

Increased Apportionment

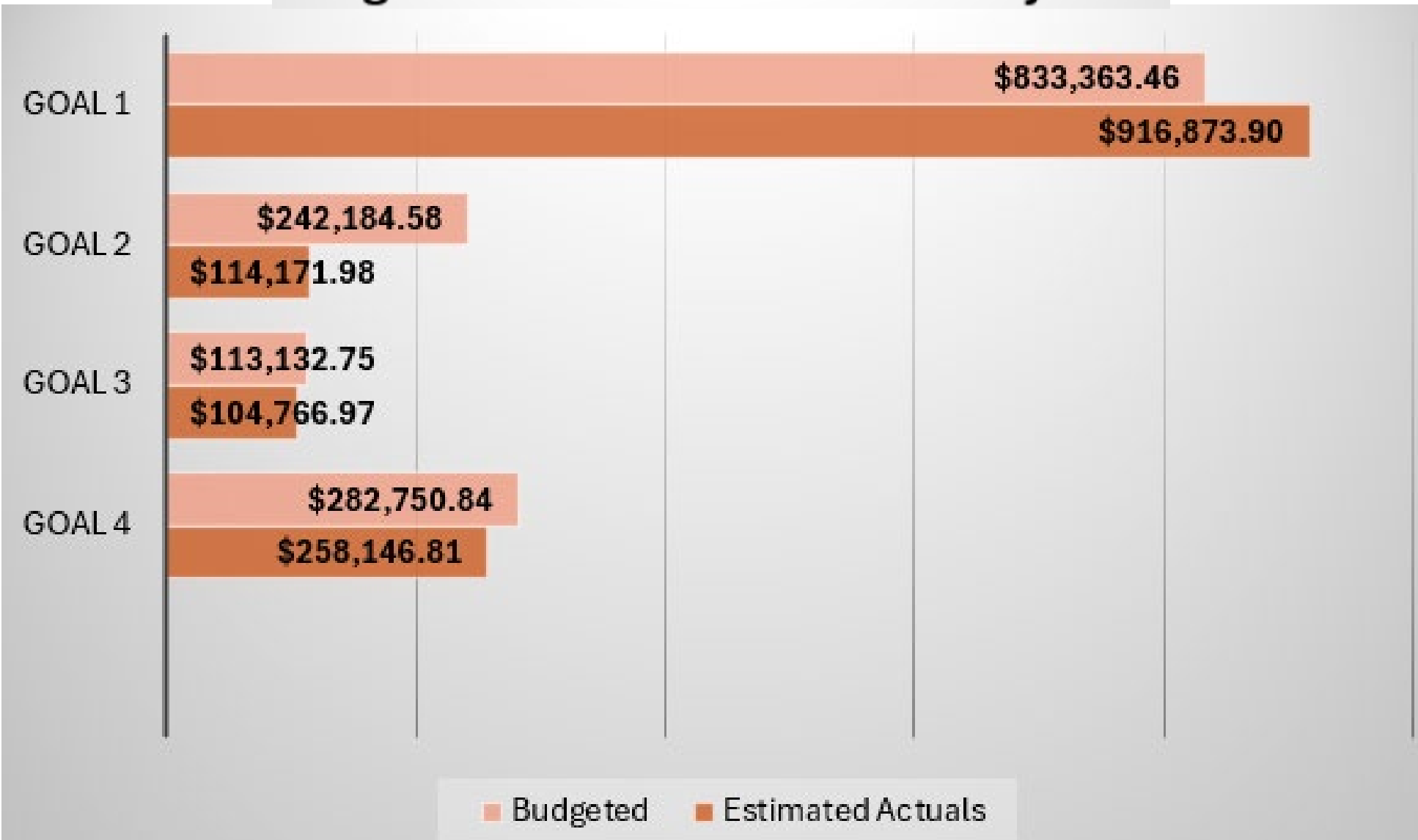
\$1,128,721

Contributing Expenditures in LCAP

\$2,194,837

2023-24 Local Control and Accountability Plan (LCAP) Annual Update

Budgeted vs. Estimated Actuals by Goal



Budgeted Total = \$1,471,432

Actual Est. Expenditures = \$1,393,960

Highlights:

- *Added a Come Back Teacher to Atwater Educational Center*
- *Staff administered a new local benchmark – STAR 360*
- *69 graduates this year among the 3 school locations*

SUMMARY OF SUBSTANTIVE/MATERIAL DIFFERENCES IN BUDGET/ACTUAL EXPENDITURES and METRIC SUMMARY

GOAL 1

- **Over budget:** Highly Qualified Staff
- **Under budget:** Positive Behavior Incentives
- **Of 6 metrics:** 5 were met and 1 made progress

GOAL 2

- **Over budget:** None
- **Under budget:** Instructional Support Staff, Professional Development
- **Of 6 metrics:** 1 was unable to be measured, 5 were met

GOAL 3

- **Over budget:** None
- **Under budget:** Workforce Investment, Counseling/Career, Elective Course Options, Career Technical Education (CTE) Courses
- **Of 5 metrics:** 1 made progress, and 4 did not make progress

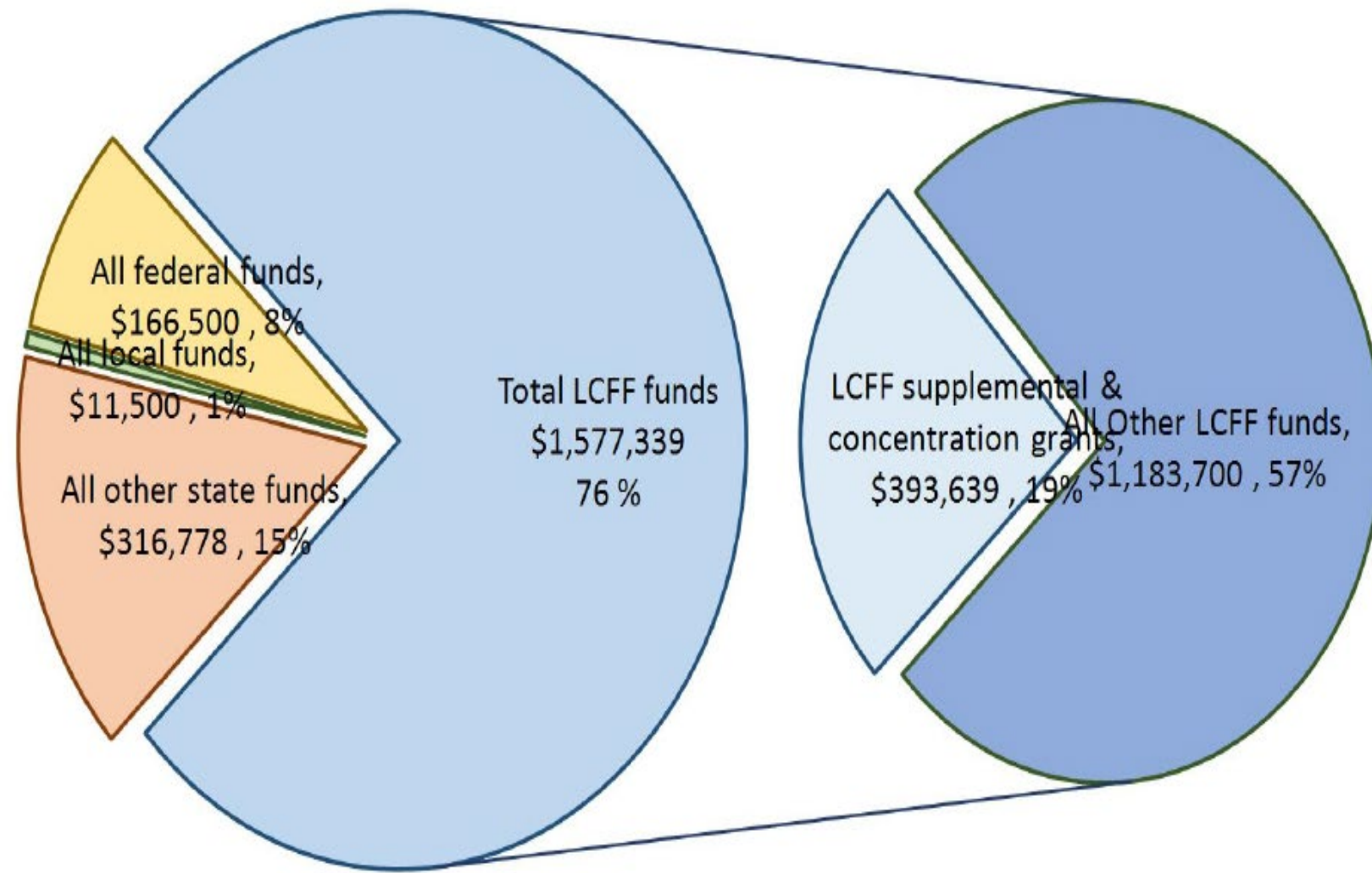
GOAL 4

- **Over budget:** MTSS Tiered Intervention System – Attendance
- **Under budget:** School Events, Support for Children
- **Of 7 metrics:** 2 were met, 3 made progress, and 2 did not make progress



Come Back Charter School Local Control Accountability Plan 2024-2025

Projected Revenue by Fund Sources



Highlights:

- *Work with Empower, Worknet and career programs more closely to improve student training participation*
- *Added Homeless Student action*
- *Added Summer Session action*
- *Graduation Rate will remain a Focus Goal*

Goals/Actions for 2024/2025 School Year = \$ 1,946,405.38

Goal 1 – Academic Performance

\$1,447,478.24

- Action 1: Highly Qualified Staff
- Action 2: Technology
- Action 3: Curriculum & Instructional Materials
- Action 4: MTSS Tiered Intervention System – Academic
- Action 5: Instructional Support Staff
- Action 6: Curriculum and Instructional Materials
- Action 7: Professional Development
- Action 8: Supplemental Supports/Tutoring
- Action 9: Schoolwide Data Plan
- Action 10: Workforce Investment
- Action 11: College and Career Activities
- Action 12: Counseling and Career Guidance
- Action 13: Elective Course Options
- Action 14: Career Technical Education (CTE) Courses

Goal 2 – Positive School Climate

\$310,135.27

- Action 1: Facility Maintenance
- Action 2: School Events
- Action 3: Family Support Workshops
- Action 4: Staff to Student Communication
- Action 5: Community Engagement and Outreach

Goal 3 – Improved Graduation Rates

\$188,791.87

- Action 1: MTSS Tiered Intervention System – Attendance
- Action 2: Credit Completion
- Action 3: Homeless Students
- Action 4: Summer Session
- Action 5: Positive Incentives

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

Min. requirement = 24.956% + 1.352% Carryover = 26.308%

Planned actions - \$449,624 or 28.505%

2023/24 MCOE Local Control and Accountability Plan (LCAP) Annual Update

SUMMARY OF SUBSTANTIVE/MATERIAL DIFFERENCES IN BUDGET/ACTUAL EXPENDITURES and METRIC SUMMARY

Goal 1 - Academic Achievement

Over budget: Technology Purchases, Career Technical Education

Under budget: None

Of 13 metrics: 3 were met and 10 made progress

Goal 2 - Safe & Supportive School Environment

Over budget: Student Leadership, Parent Education, Safe School Environment

Under budget: Professional Development/Resources

Of 8 metrics: 4 were met and 4 made progress

Goal 3 - Decrease Chronic Absenteeism

Over budget: None

Under budget: High Interest Activities, Incentives and Recognition

Of 5 metrics: 4 were met and 1 made progress

Goal 4 - Basic Needs/Foster Youth Coordinating Program

Over budget: None

Under budget: Foster Youth Professional Development & Support

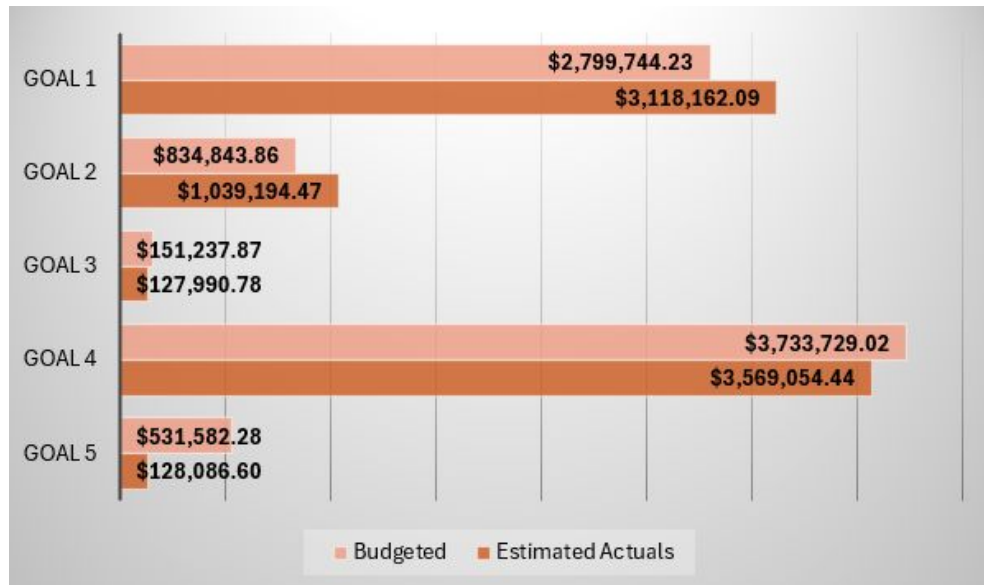
Of 7 metrics: 4 were met and 3 made progress

Goal 5 - Required Goal for Differentiated Assistance (includes Special Education)

Over budget: None

Under budget: Student Supports, Professional Development, Teacher on Special Assignment

Of 5 metrics: 1 was met and 4 made progress



Total Budgeted for 2023/24:
\$8,051,137

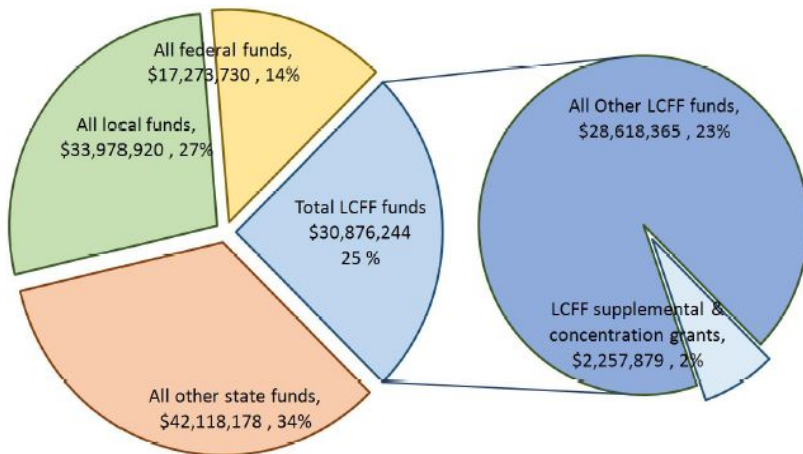
Actual Estimated
Expenditures:
\$7,982,488.38

Highlights:

- Students are earning more credits on average
- Graduation rates are steady
- Focused attendance goal met early
- More students responding favorably towards school in surveys
- Teacher PD throughout the year

2024/2025 MCOE Valley Court and Community Schools - Local Control & Accountability Plan (LCAP)

Projected Revenue by Fund Source



Increased/Improved Services for Foster Youth, English Learners, Low Income Students*

Min. requirement = 12.3% + 6.813% Carryover = 19.113%
Planned actions - \$4,497,188.73 or 24.499%

Educational Partner Input



Surveys collected:
Staff - 74 SP/49 SPED
Parents - 59 SP/69 SPED
Students - 270 SP/31 SPED

SELPA consultation
LCAP Meetings
Leadership
DAC/DELAC meetings

Goals/Actions for 2024/2025 School Year = \$13,239,733.95

Goal 1 - Academic Achievement

\$8,621,935.37

Action 1: Technology Plan
Action 2: Acad. Professional Development
Action 3: Student Progress Monitoring
Action 4: EL Supplemental Curriculum
Action 5: Formative/Benchmark Assessments
Action 6: Supplemental Instructional Staff
Action 7: Career Technical Education
Action 8: Individualized Learning
Action 9: Highly Qualified Staff
Action 10: Curriculum & Instruction
Action 11: Online/Contracted Academic Supp.
Action 12: Teacher/Student Instructional Supp.
Action 13: Supplemental Support Staff
Action 14: EL Support Classes
Action 15: College Courses
Action 16: Staff Mentorship
Action 17: Summer Session
Action 18: SPED: Expanded Work Opportunities
Action 19: SPED: Supplemental Curriculum & Training
Action 20: SPED: Alternate Diploma Pathway PD
Action 21: SPED: Alignment of Curriculum to Course of Study

Goal 2 - Positive Culture and Engagement

\$2,232,434.96

Action 1: Student Leadership
Action 2: Professional Development & Resources
Action 3: Multi-Tiered System of Support
Action 4: Parent Education
Action 5: Student Wellness Supports
Action 6: Safe School Environment
Action 7: Alternative Discipline Training
Action 8: Homeless Youth Resources
Action 9: Foster Youth Training
Action 10: SPED: Behavior Support to Improve Pupil Well-Being
Action 12: SPED: Safe School Environment

Goal 3 - Decrease Chronic Absenteeism

\$519,474.67

Action 1: Parent Communication
Action 2: Tiered Interventions & Supports
Action 3: High Interest Activities
Action 4: Incentives and Recognition
Action 5: Data Analysis
Action 6: Transportation
Action 7: Summer Transportation

Goal 4 - Facilities, Expelled, and Foster Youth (FY) Services

\$1,731,987.64

Action 1: Triennial Plan for Expelled Youth
Action 2: Facilities and Maintenance
Action 3: Identification of FY
Action 4: Collaboration of Provisions and Technical Assistance
Action 5: LCAP Oversight and Support
Action 6: FY Support Services
Action 7: Coordination of Services w/Ed Partners
Action 8: Professional Development & Support

Required: Equity Multiplier Goals

Valley Atwater: \$255,451

(Focus: Absenteeism, College & Career, Graduation Rate)

Valley Los Banos: \$450,958

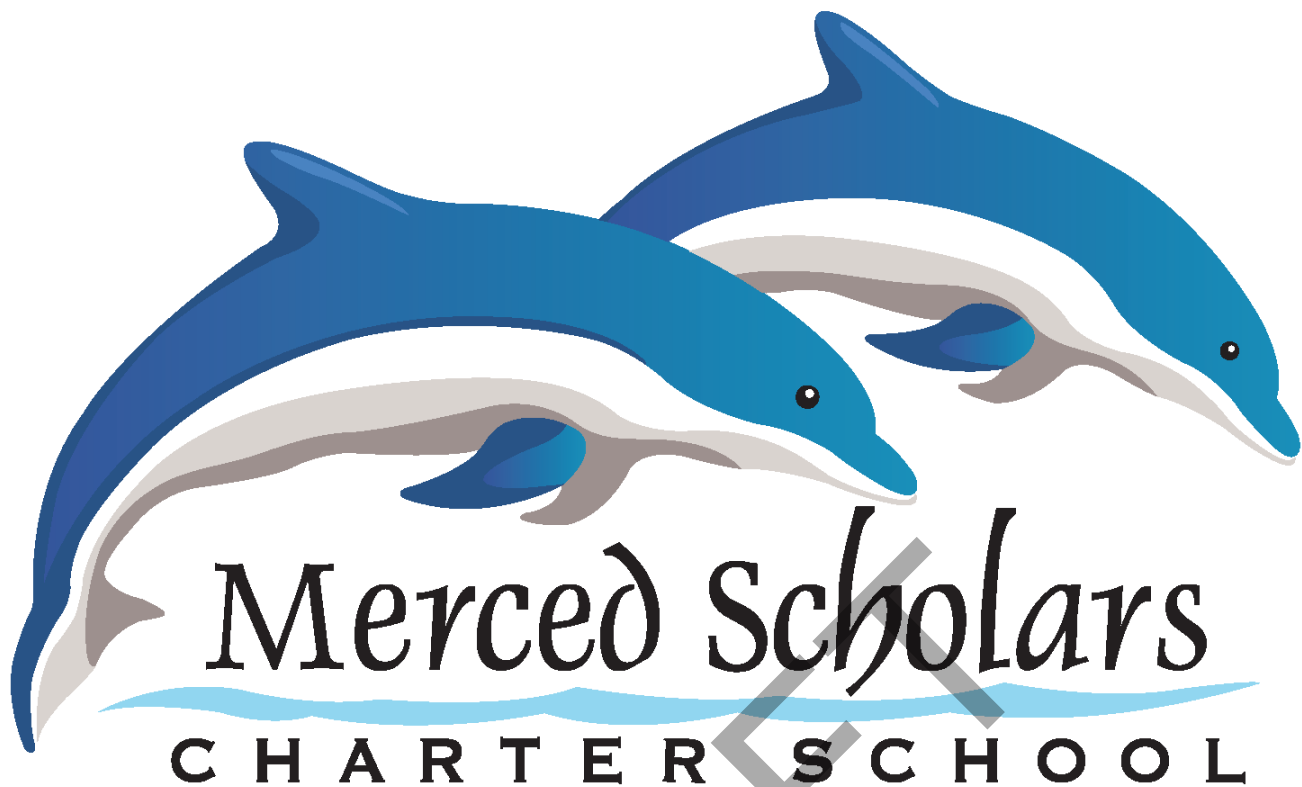
(Focus: Suspensions, College & Career, EL Progress)

Valley Merced: \$164,651

(Focus: Graduation Rate, College & Career, EL Progress)

Juvenile Court School: \$151,467

(Focus: Suspensions)



LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Merced Scholars Charter School

CDS Code: 24102490106518

School Year: 2024-25

LEA contact information:

Cindy Gentry

Coordinator

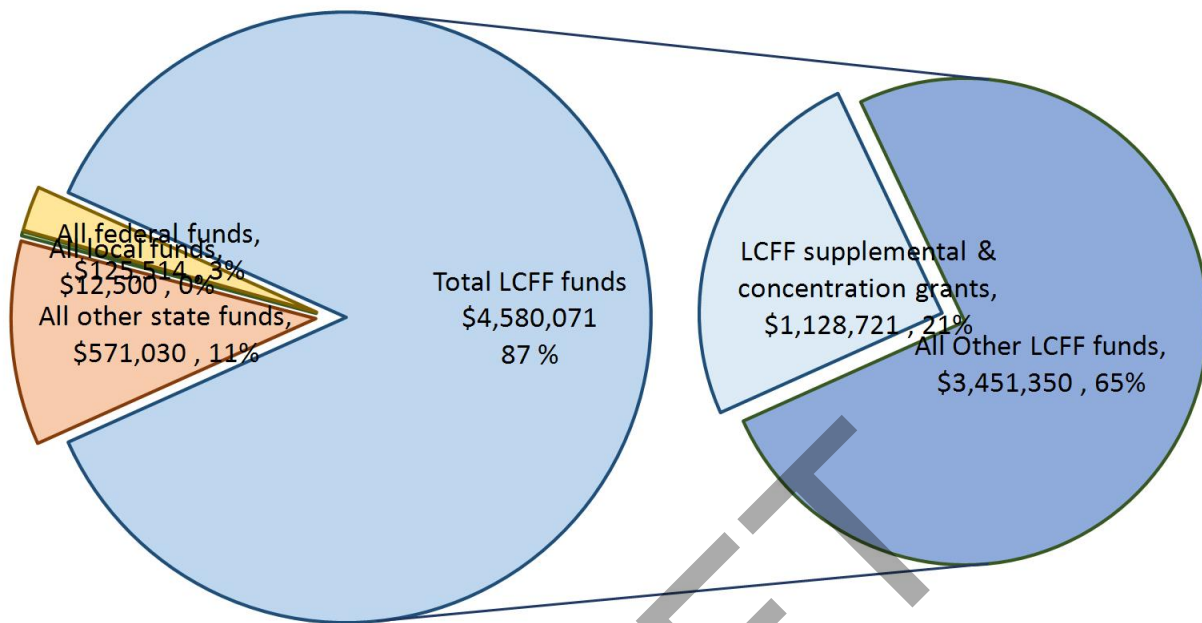
cgentry@mcoe.org

209-381-6788

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

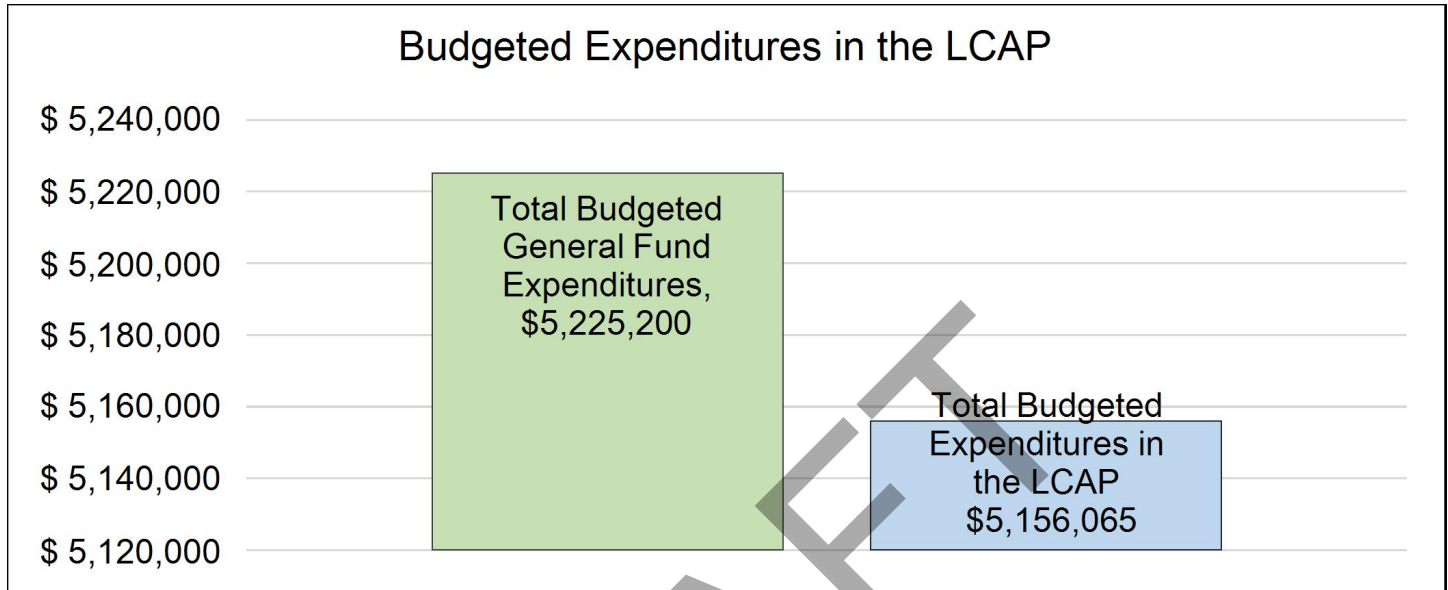


This chart shows the total general purpose revenue Merced Scholars Charter School expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Merced Scholars Charter School is \$5,289,115, of which \$4,580,071 is Local Control Funding Formula (LCFF), \$571,030 is other state funds, \$12,500 is local funds, and \$125,514 is federal funds. Of the \$4,580,071 in LCFF Funds, \$1,128,721 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 Merced Scholars Charter School 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: Merced Scholars Charter School plans to spend \$5,225,200 for the 2024-25 school year. Of that amount, \$5,156,065 is tied to actions/services in the LCAP and \$69,135 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

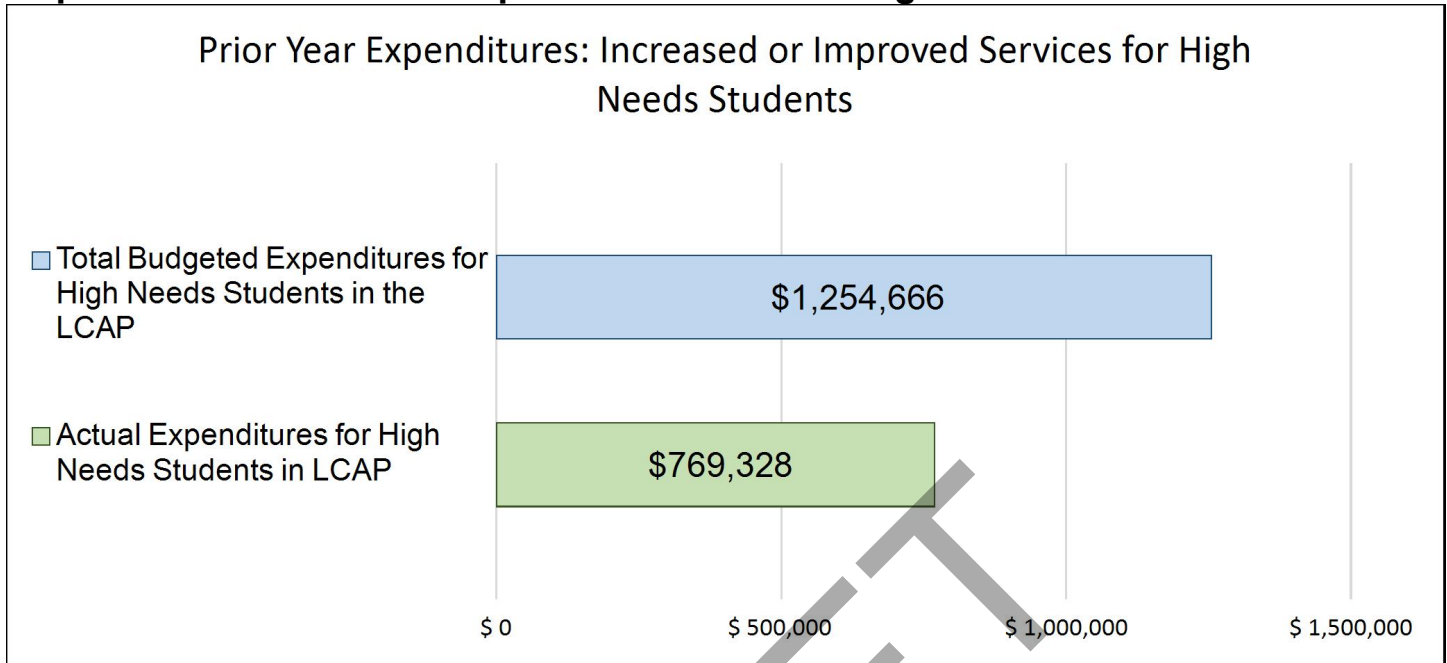
Other General Fund Budget Expenditures not included in the LCAP for the 2023-24 school year are expenditures allocated for maintenance, supplies, services, and indirect costs not prioritized in the plan but necessary for the general operations of the school.

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

In 2024-25, Merced Scholars Charter School is projecting it will receive \$1,128,721 based on the enrollment of foster youth, English learner, and low-income students. Merced Scholars Charter School must describe how it intends to increase or improve services for high needs students in the LCAP. Merced Scholars Charter School plans to spend \$2,194,837 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

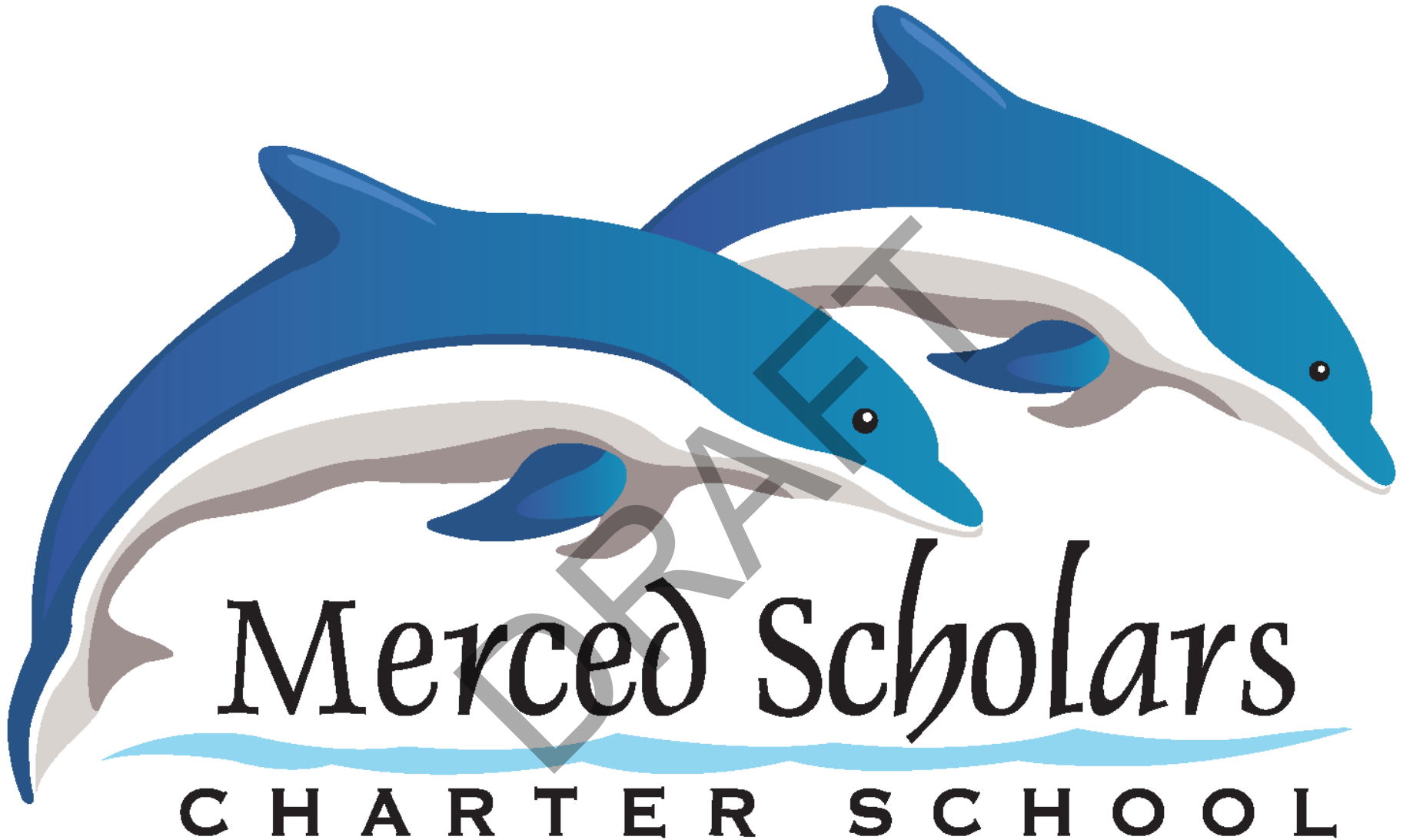


This chart compares what Merced Scholars Charter School budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Merced Scholars Charter School estimates it has spent on actions and services that contribute to increasing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

The text description of the above chart is as follows: In 2023-24, Merced Scholars Charter School's LCAP budgeted \$1,254,666 for planned actions to increase or improve services for high needs students. Merced Scholars Charter School actually spent \$769,328 for actions to increase or improve services for high needs students in 2023-24.

The difference between the budgeted and actual expenditures of \$-485,338 had the following impact on Merced Scholars Charter School's ability to increase or improve services for high needs students:

The difference in budgeted and estimated actual expenditures was due to receiving less than expected funding based on ADA generation. Some actions were carried out but there were at no cost. The school had anticipated higher than expected enrollment. Additionally, one time funding and other grant monies were used to provide some of the actions and services to students.



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
Merced Scholars Charter School	Cindy Gentry Coordinator	cgency@mcoe.org 209-381-6788

DRAFT

Goals and Actions

Goal

Goal #	Description
1	Inclusive Academic Instruction - Provide students the services, resources, and supports to improve and maintain academic outcomes.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CAASPP data in ELA and Math (distance from standard) as measured by CA School Dashboard	2018-19 ELA - 20 points below standard Math - 105.8 points below standard	2020-21 - data not available on California Dashboard website	2021-22 ELA - 22.5 points below standard Math - 117.7 points below standard	2022-23 ELA - 35.1 points below standard Math - 128.9 points below standard	ELA - 0 points below standard Math - 85 points below standard
English Learner access to the CCSS and ELD standards to gain academic content knowledge and English Proficiency as measured by EL Progress on CA School Dashboard	EL Progress - Less than 11 students - data not displayed for privacy	2020-21- Less than 11 students; data not displayed for privacy	2021-22 = 38.70%	2022-23 = 40.9%	50%
Access to Broad Course of Study - master schedule/courses	2020-21 = 100%	2021-22 = 100%	2022-23 = 100%	2023-24 = 100%	100%
NWEA Data Average Annual Growth	Baseline - NWEA Norm Reference Growth Chart by grade level and	21-22 English Math TK-3 -1.17 6.86	22-23 English Math TK-3 4-6	no longer used	ELA Math TK-3: 13.91 15.22

Metric	Baseline	Year 1 Outcome		Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24	
	averaged for grade span	4-6 10.00 7-8 3.40 9-12 1.38	10.82 2.32 1.38	7-8 9-12		4-6: 9.57 7-8: 5.95 9-12: 2.66	6.62 3.91 1.56
English 3D Reading Inventory	20/21 Winter Benchmark 29% Proficient	2021-22 Winter Benchmark = 0% Proficient	2022-23 Winter Benchmark = 0% Proficient	Growth Measures Report GLE 2 or more Grade Levels Below 50% 1 Grade Level Below 50%	40%		
EL reclassification rate	2019-20 = 0%	2020-21 = 28.6%	2022-2023 - 19%	5%	10%		
State reflection tool - Providing Professional Learning for teaching ELA/Math/ELD	20/21- 5 point rating Actual - ELA avg 3.22 ELD avg 2.78 Math avg 3.56	2021-22 (5 point rating) Actual - ELA avg 3.25 ELD avg 2.69 Math avg 3.31	2022-23 (5 point rating) Actual - ELA avg 3.54 ELD avg 3.23 Math avg 3.77	2023-24 (5 point rating) Actual - ELA avg 3.77 ELD avg 3.46 Math avg 3.69	ELA avg 4.0 ELD avg 4.0 Math avg 4.0		
State reflection tool - Having CCSS aligned instructional materials in ELA/Math/ELD	20/21- 5 point rating Actual - ELA avg 3.67 ELD avg 3.11 Math avg 3.11	2021-22 (5 point rating) Actual - ELA avg 3.38 ELD avg 3.06 Math avg 3.31	2022-23 (5 point rating) Actual - ELA avg 4.00 ELD avg 3.54 Math avg 4.08	2023-24 (5 point rating) Actual - ELA avg 3.46 ELD avg 3.38 Math avg 3.38	ELA avg 4.0 ELD avg 4.0 Math avg 4.0		
State reflection tool - Implementing programs to support staff in instructional improvement aligned	20/21- 5 point rating Actual - ELA avg 3.22 ELD avg 2.89 Math avg 2.67	2021-22 (5 point rating) Actual - ELA avg 2.94 ELD avg 2.81	2022-23 (5 point rating) Actual - ELA avg 3.77 ELD avg 3.62	2023-24 Grade Level Proficiency At/Above 50 SGP/Below 50 SGP	ELA avg 4.0 ELD avg 4.0 Math avg 4.0		

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
to CCSS in ELA/Math/ELD		Math avg 3.06	Math avg 3.69	All Students 48%/52% EL 32%/68% FY 0%/100% SED 46%/54% SWD 56%/44% Hispanic 47%/53%	
STAR360 data from Star Summary report in Reading and Math - median GE as measured by Benchmark 2	2023-24 will serve as baseline year.			2023-24 Grade Level Proficiency At/Above 50 SGP/Below 50 SGP All Students 43%/57% EL 52%/48% FY 0%/100% SED 44%/66% SWD 36%/64% Hispanic 43%/57%	

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 LEA implemented the following actions in the previous year:

Action 1.1 (MTSS Tiered Intervention System - Academic) - School data showed a need for improvement in academics, especially mathematics. To address this need, the school utilized and refined a tiered intervention system based on diagnostic, benchmark, and state assessments as well as students' grades, and staff/parent input. This action was fully implemented according to plan.

Action 1.2 (Instructional Support Staff) - School data showed a need for supplemental instructional opportunities for low income, foster youth, English learner, and special education students. To address these needs, the LEA assigned and/or hired additional instructional support staff

to provide individualized and small group tutoring. Students were identified for additional support based on assessment data, grades, and social/emotional needs. This action was partially implemented.

Action 1.3 (Schoolwide Data Plan) - The LEA reviewed and refined the assessment system to determine if the program was effective, if it supported all learners (including English Learners and Special Education students), and if the data produced was cohesive. This action was fully implemented.

Action 1.4 (Elementary Curriculum) - The LEA procured and refined a non-classroom-based dual language immersion curriculum that supported the needs of all students. This action was fully implemented.

Action 1.5 (Instructional Support Materials) - To support students in need of additional instructional support, the LEA provided access to materials for intervention and remediation, primarily in the subjects of English language arts and math. This action was fully implemented.

Action 1.6 (Professional Development) - School data showed low or unchanged rates of academic growth among low income and special populations. Based on the data and staff input, professional development was provided in the form of coaching in instructional strategies in math, English language arts, and English Language Development. Staff also attended workshops and conferences provided by MCOE and other training providers. This action was partially implemented.

Action 1.7 (Arts and Music) - Surveys showed that students desired more opportunities to engage in and be exposed to music and the arts. To achieve this, the school provided workshops in music and art through school staff, district personnel, and outside agencies. This action was only partially implemented.

Action 1.8 (Emerging Bilingual Support) - In response to the significant increase in the English learner population and the addition of the dual language immersion program, the LEA provided classes, specific and targeted supports, and workshops focused on the needs of English learners. This action was fully implemented.

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.

Three actions were only partially implemented, and therefore had lower than expected spending. On Action 1.2, two Instructional Aides were assigned to provide some of the support called for in this action, but one of the employees resigned and another accepted a different job within the LEA, therefore leaving both of those positions unfilled for part of the year. There was also only partial implementation, and therefore less spending, on Actions 1.6 and 1.7. On Action 1.6, not as many teachers were able to attend professional development sessions as originally planned, and on Action 1.7, many of the service providers who were to be utilized to provide arts and music programming were unavailable.

Action 1.4 was fully implemented and spending exceeded what was originally budgeted. This was the result of some additional unplanned elementary curriculum purchases, including the purchase of the Timberdoodle program (TK-1 curriculum), the purchase of printed materials to supplement online curriculum programs, and an increase in software licenses required to support increased enrollment.

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

The LEA reached its desired outcome on one metric (Access to Broad Course of Study - master schedule/courses), which demonstrates the effectiveness of the actions associated with this goal. While desired outcomes were not achieved on other metrics, there were notable improvements observed by Year 3 compared to the baseline year. These improvements include increasing English Learner access to the CCSS and ELD standards (to gain academic content knowledge and English Proficiency) and improvements in the EL classification rate. These gains can be indirectly tied to Actions 1.3 and 1.7 and directly tied to all other actions. The LEA also experienced gains on all the state reflection tool metrics associated with this goal, and those successes can be directly tied to actions 1.2, 1.4, 1.5, and 1.6.

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.

Goal 1 and 2 will be combined into a single goal for the next 3 year LCAP cycle. Educational partners agreed that obtaining academic success for our students leads them to becoming college and career ready. The actions remain unchanged except for the following:
Current Action 1.7 will be moved to the future Goal 2.
Current Action 3.1 and 3.9 will be moved to Goal 1 because they were misplaced last year.
Current Action 3.3 had technology and facilities together and facilities has been removed and the action moved to Goal 1.
Current Action 4.5 will be moved to Goal 2 next year.
No metrics were removed however a few were added:
Metric 1.3 CAST - distance from standard
Metric 1.9 Exact Path - an intervention program implemented this year for Middle and High school
Metric 1.21 - Teacher Credentialing information from the SARC

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.

Goals and Actions

Goal

Goal #	Description
2	College and Career Ready - Ensure graduating students are college and career ready.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
College and Career Indicator (CCI)	19/20 - 14.7%	2020-21 - data not available on California Dashboard website	2021-22 - data not available on California Dashboard website	22/23 = 8.8% prepared	50%
# of students concurrently enrolled at Merced College	20/21 - 10	2021-22 = 10	2022-23 Semester 1 = 5 Semester 2 = 9	2023/24 Semester 1 = 31	25
# of Merced College courses taken by students	20/21 - 21	2021-22 = 18	2022-23 Semester 1 = 8 Semester 2 = 15	2023/24 Semester 1 = 96	50
a-g Completion Rate	18/19 - 0%	2019-20 = 3.85%	2020-21 = 0%	2022/23 = 0%	40%
# of students receiving State Seal of Biliteracy	20/21 - 4	2021-22 = 2	2022-23 = 2	2023/24 - 3 students	8
# of CTE Completers	20/21 - 3	2021-22 = 5	2022-23 = 30	2023/24 - 28 students	20
# of students enrolled in CTE	2022-23 will serve as the baseline		2022-23 Semester 1 = 83 Semester 2 = 68	2023/24 Semester 1 = 76 students	
# of students in Dual Enrollment	2022-23 will serve as the baseline		2022-23 Semester 1 = 25	2023/24	

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			Semester 2 = 48	Semester 1 = 61 students	

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 LEA implemented the following actions to support this goal:

Action 2.1 (College Materials and Resources) - Under this action, the school purchased textbooks and other materials for students concurrently enrolled in classes at Merced College. While this action was fully implemented, spending differed from what was originally budgeted.

Action 2.2 (College Career Technical Education Resources) - To ensure a robust CTE program, the school provided supplies and equipment to help students develop their job and collaboration skills in order to improve their opportunities for job placement after graduation. This action was partially implemented as only one CTE Industry pathway was offered this year.

Action 2.3 (College and Career Activities) - To help students understand their college and career options, the school provided field trips to colleges, universities, technical training programs, and select businesses to help students envision their post-high school options. The trips were targeted towards low income students, English Learners, and Foster Youth. This action was fully implemented according to plan.

Action 2.4 (Counseling and Career Guidance) - The counseling team, ROP teachers, and career techs provided opportunities for students to do career assessments, portfolio development, and workshops on career and college guidance. Supports included assistance in applying for college and financial aid as well as creating, maintaining, and updating 6-year plans and individualized learning plans. This action was fully implemented according to plan.

Action 2.7 (Elective Courses) - To support students with college and career exploration, the LEA added more elective courses for students to explore areas of interest. In addition, the LEA evaluated its CTE offerings to determine the need to increase or change the courses and pathways offered. This action was partially implemented.

Action 2.8 (Dual and Concurrent Enrollment) - To encourage students to continue on to college after high school graduation, especially students from underrepresented populations, the school provided dual enrollment options for students and encouraged students to attend other courses at the college itself. This action was partially implemented.

Actions 2.5 and 2.6 have been deleted

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.

While Action 2.1 was fully implemented an student costs for college materials and resources were completely covered, these expenses ended up being much less than anticipated. This is because of grant funding the LEA received that covers some of these costs, as well as the expenses related to online classes being lower than expected. Similarly, Action 2.3 was also implemented according to plan but had no costs expended this year as all field trips were free and transportation was provided using LEA-owned vehicles.

Action 2.2 was only partially implemented and therefore also had lower expenditures. This is because, due to staffing issues, only one CTE Industry pathway was offered this year. In Action 2.7, less was spent than expected as the selection of electives available through the LEA's curriculum program was not as robust, so fewer electives were offered than anticipated. For Action 2.8, staff were not able to devote as much time as planned to promoting and helping to enroll students in college classes, therefore the staffing expenses associated with this action were less than expected.

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

The LEA was able to exceed the desired outcomes on many of the metrics associated with this goal. These include:

The number of students concurrently enrolled at Merced College and the number of college courses taken by students, which were directly affected by Actions 2.1, 2.3, 2.4, and 2.8

The number of CTE completers which was directly affected by Actions 2.3, 2.3, and 2.4.

On some other metrics the LEA did not achieve any its desired outcomes or any notable improvements. These metrics include performance on the College Career Indicator, the a-g completion rate, and the number of students receiving the State Seal of Biliteracy. This suggests that some aspects of the related actions, particularly 2.2 and 2.7, were not impactful due to only being partially implemented.

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.

Goal 1 and 2 will be combined into a single goal for the next 3 year LCAP cycle. Educational partners agreed that obtaining academic success for our students leads them to becoming college and career ready. The actions remain unchanged except for the following:

Current Action 2.1, 2.3 and 2.8 have been combined into one for college materials, resources, and dual enrollment.
Current Action 3.7 will be combined with misplaced 3.9 to make one action next year 1.7

Same as Goal 1 analysis:

No metrics were removed however a few were added:

Metric 1.3 CAST - distance from standard

Metric 1.9 Exact Path - an intervention program implemented this year for Middle and High school

Metric 1.21 - Teacher Credentialing information from the SARC

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.

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Goals and Actions

Goal

Goal #	Description
3	Safe, Inclusive, and Positive School Culture - Maintain a safe, welcoming learning environment where all students feel connected to the school while increasing support so students can develop and maintain their social/emotional health and well-being.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Teachers credentialed/assignments as measured by the SARC	20/21 - 100%	2021-22 - data not available on CDE website	2022-23 - data not available on CDE website	2021/22 - 17.58% Fully credentialed and proper placement 25.36% Ineffective (without proper credential) 53.59% using the local assignment option	100%
Sufficient core instructional materials by annual Board resolution	20/21 - 100%	2021-22 = 100%	2022-23 = 100%	2023-24 = 100%	100%
School facilities are maintained and in good repair as measured by the SARC	20/21 - 100%	2021-22 = 100%	2022-23 = 90%	2023-24 = Good Overall Rating	100%
Pupil Suspension Rate	2019/20 - 0%	2020-21 = 0%	2021-22 = 0%	2022-23 = 0%	0%
School Climate Surveys % Students	2020/21 - I feel safe in school 100%	2021-22 Spring Survey Actual Data	2022-23 Spring Survey Actual Data	2023-24 Spring Survey Actual Data	I feel safe in school 90%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
reporting strongly agree or agree	I feel supported by school staff. 96.65% I feel staff truly care for me. 98.55% When I feel upset.....there is someone I can talk to. 81.16%	I feel safe in school = 97.44% I feel supported by school staff. = 92.31% I feel staff truly care for me. = 91.03% When I feel upset.....there is someone I can talk to. = 78.21%	I feel safe in school = 98.78% I feel supported by school staff. = 93.90% I feel staff truly care for me. = 97.56% When I feel upset.....there is someone I can talk to. = 78.05%	I feel safe in school = 99% I feel supported by school staff. = 93% I feel staff truly care for me. = 95% When I feel upset.....there is someone I can talk to. = 76%	I feel supported by school staff. 90% I feel staff truly care for me. 90% When I feel upset.....there is someone I can talk to. 90%
Pupil Graduation Rate	2019/20 - 82.4%	2020-21 = 72.7%	2021-22 = 78.60%	2022/23 = 100%	95%
# of SEL workshops conducted	2021/22 will be our baseline year	2021-22 = 10 workshops	2022-23 = 45	2023/24 = 13	10

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 LEA implemented the following actions in support of this goal:

Action 3.1 (Highly Qualified Staff) - Under this action, the LEA continued to employ and maintain certificated and classified employees with appropriate skills, credentials, and authorizations to work with students. This action was fully implemented according to plan.

Action 3.3 (Facility and Equipment) - Under this action, the LEA was to continue to achieve a Good/Exemplary rating on the Facility Inspection Tool (FIT) by ensuring adequate facilities conducive to learning through upgrades of buildings and equipment as needed. Maintenance and Operation costs and costs for the replenishment of devices were also included in this action. This action was fully implemented according to plan.

Action 3.4 (Positive Behavior Incentives) - This action provides incentives to students to encourage participation, positive behavior, and connection with the school. While the action was implemented and incentives were offered, expenditures were much less than expected.

Action 3.5 (MTSS Tiered Intervention System - Social/Emotional) - Under this action, the LEA utilized and refined the tiered social/emotional learning system to provide appropriate supports for students facing trauma and other adverse experiences. To achieve this, school

counseling team identified students in the universal, strategic, and targeted support categories. This action was fully implemented according to plan.

Action 3.6 (Social/Emotional Workshops) - Through surveys from all stakeholders, the school identified the importance of providing students with the proper coping skills to build resiliency. To address this need, the counseling team conducted workshops on topics such as stress management, communication skills, dealing with trauma, and building positive view of self. This action was implemented according to plan.

Action 3.7 (Community Engagement and Outreach) - To better support the needs of students facing adverse conditions, the school partnered with community agencies and sought resources to better support the needs of the students. Through marketing and promotion, the school created partnerships and acquired donations to support students' and their families' economic and social-emotional needs. This action was fully implemented.

Action 3.8 (School Events and Activities) - Under this action, the LEA continued to host school events such as Open House, Back to School Night, Awards Night, etc. to involve students and their families with the school and promote engagement/connection. This action was fully implemented, though spending was lower than expected.

Action 3.9 (Curriculum and Instructional Materials) - Under this action, the LEA maintained, refined, and/or revised the curriculum offerings and materials to ensure a high level of rigor. This included revising a-g offerings, the core curriculum, and CTE options as needed. This action was fully implemented, but at a lower cost than anticipated.

Action 3.2 was deleted.

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

There were material differences between budgeted and actual expenditures for three of the actions associated with this goal. For Action 3.4, instructors and administrators found that student demand for incentives was not as high as expected. Additionally, new business practices required that the amount spent on these incentives be capped. Actual expenses were also less for Action 3.8. All planned events occurred as scheduled, but Principals were able to do so on a more economical level than planned. Lastly, for Action 3.9, the action was fully implemented, but the costs for licenses for online courses were lower than anticipated.

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

Of the seven metrics associated with this Goal, the LEA was successful in achieving the desired outcomes on nearly all of them, indicating that the combined effects of the LEAs action were very impactful. One exception is that when surveyed, only 76% of students said that when

they are upset, they have someone to talk to (compared to the desired outcome of 90%), but all other measures of school climate, including students feeling safe at school, feeling supported by school staff, and feeling that school staff truly care for them were all at levels above 90%. Overall, the actions were very effective in impacting the goal of creating and maintaining a safe, inclusive, and positive school culture.

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.

Goal 3 & 4 will be combined into a single goal for the next 3 year LCAP cycle. Educational partners agreed that the school made improvements in attendance and will not be part of the Safe and Positive School Climate and Culture goal.

The actions remain unchanged except for the following:

Current Action 2.1, 2.3 and 2.8 have been combined into one for college materials, resources, and dual enrollment.

Current Action 3.7 will be combined with misplaced 3.9 to make one action next year 1.7

Same as Goal 1 analysis:

No metrics were removed however a few were added:

Metric 1.3 CAST - distance from standard

Metric 1.9 Exact Path - an intervention program implemented this year for Middle and High school

Metric 1.21 - Teacher Credentialing information from the SARC

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.

Goals and Actions

Goal

Goal #	Description
4	Student Engagement - Improve attendance rates to a level of 97% by 2024 and decrease chronic absenteeism to a level under 10% by 2024.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Attendance Rate as measured by P2 - All Students	2019-20 - 94.71%	2021-22 = 88.74%	2022-23 = 91.76%	2023/24 = 97%	97%
Chronic absenteeism rate from Dataquest (K-8)	2018-19 - 13%	2020-21 = 30.1%	2021-22 = 42.30%	2022/23 = 31.1%	9%
Local data plan- students with 90% or better attendance in fall semester	2021/22 will be our baseline year	2021-22 = 231 (72%)	2022-23 = 208 (86.67%)	2023/24 = 307 (86%)	85%
Local data plan - students with 10 or more absences in fall semester for students enrolled longer than 30 days	2021/22 will be our baseline year	2021-22 = 58 (18%)	2022-23 = 46 (19.17%)	2023/24 = 22 (7.2%)	10%
# of parent workshops (i.e., Dolphin Cafes)	2021/22 will be our baseline year	2021-22 = 10	2022-23 = 2	2023/24 = 11	20
# of SART meetings	2021/22 will be our baseline year	2021-22 = 8	2022-23 = 35	2023/24 = 23	20

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
# of referrals to intervention for attendance	2021/22 will be our baseline year	2021-22 = 22	2022-23 = 69	2023/24 = 140	20

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 LEA implemented the following actions towards this goal:

Action 4.1 (MTSS Tiered Intervention System - Attendance) - Under this action, the LEA utilized and refined the tiered attendance system outlined in the Learning Continuity and Attendance Plan. The School Attendance Review Team (SART) identified students in the universal, strategic, and targeted support categories and identified re-engagement strategies to decrease absences. This action was fully implemented according to plan.

Action 4.2 (School Field Trips) - In order to create a sense of belonging and engagement with the school and staff, the LEA provided field trips to better connect students with the school and other students. This action was fully implemented at a lower cost than expected.

Action 4.3 (Parent Workshops) - To better support parents, the school conducted monthly workshops and trainings to help parents support their children's school attendance and academic achievement. The parents of unduplicated pupils were the main focus as this group was shown in the data to have the greatest needs. This action was fully implemented but for an amount lower than what was budgeted.

Action 4.4 (Parent Communication) - This action called for the LEA to ensure that staff was in regular contact with parents. Such contact included the use of Parent Square, conference calls between parents and staff, and individual meetings with parents, students, and staff. Bilingual staff provided translation supports for families as needed. This action was fully implemented, but for a lower cost than anticipated.

Action 4.5 (Supplemental Staff) - To provide more opportunities for student support, this action called for the LEA to seek tutors through internal programs and/or service providers. Supplemental staff also provided additional tutoring hours and supported students in applying to college and completing financial aid applications. Additional staff supporting this action included mentors and health aides. This action was fully implemented as planned.

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

There were material differences between budgeted and actual expenditures for three of the actions associated with this goal. For all three, the actions were fully implemented but for lower-than-expected costs. For Action 4.2, the LEA staff and administrators were able to minimize costs by utilizing LEA-owned vehicles for field trip transportation instead of paying an outside transportation vendor. For Action 4.3, the salaries of the staff members carrying out the parent workshops (Family Liaisons) were shared by other programs that benefitted from those staff members' activities. And for Action 4.4, a similar staff-sharing situation across programs defrayed the costs of ensuring consistent parent communication.

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

The LEA was successful in achieving the desired outcomes for some of the metrics associated with this goal. Namely, the LEA achieved its desired attendance rate for all students, its percentage of students with 90% or better attendance, and the number of SART meetings held. It also reduced the number of students with 10 absences or more to the desired level. It is understood that all of the actions had a combined effect on these outcomes. For outcomes that did not meet the desired level, some improvements were still seen relative to baseline, including the number of parent workshops held and the overall chronic absenteeism rate for students in grades K-8.

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.

Goal 3 & 4 will be combined into a single goal for the next 3 year LCAP cycle. Educational partners agreed that the school made improvements in attendance and will not be part of the Safe and Positive School Climate and Culture goal.

The actions remain unchanged except for the following:
Current Action 4.5 moved to Goal 1 next year.

Same as Goal 1 analysis:

No metrics were removed however one was added:

Metric 2.13 we will include a new online monitoring program to ensure a safe learning environment for our 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.

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.

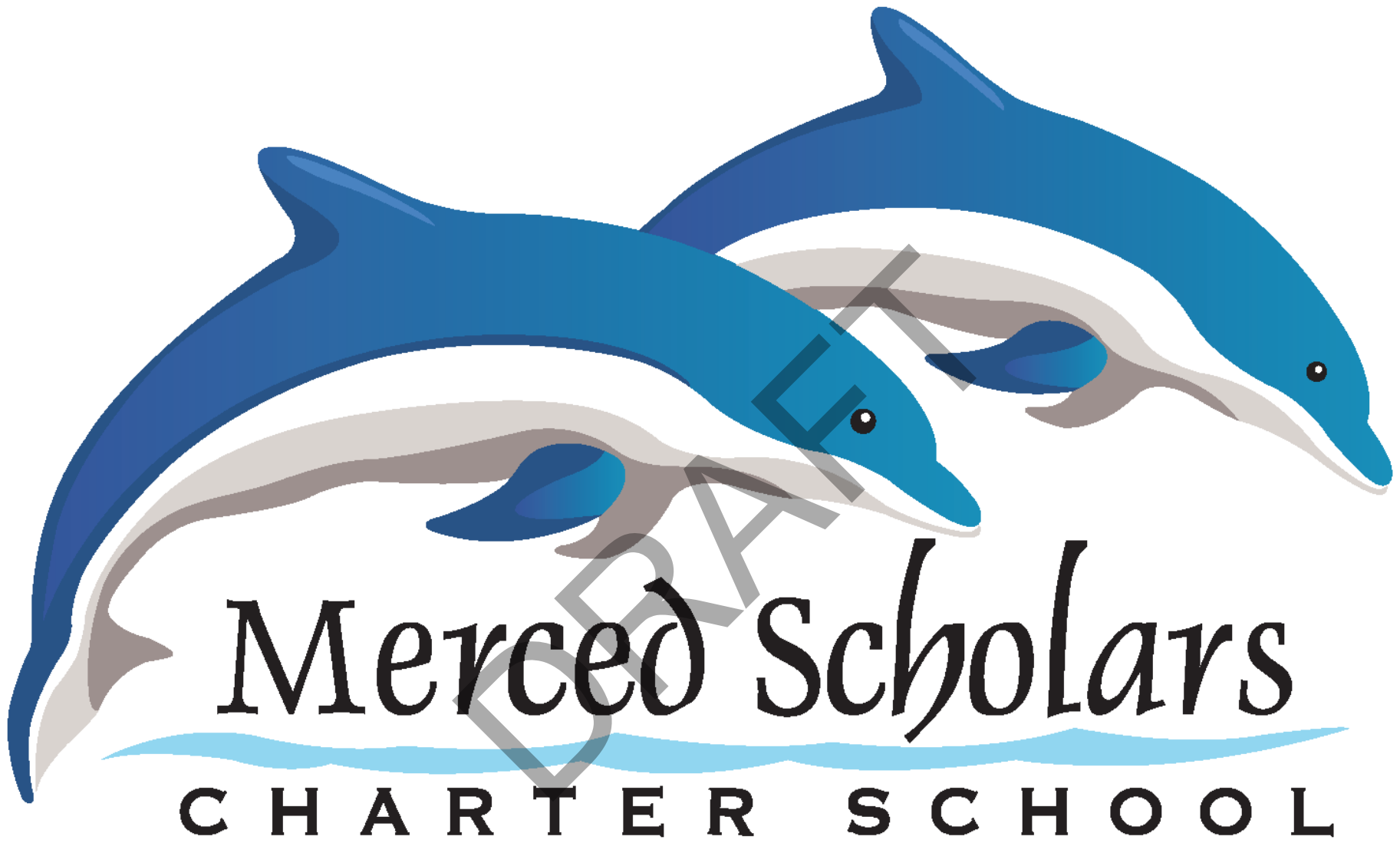
An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

- 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
Merced Scholars Charter School	Cindy Gentry Coordinator	cgentry@mcoe.org 209-381-6788

Plan Summary [2024-25]

General Information

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

Merced Scholars Charter School (MSCS) was established in 2004 to meet the need for a secondary nonclassroom-based program. In March of 2022, MSCS was approved to add a dual language immersion program that began in the fall of 2022. Since its inception, MSCS has grown to be a multi-faceted program to support learners of all backgrounds. MSCS is authorized and managed by the Merced County Office of Education (MCOE) and serves students throughout Merced and adjacent counties. The enrollment for the 2023-24 school year is 297. 82% of MSCS students are socioeconomically disadvantaged, 8% are English Learners, 1% are Foster Youth, and 1% are Homeless.

Nonclassroom-based (NCB) Program: MSCS operates a multi-site NCB program that provides students with a traditional school program in an alternate setting. The NCB program serves students from transitional kindergarten through grade 12. The high school program is accredited through the Western Association of Schools and Colleges (WASC). Sometimes referred to as home school or independent study, the NCB program is actually much more than that. The school is designed for students striving for academic excellence in a non-traditional setting. This program is a hybrid, or mixture, of at home, online, and onsite learning environments. Students are provided a college-based schedule for onsite support and the flexibility to complete work at home in a manner that is best suited for their learning needs. MSCS is for those students who wish to take a college preparatory program with the flexibility to support them in pursuing other interests.

The base NCB program requires students to meet with teachers in person (which is preferred), or virtually at least once per week. Similar to an independent study program, work is assigned each week and the previous week's work is graded and analyzed by a certificated teacher to ensure that the student is engaged in daily work and completing assignments regularly. Like a home school, parents and families play a major role in supporting their child's learning. Therefore, collaboration between teachers, families, and students is critical to ensure student success. Because the school provides students with a variety of on-site services, the majority of MSCS students come to the school site multiple times per week. Besides their required weekly meeting, students can attend on-site classes that include three different Career Technical Education (CTE) pathways, individualized tutoring, college prep workshops, workability workshops, and activities for social engagement. Since the 2022-23 school year, students are also able to take dual enrollment college courses free of charge. This allows students to take college courses at the school site (or virtually) and receive core high school credit and college credit for those courses.

Dual Language Immersion (DLI) Program: MSCS now provides a classroom-based dual language program. Students are able to enroll in one of two possible dual language strands, either English/Hmong or English/Spanish. Students are immersed in one of two languages throughout the school day. Utilizing the 50/50 model for dual language acquisition, students develop their bilingual, biliteracy, and bicultural skills. The program began in the 2022-23 school year with Transitional Kindergarten through Grade 1. In successive years, the program will add an additional grade until it becomes a full TK-6 program in 2027-28. In the 2023-24 school year, the program serves students in grades TK through 2.

MSCS Vision: Merced Scholars Charter School provides the most diverse and individualized program to students of all backgrounds in order to develop them into responsible and productive citizens.

MSCS Mission: Merced Scholars Charter School will provide a personalized, versatile, agile program that is responsive to evolving community and global needs; thereby preparing students to become successful, responsible and contributing citizens who read, write, communicate, and calculate with clarity and accuracy, using current technologies and resources.

MSCS Educational Philosophy:

- MSCS must strive to meet or exceed the academic standards set forth by the State of California
- Every child is capable of excelling in learning environments that are welcoming and positive
- Instruction should be adapted to meet the needs of each student
- Parental involvement is a necessary component to the success of a child's overall educational growth and well-being
- Dedicated staff, parents, and students should work as a cohesive unit to foster a love of learning and a commitment to responsible citizenship
- Parents and educators must value partnerships with business and the community at large.
- Students who take ownership of their education will be life-long learners
- Education must include academic, personal and social development
- Students must be provided with the tools to understand lifelong decision-making
- Schools must practice sound management of business operations.

Reflections: Annual Performance

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

Merced Scholars students scored at the lowest performance level in mathematics and college/career readiness on the 2023 Dashboard. When looking at individual student groups, Hispanic students and socioeconomically disadvantaged students also scored at the lowest performance level in mathematics. The vast majority of MSCS students fall into one or both of these groups (the student population is 80% Hispanic and 82% Socioeconomically disadvantaged). Across all students, mathematics scores declined by 11.2 points and English language arts scores declined by 12.6 points since last year. Across all students, the average performance in mathematics is 128.9 points below standard and on ELA it is 35.1 points below. 41% of English Learners (who make up 8% of the school population) are making progress, an improvement of 2% over the previous year.

MSCS students fared better on other Dashboard indicators. The chronic absenteeism rate declined by 5.7%, the graduation rate increased 21.4%, the suspension rate was maintained at 0%, and the school met standards on all local indicators, including implementation of academic standards, parent and family engagement, and providing access to a broad course of study . Other successes at the school include:

- increasing the number of students enrolled concurrently in Merced College
- increasing the number of students completing a Career Technical Education pathway
- maintaining a positive school climate, as measured by student reports of feeling safe, supported, and cared for at school
- improving the overall attendance rate

Reflections: Technical Assistance

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

Not Applicable

Comprehensive Support and Improvement

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

Schools Identified

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

Not Applicable

Support for Identified Schools

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

Not Applicable

Monitoring and Evaluating Effectiveness

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

Not Applicable

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
Teachers	Survey of Staff in March 2024 Staff Meeting held March 2024
Principals	Survey of Staff in March 2024 Staff Meeting held March 2024
Administrators	Survey of Staff in March 2024 Staff Meeting held March 2024
Other school staff	Survey of Staff in March 2024 Staff Meeting held March 2024
Parents	Meeting with parents held March 2024 Survey of parents in April 2024
Students	School climate surveys in Fall 2023 and Spring 2024 In person meeting held March 2024 Priorities/LCAP goals and actions survey in April 2024

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

Educational partner feedback continues to emphasize the importance of greater involvement of students and families with the school. Greater involvement at the school site will help with improving student outcomes, especially with more opportunities for onsite instruction, tutoring, and enrichment. Both in the NCB and DLI, the importance of good attendance to increase positive student outcomes is highly rated.

Improving academic outcomes continues to be a priority for all partners. Feedback from educational partners showed the need to provide a quality program, including high quality instruction and rigorous curriculum to support all of the students. The school's social/emotional program continues to grow and develop as this continues to be a major need for students and families.

Maintaining a safe and welcoming learning environment continues to be an area of importance for all educational partners. This goal continues to be a priority to maintaining adequate facilities, staff, and instructional materials to support student learning. Many stakeholders appreciate the connection that students make with staff. Some partners continue to express concern over changes made to the program, (i.e., more onsite courses and new graduation requirements). However, these changes have not adversely affected the staff to student and family relationships that are the pinnacle of the program.

Communication continues to be an area that most educational partners agreed needed work. To support this action and goal, the school is working on a more targeted marketing and social media presence to communicate more effectively with all educational partners.

Overall, the goals and actions are considered to be appropriate and important to support the education of the whole child

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Goals and Actions

Goal

Goal #	Description	Type of Goal
1	All students will demonstrate growth in academic achievement towards meeting or exceeding CCSS standards in the areas of English Language Arts, math, science, and English proficiency to be ultimately College & Career ready upon graduation.	Broad Goal

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

In the recent analysis of the California Dashboard information and local assessment and educational survey partner feedback for Merced Scholars, student performance on English language arts (ELA) and mathematics showed the need to improve student performance on the CAASPP, ELPAC, and local assessments for all students. While overall ELA performance for all students is near standard (35 points below), math performance is still significantly lower at 128.9 points below standard. This goal was carried forward from the previous LCAP cycle because academic achievement is a top priority for our school.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	CAASPP: English Language Arts Distance from Standard	2022/23 ALL 35.1 points below standard SED 44.5 points below standard Hispanic 33.9 points below standard EL 62.2 points below standard			ALL 10 points below standard SED 20 points below standard Hispanic 20 points below standard EL 40 points below standard	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.2	CAASPP: Math Distance from Standard	2022/23 ALL 128.9 points below standard SED 139.8 points below standard Hispanic 126.2 points below standard EL 181.1 points below standard			ALL 100 points below standard SED 100 points below standard Hispanic 100 points below standard EL 150 points below standard	
1.3	CAASPP: Science Distance from Standard	2024/25 school year will be our baseline			TBD	
1.4	English Learner Progress (ELPI)	2022/23 ELs 40.9% making progress			60% of English Learners making progress	
1.5	EL Reclassification Rate	2023/2024 3% reclassified			10%	
1.6	Access to a Broad Course of Study	2023/24 100%			100%	
1.7	STAR 360 Reading	2023-24 Grade Level Proficiency At/Above 50 SGP/Below 50 SGP All Students 48%/52% EL 32%/68% FY 0%/100% SED 46%/54% SWD 56%/44% Hispanic 47%/53%			Grade level Proficiency At/Above 50 SGP/Below 50 SGP All Students 60%/40% EL 50%/50% FY 50%/50% SED 60%/40% SWD 65%/35% Hispanic 60%/40%	
1.8	STAR 360 Mathematics	2023-24 Grade Level Proficiency			Grade level Proficiency	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		At/Above 50 SGP/Below 50 SGP All Students 43%/57% EL 52%/48% FY 0%/100% SED 44%/66% SWD 36%/64% Hispanic 43%/57%			At/Above 50 SGP/Below 50 SGP All Students 60%/40% EL 60%/40% FY 50%/50% SED 60%/40% SWD 50%/50% Hispanic 60%/40%	
1.9	Exact Path Intervention Program	# of achievements earned			TBD	
1.10	English 3D Growth Measure Assessment - % showing proficiency on most current Benchmark using GLE (Grade Level Equivalence)	2023/24 - 2+ grade levels below 57.1% 2 years below 42.9% 1 grade below 0% On Grade 0% Above Grade 0%			2+ grade levels below 20% 2 years below 30% 1 grade below 30% On Grade 20% Above Grade 0%	
1.11	State reflection tool - Providing Professional Learning for teaching ELA/Math/ELD	2023-24 (5 point rating) Actual - ELA avg 3.77 ELD avg 3.46 Math avg 3.69			ELA avg 4.0 ELD avg 4.0 Math avg 4.0	
1.12	State reflection tool - Having CCSS aligned instructional materials in ELA/Math/ELD	2023-24 (5 point rating) Actual - ELA avg 3.77 ELD avg 3.62 Math avg 3.77			ELA avg 4.0 ELD avg 4.0 Math avg 4.0	
1.13	State reflection tool - Implementing programs	2023-24 (5 point rating) Actual -			ELA avg 4.0 ELD avg 4.0	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	to support staff in instructional improvement aligned to CCSS in ELA/Math/ELD	ELA avg 3.46 ELD avg 3.38 Math avg 3.38			Math avg 4.0	
1.14	College & Career Indicator (CCI)	2022/23 - ALL 8.8% Prepared Status			ALL students 35% or more Prepared Status - Medium	
1.15	# of Merced College courses taken by students	2023/24 - 96 classes			110 classes	
1.16	% of students taking Merced College courses	2023/24 - 92/297 = 31%			50%	
1.17	A-G Completion Rate	2022/23 - 0%			10%	
1.18	Graduates Earning a Seal of Biliteracy	2022/23 - 1			5 graduates	
1.19	# of CTE Completers	2022/23 - 15 senior CTE completers			30 senior CTE completers	
1.20	Graduation Rate	2022/23 - All 100%			100%	
1.21	Teachers are Fully Credentialed for placement (properly assigned) SARC	2021/22 - 17.58% Fully credentialed and proper placement 25.36% Ineffective (without proper credential) 53.59% Out of Field - using the local assignment option" "50% Fully credentialed and proper placement 0% Ineffective (without proper credential)			50% Fully credentialed and proper placement 0% Ineffective (without proper credential) 50% Out of Field - using the local assignment option	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		50% Out of Field - using the local assignment option				

Goal Analysis [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.

Not Applicable.

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.

Not Applicable.

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

Not Applicable.

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.

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	MTSS Tiered Intervention System - Academic	School data shows a need for improvement in academics, especially mathematics. To address this need, the school will utilize and refine a tiered intervention system based on diagnostic, benchmark, and state assessments as well as students' grades, staff, and parent input. Interventions for TK-2 will be determined primarily by staff and parent input. {WASC Action 2.2}	\$97,009.47	Yes

Action #	Title	Description	Total Funds	Contributing
1.2	Instructional Support Staff	School data shows a need for supplemental instructional opportunities for low income, foster youth, English learner, and special education students. Assign and/or hire additional instructional support staff to provide individualized and small group tutoring. Students will be identified for additional support based on assessment data, grades, social/emotional needs, by the Student Study Team (SST), or by an Individualized Education Plan (IEP) Team. {partially funded by Title I, Part A}	\$130,028.74	Yes
1.3	Schoolwide Data Plan	The school will review and refine the assessment system annually to determine: 1) if the program is effective, 2) it can support all learners including English Learners and Special Education students, and 3) the data produced is cohesive among the system. {WASC Action 2.1}	\$18,454.72	No
1.4	Elementary Core Curriculum	To support the implementation of the elementary grades, the school will seek and refine nonclassroom-based and dual language immersion curriculum that supports the needs of all students in each program.	\$211,919.93	No
1.5	Supplemental Instructional Support Materials & Resources	Students in need of additional instructional support may need access to materials for intervention and remediation. Funds will be utilized for primarily English language arts and math intervention materials and software. Additional materials in other subject areas will be purchased based on teacher recommendation. {funded by Title I, Part A}	\$29,889.42	Yes
1.6	Professional Development	Based on the data and staff input, professional development will be provided in the form of coaching in instructional strategies regarding math, English language arts and English Language Development. Staff will also be encouraged to attend workshops and conferences provided by MCOE and other districts. {WASC Action 2.4 & 2.5}	\$10,382.40	Yes
1.7	Secondary Core & Elective Curriculum	Students of all backgrounds must be held to high levels of academic rigor and expectations. To support this belief, the school will maintain, refine, and/or revise the curriculum offerings and materials. This includes revising	\$54,177.74	No

Action #	Title	Description	Total Funds	Contributing
		current a-g offerings and providing more in not only the core curriculum, but in CTE options as well. {WASC Action 1.1, 1.2, & 2.6} To support students with college and career exploration, the school will add more elective courses for students to explore areas of interest. In addition, the school will evaluate its CTE offerings and determine the need to increase or change the courses and pathways offered at the school. {WASC Action 1.3 & 1.4}		
1.8	Development of Dual Language Immersion Program	Continue to grow the dual language immersion program with increased enrollment and addition of a new grade level each year. We anticipate when students emerge from our program they will be fluent in two languages which will lead to success in middle school and high school and beyond. Students will earn the Seal of Biliteracy in high school and be Prepare in College & Career.	\$1,130,114.51	Yes
1.9	Supplemental EL Instruction & Materials	To work on English fluency among our English Learners with a goal of having ELs reclassified before their 7th year of ELD instruction begins, the school will use Benchmark Advance/Adelante for ELA/ELD and English 3D supplemental program for 4th-12th English Learners, provide designated ELD support classes, practice with ELPAC Interim practice tests, and provide classes, specific and targeted supports, and workshops specific to English learners.	\$54,873.15	Yes
1.10	College Activities including Dual Enrollment Classes, & Resources/Materials	Students who are able to take college courses while in high school are more likely to continue with college after graduation. To encourage students to continue, especially for students from underrepresented populations, the school will provide dual enrollment options for students as well as encourage students to attend other courses at the college itself. {WASC Action 1.5} The school will continue to purchase the textbook and other materials for students taking concurrent classes at Merced College. To help students understand their college and career options, the school will provide field trips to colleges, universities, technical training programs, and select businesses to help students envision their post-high school options. The trips will target students considered low income, English Learner, and Foster Youth. The academic counselor will provide supports	\$36,489.81	Yes

Action #	Title	Description	Total Funds	Contributing
		to include signing up for college and financial aid, transcript review, and record keeping.		
1.11	Career Technical Education Courses, Activities, and Resources	To ensure a robust CTE program, the school will provide supplies and equipment to help students develop their job and collaboration skills to improve their opportunities for job placement after graduation. The CTE teachers and career techs will provide opportunities for students to do career assessments, portfolio development, and workshops on career and college guidance.	\$171,754.10	Yes
1.12	Guidance and Counseling	To support the needs of student staying on track to college & career success, our academic counselor will create, monitor, and update 6 year plans and individualized learning plans. {WASC Action 1.6}	\$22,666.08	
1.13	Highly Qualified Core Staff	Continue to employ and maintain certificated and classified employees with appropriate skills, credentials, and authorizations to work with students.	\$1,803,549.42	No
1.14	Individualized Learning	To provide continued support for our students with disabilities, provide individualized support in grade level lessons and assignments and in progress towards individual goals including transitional goals. Students will also receive career skills such as resume writing. Students in NCB receive one to one supports from their assigned teacher. Core teachers will provide scaffolded supports and modified assignments, which includes teacher created supplemental curriculum.	\$240,071.37	No
1.15	Technology Plan	To ensure continuous access to technology for our core and supplemental curriculum, we will create and implement a strategic technology refresh plan to provide devices/accessories/connection/repair to our students and instructional staff for learning and enrichment purposes.	\$114,855.30	No

Action #	Title	Description	Total Funds	Contributing
1.16	Transportation for Learning Recovery	According to our local climate surveys, students identified lack of transportation as one of the top 2 reasons for not attending school. In order to reduce this barrier and increase attendance rates, the schools will provide transportation by bus/van/bus tokens to students to attend support session during the week.	\$465,045.00	Yes
1.17	Supplemental Support Staff	The CA School Dashboard shows the need to address the CCI Indicator for all students including our SED, FY, and EL student groups. The schools will employ additional staff to support student access to learning, and by accurately identifying students and properly reporting student data.	\$125,024.64	Yes

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Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Safe, Inclusive, and Positive School Culture - Maintain a safe, welcoming learning environment where all students feel connected and engaged with the school while increasing support so students can develop and maintain their social/emotional health and well-being."	Broad Goal

State Priorities addressed by this goal.

Priority 3: Parental Involvement (Engagement)
 Priority 5: Pupil Engagement (Engagement)
 Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

A strength of the school has always been its positive and welcoming environment where students and their families feel safe and included. However, staff, parent, and student surveys given in the spring of 2024 revealed that the student's social/emotional needs have increased. Gaps in the program were identified during educational partner meetings and the goals and actions were developed based on that input, as well as continuing the customer service-based approach to serving students and their families. Included in this goal is to maintain a safe working environment fo staff and students and systems are in place to ensure student success by attending school regularly.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	School facilities are maintained and in good repair as measured by the SARC	2023-24 = Good Overall Rating			Good Overall Rating	
2.2	Pupil Suspension Rate	2022-23 = 0%			0%	
2.3	School Spring Climate Surveys % Students reporting strongly agree or agree	2023-24 Spring Survey I feel safe in school = 99% I feel supported by school staff. = 93% I feel staff truly care for me. = 95%			I feel safe in school = 100% I feel supported by school staff. = 100%	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		When I feel upset.....there is someone I can talk to. = 76%			I feel staff truly care for me. = 100% When I feel upset.....there is someone I can talk to. = 85	
2.4	Pupil Graduation Rate	2022/23 = 100%			100%	
2.5	# of SEL workshops conducted	2023/24 = 13			15	
2.6	Attendance Rate as measured by P2 - All Studen	2023/24 = 97%			98%	
2.7	Chronic absenteeism rate (K-8)	2022/23 ALL 31.1% SED 38.5% Hispanic 37.3% ELs 47.8% SWD 40.7%			ALL 15% SED 20% Hispanic 20% ELs 25% SWD 25%	
2.8	Local data plan students with 90% or better attendance in fall semester	2023/24 = 307 (86%)			90%	
2.9	Local data plan - students with 10 or more absences in fall semester for students enrolled longer than 30 days	2023/24 = 22 (7.2%))			5%	
2.10	# of parent workshops	2023/24 = 11			15	
2.11	# of SART meetings	2023/24 = 23			20	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.12	# of referrals to intervention for attendance	2023/24 = 140			50	
2.13	# of incidents reported on Gaggie	2024/25 will be the baseline year			TBD	

Goal Analysis [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.

Not Applicable.

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.

Not Applicable.

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

Not Applicable.

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.

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Professional Development for Staff in Improving the School Climate	The LEA identified the importance of addressing needs in the area of social-emotional wellness by providing students with the proper coping skills to build resiliency. We will conduct workshops and purchase curriculum so staff and students can work on such topics as stress management, intrapersonal skills, dealing with trauma, building a positive	\$2,163.00	No

Action #	Title	Description	Total Funds	Contributing
		view of self. We will also provide professional development and resources to promote social-emotional wellness.		
2.2	MTSS Tiered Intervention System - Social Emotional Wellness	The school will utilize and refine the tiered social/emotional learning system to provide appropriate supports for students facing trauma and other adverse experiences. The school counseling team will identify students in the universal, strategic, and targeted support categories. {WASC Action 2.3} Through surveys from all stakeholders, the school identified the importance of providing students with the proper coping skills to build resiliency. The counseling team will conduct workshops so students can work on such topics as stress management, intrapersonal skills, dealing with trauma, building positive view of self, and so forth.	\$109,527.83	No
2.3	STEAM Education including Arts and Music	Student surveys sought more opportunities for the arts. To achieve this, the school will provide workshops in music and art through school staff, district personnel, and outside agencies.	\$52,579.29	No
2.4	Positive Behavior Incentives	Provide incentives to students to encourage participation, positive behavior, and connection with the school. Incentive points will be tracked utilizing the school's PBIS system.	\$10,815.00	No
2.5	Community Engagement and Outreach	To better support the needs of students facing adverse conditions, the school will partner with community agencies and seek resources to better support the needs of the whole child. Through marketing and promotion, the school will create partnerships and seek donations to support a student and their families economic and social emotional needs.	\$113,529.38	Yes
2.6	School Events and Parent Involvement Activities	Continue with school events such as Open House, Back to School Night, Awards Night, etc. to involve students and their families with the school	\$3,244.50	No

Action #	Title	Description	Total Funds	Contributing
2.7	MTSS Tiered Intervention System - Attendance	The school will utilize and refine the tiered attendance system. The School Attendance Review Team (SART) will identify students in the universal, strategic, and targeted support categories and identify re-engagement strategies to decrease absences. {partially funded by Title I, Part A}	\$80,497.13	Yes
2.8	School Field Trips	To create a sense of belonging and engagement with the school and staff, the school will provide field trips to better connect students with the school and other students.	\$8,111.25	No
2.9	Parent Workshops	The school understands the importance of parent involvement in all aspects of their child's education, especially when it comes to school attendance and work completion. To better support parents, the school will conduct monthly workshops and trainings to support parents with the school program. The parents of unduplicated pupils will be the main focus as this group has shown in the data to have the greatest needs.	\$14,024.89	No
2.10	Parent Communication	Ensure staff is in regular contact with the parent. Such contact will include the use of Parent Square for messages to all students or a select group of students, conference calls with parents and staff, individual meetings with parents, students, and staff. Bilingual staff will translation supports for families that require it.	\$26,796.32	No
2.11	Safe Learning Environment	To promote a safe school learning environment we will employ a Campus Supervisors to build rapport with students, maintain a safe school environment (including off campus school experiences), and conduct home visits to develop the school/family connection. Our school will monitor online school safety with a management program.	\$18,470.94	No

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

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$1,128,721	\$132,786

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
24.644%	10.768%	\$370,395.48	35.412%

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

Required Descriptions

LEA-wide and Schoolwide Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.1	<p>Action: MTSS Tiered Intervention System - Academic</p> <p>Need: The CA School Dashboard shows our CAASPP test results for both ELA and Math as below standard. The SED and EL student groups are 10-27 points further below the ALL student group in ELA and 10-52 points further below in Math.</p>	<p>We expect that by providing a tiered academic intervention system for our students, we will be able to address the needs of these student groups by diagnosing early.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on a school-wide basis.</p>	CAASPP assessments STAR 360 assessment Exact Path achievement

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: Schoolwide		
1.2	Action: Instructional Support Staff Need: The CA School Dashboard shows our CAASPP test results for both ELA and Math as below standard. The SED and EL student groups are 10-27 points further below the ALL student group in ELA and 10-52 points further below in Math. The FY student group showed 0% of students on grade level on the local benchmark assessment in both reading and math. Scope: Schoolwide	<p>We expect that by hiring instructional support staff to support our students, we will be able to address the needs of these student groups by providing course support and homework help.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on a school-wide basis.</p>	CAASPP assessments STAR 360 assessment
1.5	Action: Supplemental Instructional Support Materials & Resources Need: Statewide and local assessment data shows a need for increased support for our SED, EL, and Foster Youth student groups in both ELA and Math. The CA School Dashboard shows our CAASPP test results for both ELA and Math as below standard. The SED and EL student groups are 10-27 points further below the ALL student group in ELA and 10-52 points further below in Math. The FY student	<p>We expect that by providing supplemental instructional support materials and resources for our students, we will be able to address the needs of these student groups to improve their academic scores on statewide and local assessments.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on a school-wide basis.</p>	CAASPP assessments STAR 360 assessment Exact Path achievement

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>group showed 0% of students on grade level on the local benchmark assessment in both reading and math.</p> <p>Scope: Schoolwide</p>		
1.6	<p>Action: Professional Development</p> <p>Need: School data showed low or unchanged rates of academic growth among low income and special populations. Statewide and local assessment data shows a need for increased support for our SED, EL, and Foster Youth student groups in both ELA and Math. The CA School Dashboard shows our CAASPP test results for both ELA and Math as below standard. The SED and EL student groups are 10-27 points further below the ALL student group in ELA and 10-52 points further below in Math. The FY student group showed 0% of students on grade level on the local benchmark assessment in both reading and math. 40.9% of our English Learners are making progress on the ELPAC assessment.</p> <p>Scope: Schoolwide</p>	<p>We expect that by providing professional development for our staff including coaching and strategies, we will be able to address the needs of these student groups to improve their academic scores on statewide and local assessments.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on a school-wide basis.</p>	<p>CAASPP assessments ELPI Indicator STAR 360 assessment Exact Path achievement</p>
1.8	<p>Action: Development of Dual Language Immersion Program</p>	<p>We expect that by developing our Dual Language Immersion program to add an additional grade each year, we will be able to address the needs of these student groups to improve the CCI indicator.</p>	<p>CAASPP assessments STAR 360 assessment ELPI Indicator Reclassification Rate</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Need: The CCI Indicator shows 8.8% students Prepared for College/Career and only 1 student earning the Seal of Biliteracy in 22/23.</p> <p>Scope: Schoolwide</p>	Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on a school-wide basis.	CCI Indicator # of Seal of Biliteracy
1.9	<p>Action: Supplemental EL Instruction & Materials</p> <p>Need:</p> <p>Scope:</p>		ELPI Indicator
1.10	<p>Action: College Activities including Dual Enrollment Classes, & Resources/Materials</p> <p>Need: The CCI Indicator shows 8.8% of our students are Prepared for College and/or Career by the state's definition.</p> <p>Scope: Schoolwide</p>	<p>We expect that by providing college activities including dual enrollment with college courses, we will be able better prepare our students for College which will also improve the CCI indicator rate.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on a school-wide basis.</p>	CCI Indicator # of Merced College courses taken by students % of students taking Merced College courses
1.11	<p>Action: Career Technical Education Courses, Activities, and Resources</p> <p>Need:</p>	We expect that by providing CTE courses, activities, and resources, we will be able to better prepare our students for a Career that interests them which will also improve the CCI indicator rate.	CCI Indicator # of CTE completers

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>CA School Dashboard data shows a need to improve CCI rates for our students schoolwide. Our current CCI rate is 8.8% our students meeting Prepared status.</p> <p>Scope: Schoolwide</p>	<p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on a school-wide basis.</p>	
1.12	<p>Action: Guidance and Counseling</p> <p>Need: DataQuest shows an A-G completion rate of 0% for our school. Our graduation rate is 100% and our CCI indicator is 8.8%.</p> <p>Scope:</p>	<p>We expect that by providing individual guidance and counseling and the development of learning plans, we will be able to offer students the A-G pathway completion so they may have the option to attend a UC/CSU upon graduation. This will also improve the CCI indicator rate and A-G rate.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on a school-wide basis.</p>	<p>Graduation Rate A-G Completion Rate CCI Indicator</p>
1.16	<p>Action: Transportation for Learning Recovery</p> <p>Need: According to our local climate surveys, students identified lack of transportation as one of the top 2 reasons for not attending school. We also need to improve learning recovery and STAR360 and CAASPP scores among our EL, FY, and SED student groups.</p> <p>Scope:</p>	<p>We expect that providing transportation for learning recovery, support classes, and tutoring opportunities that student outcomes will improve academically. We also expect that students will respond that transportation is no longer a reason why they are unable to attend school.</p>	<p>CAASPP assessments STAR 360 assessment Student Climate survey</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Schoolwide		
1.17	<p>Action: Supplemental Support Staff</p> <p>Need: DataQuest shows an A-G completion rate of 0% for our school. Our graduation rate is 100% and our CCI indicator is 8.8%.</p> <p>Scope: Schoolwide</p>	<p>We expect that by employing additional support staff to ensure student access to learning and accurately reporting data to the student information system, then our CCI rate and A-G rate will increase due to data being accurately captured.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on a school-wide basis.</p>	<p>Graduation Rate A-G Completion Rate CCI Indicator</p>
2.5	<p>Action: Community Engagement and Outreach</p> <p>Need: The Chronic Absenteeism Rate on the CA School Dashboard for K-8 is 36.6% for ALL, 38.5% for SED, and 47.8% for ELs. While this has declined from the previous year, there is still improvement needed.</p> <p>Scope: Schoolwide</p>	<p>We expect that by implementing community engagement and outreach activities with our families and offering support to reduce barriers to attending school, the attendance rate and chronic absenteeism rate will improve. We also expect that the families will participate in more school activities and workshops so that metric will increase as well.</p>	<p># of parent workshops Attendance Rate at P-2 Chronic Absenteeism Rate Graduation Rate</p>
2.7	<p>Action: MTSS Tiered Intervention System - Attendance</p> <p>Need:</p>	<p>We expect that by implementing a tiered attendance intervention system with referrals and SART meetings held by the school, and support offered to families to remove barriers to attending regularly, the attendance rate and chronic absenteeism rates will improve.</p>	<p>Attendance Rate at P-2 Chronic Absenteeism Rate Local Data Collection of Attendance</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>The Chronic Absenteeism Rate on the CA School Dashboard for K-8 is 36.6% for ALL, 38.5% for SED, and 47.8% for ELs. While this has declined from the previous year, there is still improvement needed.</p> <p>Scope: Schoolwide</p>		

Limited Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
1.9	<p>Action: Supplemental EL Instruction & Materials</p> <p>Need: The EL reclassification rate is 3% and our desired outcome is 10%. The ELPI shows 40.9% of our ELs making progress.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	We expect that by supplementing our EL instruction with additional materials and practicing the ELPAC interim assessments along with EL support classes with targeted support, the reclassification rate and ELPI progress will improve.	ELPI Indicator Reclassification Rate

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.

N/A

Additional Concentration Grant Funding

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

The school was able to maintain the additional instructional assistants and a campus supervisor to provide direct services and also added 0.5 social-emotional support to provide additional integrated and targeted services to students needing remediation and intervention. The focus of full-time support staff is to provide the school’s high needs student population with tutoring to support students in meeting their goals and objectives. The amount in Action 1.2 continues to focus on specifically providing the appropriate amount of support staff that provide direct services to unduplicated students, including those with special needs. Current funding for Action 1.2 is to maintain and support staffing at the current levels but we were able to maintain 2.0 FTE for certificated and the school continues to analyze student outcomes to determine if additional staffing is needed. Current instructional support staffing for the 2023-24 school has been determined to be appropriate based on current enrollment numbers. The use of full-time staffing or collaborating with agencies such as the local university will help to provide a comprehensive tiered system of services necessary to meet the specific needs of students.

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		5.8:265
Staff-to-student ratio of certificated staff providing direct services to students		18:265

2024-25 Total Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	4,580,071	1,128,721	24.644%	10.768%	35.412%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$4,441,956.29	\$601,444.86		\$112,664.18	\$5,156,065.33	\$4,172,540.00	\$983,525.33

Goal #	Action #	Action Title	Student Group(s)		Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	MTSS Tiered Intervention System - Academic	English Low	Learners Income	Yes	Schoolwide	English Learners Low Income	All Schools		\$97,009.47	\$0.00	\$67,283.36	\$29,726.11	\$0.00	\$0.00	\$97,009.47	
1	1.2	Instructional Support Staff	English Foster Low	Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools		\$130,028.74	\$0.00	\$57,911.08			\$72,117.66	\$130,028.74	
1	1.3	Schoolwide Data Plan	All		No					\$11,154.59	\$7,300.13	\$18,454.72				\$18,454.72	
1	1.4	Elementary Core Curriculum	All		No					\$0.00	\$211,919.93	\$211,919.93				\$211,919.93	
1	1.5	Supplemental Instructional Support Materials & Resources	Foster Low	Youth Income	Yes	Schoolwide	Foster Youth Low Income	All Schools		\$0.00	\$29,889.42	\$29,889.42				\$29,889.42	
1	1.6	Professional Development	English Foster Low	Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools		\$0.00	\$10,382.40	\$10,382.40				\$10,382.40	
1	1.7	Secondary Core & Elective Curriculum	All		No					\$54,177.74	\$0.00	\$54,177.74				\$54,177.74	
1	1.8	Development of Dual Language Immersion Program	English Low	Learners Income	Yes	Schoolwide	English Learners Low Income	All Schools		\$1,043,594.51	\$86,520.00	\$1,130,114.51				\$1,130,114.51	
1	1.9	Supplemental EL Instruction & Materials	English	Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools		\$33,896.89	\$20,976.26	\$53,669.44			\$1,203.71	\$54,873.15	

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	1.10	College Activities including Dual Enrollment Classes, & Resources/Materials	English Foster Low	Learners Youth Income	Yes	Scho olwide	English Learners Foster Youth Low Income	All Schools		\$36,489.81	\$0.00	\$11,333.04	\$25,156.77			\$36,489.81	
1	1.11	Career Technical Education Courses, Activities, and Resources	English Low	Learners Income	Yes	Scho olwide	English Learners Low Income	All Schools		\$171,754.10	\$0.00	\$171,754.10				\$171,754.10	
1	1.12	Guidance and Counseling	English Foster Low	Learners Youth Income			English Learners Foster Youth Low Income			\$22,666.08	\$0.00	\$22,666.08				\$22,666.08	
1	1.13	Highly Qualified Core Staff	All		No					\$1,803,549.42	\$0.00	\$1,803,549.42				\$1,803,549.42	
1	1.14	Individualized Learning	Students with Disabilities		No					\$240,071.37	\$0.00		\$240,071.37			\$240,071.37	
1	1.15	Technology Plan	All		No					\$0.00	\$114,855.30	\$99,714.30			\$15,141.00	\$114,855.30	
1	1.16	Transportation for Learning Recovery	English Foster Low	Learners Youth Income	Yes	Scho olwide	English Learners Foster Youth Low Income	All Schools		\$0.00	\$465,045.00	\$465,045.00				\$465,045.00	
1	1.17	Supplemental Support Staff	English Foster Low	Learners Youth Income	Yes	Scho olwide	English Learners Foster Youth Low Income	All Schools		\$125,024.64	\$0.00	\$125,024.64				\$125,024.64	
2	2.1	Professional Development for Staff in Improving the School Climate	All		No					\$0.00	\$2,163.00	\$2,163.00				\$2,163.00	
2	2.2	MTSS Tiered Intervention System - Social Emotional Wellness	All		No					\$109,527.83	\$0.00		\$109,527.83			\$109,527.83	
2	2.3	STEAM Education including Arts and Music	All		No					\$52,579.29	\$0.00		\$52,579.29			\$52,579.29	
2	2.4	Positive Behavior Incentives	All		No					\$0.00	\$10,815.00	\$10,815.00				\$10,815.00	
2	2.5	Community Engagement and Outreach	English Low	Learners Income	Yes	Scho olwide	English Learners Low Income	All Schools		\$113,529.38	\$0.00		\$113,529.38			\$113,529.38	
2	2.6	School Events and Parent Involvement Activities	All		No					\$0.00	\$3,244.50	\$3,244.50				\$3,244.50	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
2	2.7	MTSS Tiered Intervention System - Attendance	English Low Learners Income	Yes	Schoolwide	English Learners Low Income	All Schools		\$80,497.13	\$0.00	\$72,430.22			\$8,066.91	\$80,497.13	
2	2.8	School Field Trips	All	No					\$0.00	\$8,111.25	\$8,111.25				\$8,111.25	
2	2.9	Parent Workshops	All	No					\$14,024.89	\$0.00		\$14,024.89			\$14,024.89	
2	2.10	Parent Communication	All	No					\$16,829.22	\$9,967.10	\$9,967.10	\$16,829.22			\$26,796.32	
2	2.11	Safe Learning Environment	All	No					\$16,134.90	\$2,336.04	\$2,336.04			\$16,134.90	\$18,470.94	

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
4,580,071	1,128,721	24.644%	10.768%	35.412%	\$2,194,837.21	0.000%	47.921 %	Total:	\$2,194,837.21
								LEA-wide Total:	\$0.00
								Limited Total:	\$53,669.44
								Schoolwide Total:	\$2,141,167.77

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	MTSS Tiered Intervention System - Academic	Yes	Schoolwide	English Learners Low Income	All Schools	\$67,283.36	
1	1.2	Instructional Support Staff	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$57,911.08	
1	1.5	Supplemental Instructional Support Materials & Resources	Yes	Schoolwide	Foster Youth Low Income	All Schools	\$29,889.42	
1	1.6	Professional Development	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$10,382.40	
1	1.8	Development of Dual Language Immersion Program	Yes	Schoolwide	English Learners Low Income	All Schools	\$1,130,114.51	
1	1.9	Supplemental EL Instruction & Materials	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$53,669.44	
1	1.10	College Activities including Dual Enrollment Classes, & Resources/Materials	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$11,333.04	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.11	Career Technical Education Courses, Activities, and Resources	Yes	Schoolwide	English Learners Low Income	All Schools	\$171,754.10	
1	1.12	Guidance and Counseling			English Learners Foster Youth Low Income		\$22,666.08	
1	1.16	Transportation for Learning Recovery	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$465,045.00	
1	1.17	Supplemental Support Staff	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$125,024.64	
2	2.5	Community Engagement and Outreach	Yes	Schoolwide	English Learners Low Income	All Schools		
2	2.7	MTSS Tiered Intervention System - Attendance	Yes	Schoolwide	English Learners Low Income	All Schools	\$72,430.22	

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$5,396,351.60	\$5,061,294.33

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	MTSS Tiered Intervention System - Academic	Yes	\$294,279.49	\$269,094.00
1	1.2	Instructional Support Staff	Yes	\$205,287.08	\$140,439.88
1	1.3	Schoolwide Data Plan	No	\$36,740.38	\$35,094.68
1	1.4	Elementary Curriculum	No	\$140,687.25	\$251,593.20
1	1.5	Instructional Support Materials	No	\$43,136.80	\$51,880.59
1	1.6	Professional Development	Yes	\$45,372.97	\$33,945.54
1	1.7	Arts and Music	Yes	\$48,631.50	\$423.38
1	1.8	Emerging Bilingual Support	No	\$634,527.59	\$558,354.49
2	2.1	College Materials and Resources	No	\$7,564.90	\$1,175.42
2	2.2	Career Technical Education (CTE) Resources	No	\$21,614.00	\$8,341.71
2	2.3	College and Career Activities	Yes	\$24,856.10	0.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.4	Counseling and Career Guidance	Yes	\$63,417.26	\$65,681.90
2	2.7	Elective Courses	Yes	\$16,210.50	\$7,409.60
2	2.8	Dual and Concurrent Enrollment	Yes	\$47,267.36	\$25,554.52
3	3.1	Highly Qualified Staff	No	\$1,869,156.24	\$2,060,710.80
3	3.3	Facility and Equipment	No	\$717,608.58	\$640,781.82
3	3.4	Positive Behavior Incentives	No	\$27,017.50	\$8,085.31
3	3.5	MTSS Tiered Intervention System - Social/Emotional	No	\$196,793.01	\$178,089.72
3	3.6	Social/Emotional Workshops	No	\$29,158.40	\$25,782.53
3	3.7	Community Engagement and Outreach	Yes	\$115,182.22	\$92,973.70
3	3.8	School Events and Activities	No	\$5,403.50	\$2,842.35
3	3.9	Curriculum and Instructional Materials	No	\$34,582.40	\$21,633.39
4	4.1	MTSS Tiered Intervention System - Attendance	Yes	\$277,748.75	\$249,688.60
4	4.2	School Field Trips	No	\$17,291.20	\$7,325.50

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)
4	4.3	Parent Workshops	No	\$32,475.58	\$19,849.07
4	4.4	Parent Communication	Yes	\$238,485.91	\$142,463.79
4	4.5	Supplemental Staff	Yes	\$205,855.13	\$162,078.84

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2023-24 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
1,139,723	\$1,254,665.98	\$769,327.52	\$485,338.46	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	MTSS Tiered Intervention System - Academic	Yes	\$288,265.49	\$249,640.84		
1	1.2	Instructional Support Staff	Yes	\$137,048.46	\$56,671.45		
1	1.6	Professional Development	Yes	\$23,388.17	\$1,773.67		
1	1.7	Arts and Music	Yes	\$48,631.50	\$423.38		
2	2.3	College and Career Activities	Yes	\$24,856.10	0.00		
2	2.4	Counseling and Career Guidance	Yes	\$63,417.26	\$65,681.90		
2	2.7	Elective Courses	Yes	\$16,210.50	\$7,409.60		
2	2.8	Dual and Concurrent Enrollment	Yes	\$47,267.36	\$25,554.52		
3	3.7	Community Engagement and Outreach	Yes	\$8,601.10	\$3,895.38		
4	4.1	MTSS Tiered Intervention System - Attendance	Yes	\$192,173.69	\$185,824.04		
4	4.4	Parent Communication	Yes	\$238,485.91	92,588.66		
4	4.5	Supplemental Staff	Yes	\$166,320.44	\$79,864.08		

To Add a Row: Click "Add Row."

To Delete a Row: Remove all content from each cell, checkbox and dropdown of a row (including spaces), press "Save Data" and refresh the page.

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2023-24 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
3,439,735	1,139,723	0.00%	33.134%	\$769,327.52	0.000%	22.366%	\$370,395.48	10.768%

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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).

California Department of Education
November 2023



LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Come Back Charter School

CDS Code: 24102490138032

School Year: 2024-25

LEA contact information:

Cindy Gentry

Coordinator

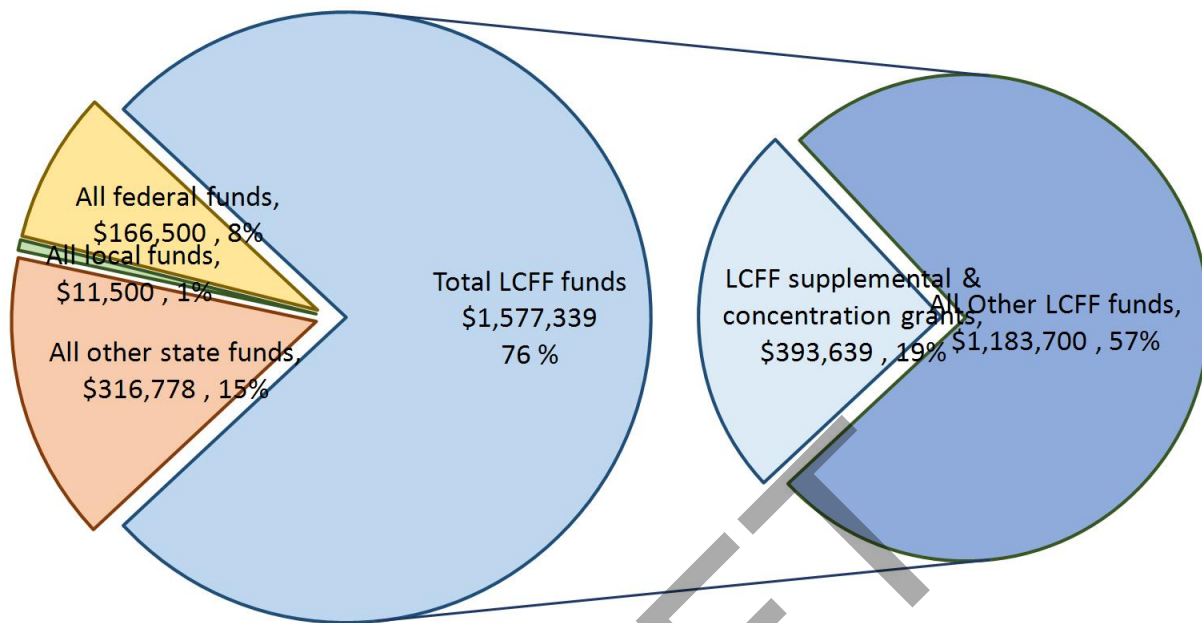
cgentry@mcoe.org

209-381-6788

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

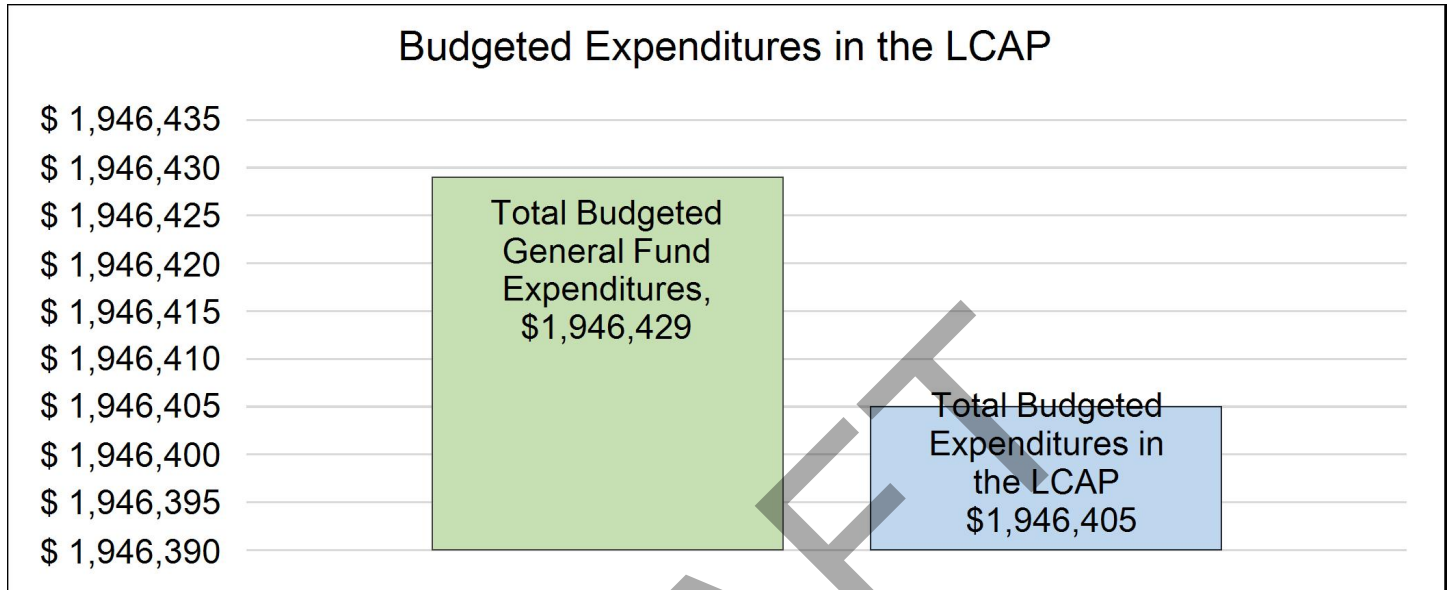


This chart shows the total general purpose revenue Come Back Charter School expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Come Back Charter School is \$2,072,117, of which \$1,577,339 is Local Control Funding Formula (LCFF), \$316,778 is other state funds, \$11,500 is local funds, and \$166,500 is federal funds. Of the \$1,577,339 in LCFF Funds, \$393,639 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 Come Back Charter School 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: Come Back Charter School plans to spend \$1,946,429 for the 2024-25 school year. Of that amount, \$1,946,405 is tied to actions/services in the LCAP and \$24 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

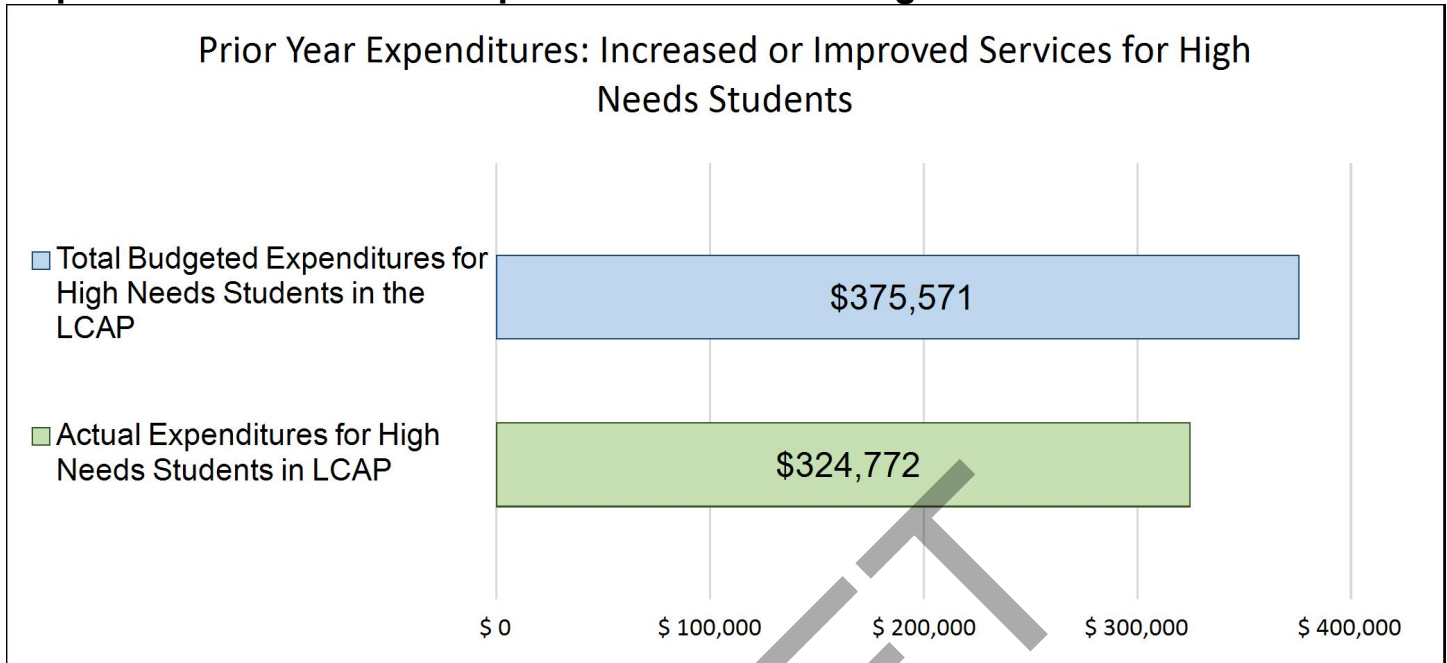
Other General Fund Budget Expenditures not included in the LCAP for the 2024-25 school year are expenditures allocated for supplies, services, and indirect costs not prioritized in the plan but necessary for the general operations of the school.

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

In 2024-25, Come Back Charter School is projecting it will receive \$393,639 based on the enrollment of foster youth, English learner, and low-income students. Come Back Charter School must describe how it intends to increase or improve services for high needs students in the LCAP. Come Back Charter School plans to spend \$449,624 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 Come Back Charter School budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Come Back Charter School 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, Come Back Charter School's LCAP budgeted \$375,571 for planned actions to increase or improve services for high needs students. Come Back Charter School actually spent \$324,772 for actions to increase or improve services for high needs students in 2023-24.

The difference between the budgeted and actual expenditures of \$-50,799 had the following impact on Come Back Charter School's ability to increase or improve services for high needs students:

One-time funding and other grant monies were used to provide some of the actions and services to students. Some actions were not carried out to their full amount due to slower implementation than anticipated.



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
Come Back Charter School	Cindy Gentry Coordinator	cgentry@mcoe.org 209-381-6788

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Goals and Actions

Goal

Goal #	Description
1	Positive School Climate: Maintain a welcoming and comfortable learning environment where students feel connected to the school and community.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Teachers credentialed/assignments as measured by the SARC	20/21 - 100%	2021-22 - data not available on CDE website	2022-23 - data not available on CDE website	2021/22 - 25% Fully credentialed and proper placement 75% Using the local assignment option 2023/24 - 5 teachers - 1 fully credentialed and properly assigned 20% 4 teachers - Local Assignment Option 80%	100%
Sufficient core instructional materials by annual Board resolution	20/21 - 100%	2021-22 = 100%	2022-23 = 100%	2023/24 - 100%	100%
School facilities are maintained and in good repair as measured by the SARC	20/21 - 100%	2021-22 = 100%	2022-23 = 100%	2023/24 - Overall Rating Exemplary	100%
Pupil Suspension Rate	2019/20 - 0%	2020-21 = 0%	2021-22 = 0%	2023/24 - 0%	0%
Pupil Expulsion Rate	2019/20 - 0%	2020-21 = 0%	2021-22 = 0%	2023/24 - 0%	0%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Spring School Climate Surveys % Students reporting strongly agree or agree	2020/21 - I feel safe in school 91% I feel supported by school staff. 93% I feel staff truly care for me. 94% When I feel upset.....there is someone I can talk to. 82%	2021-22 Spring Survey Actual Data I feel safe in school. = 100% I feel supported by school staff. =100% I feel staff truly care for me. = 95.65% When I feel upset.....there is someone I can talk to. = 91.30%	2022-23 Spring Survey Actual Data I feel safe in school. = 97.78% I feel supported by school staff. =95.56% I feel staff truly care for me. = 97.78% When I feel upset.....there is someone I can talk to. = 93.33%	2023-24 Spring Survey Actual Data I feel safe in school. = 100% I feel supported by school staff. =92% I feel staff truly care for me. = 100% When I feel upset.....there is someone I can talk to. = 85%	I feel safe in school 90% I feel supported by school staff. 90% I feel staff truly care for me. 90% When I feel upset.....there is someone I can talk to. 90%

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 LEA carried out the following actions in support of this goal:

Action 1.1 (Highly Qualified Staff) - Under this action, the LEA continued to employ and maintain certificated and classified employees with appropriate skills, credentials, and authorizations to work with students. This action was fully implemented according to plan.

Action 1.3 (Facility Maintenance) - The LEA has always been in the Good/Exemplary rating on the Facility Inspection Tool (FIT). To continue achieving this standard, the school maintained adequate facilities conducive to learning through adding and upgrading buildings and equipment as needed. Maintenance and Operation costs are also included in this action. This action was fully implemented according to plan.

Action 1.4 (Positive Behavior Incentives) - Under this action, the LEA provided incentives to students to encourage participation, positive behavior, and connection with the school. This action was partially implemented.

Action 1.5 (Technology) - For this action, the LEA ensured that students have access to updated computer devices and Internet connections by maintaining an adequate supply of technology equipment. This action was fully implemented according to plan.

Action 1.6 (Curriculum and Instructional Materials) - To ensure that all students have access to a rigorous curriculum, the school maintained, refined, and/or revised the curriculum offerings and materials. This included revising current a-g classes, core curriculum, and CTE options. This action was fully implemented according to plan.

Action 1.2 has been deleted

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.

Only one action had a material difference between the amount budgeted and the amount expended. Action 1.4 (Positive Behavior Incentives) was partially implemented and did not spend all budgeted funds. The LEA experienced many changes in Year 3, including beginning to operate across 4 different sites and the leadership transitions associated with that. As such, the PBIS incentive program did not begin when intended, so while incentives were provided, that did not occur to the degree planned.

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

Of the six metrics related to this goal, the LEA achieved the desired outcomes on 4 of them, including providing sufficient core instructional materials, maintaining school facilities to an exemplary standard, and maintaining 0% suspension and expulsion rates. These outcomes tell us that actions 1.3, 1.4, 1.5, and 1.6 were effective. The LEA did not meet its desired outcome on the metric of teachers being properly credentialed/assigned as measured by the SARC, which indicates that action 1.1 was not completely effective. Students also reported very high levels of school engagement and connectedness as measured by the school climate survey on all but one of the 4 measures evaluated. This success was influenced by the combined effects of all the actions related to this goal.

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.

Goals/Actions: After reviewing our educational partner feedback and being in sync with the other two LCAPs that MCOE oversees, we have moved this goal to Goal 2 for next year.

Changes to actions:

Action 3 will be the only one that remains and the other actions will be relocated to other Goals.

Actions 1, 5, and 6 will be in the new Goal 1, and Action 4 will be in the new Goal 3. We are making progress in the implementation of these actions but are streamlining them for next year. Due to leadership changes at the site and within MCOE, the full implementation of actions was impacted.

Metrics:

We did not remove any actions but added 2.

Metric 1.14 - CAST Distance from Standard and Metric 1.16 - we implemented a new online monitoring program for student safety.

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.

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Goals and Actions

Goal

Goal #	Description
2	Academic Performance: Students, staff, and stakeholders work together to develop an academic and career plan that moves students towards higher education/technical training and better job opportunities.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
NWEA Data Average Annual Growth	Baseline - NWEA Norm Reference Growth Chart by grade level and averaged for grade span	2021-22 = not available. Sample size too small.	2022-23 = no data. School moving to a different assessment system.	NWEA no longer used	ELA 9-12: 2.66 Math 1.56
Access to Broad Course of Study - master schedule/courses	2020-21 = 100%	2021-22 = 100%	2022-23 = 100%	2023/24 = 100%	100%
EL reclassification rate	2019-20 = 0%	2020-21 = 0%	2021-22 = 0% 2022-23 = 0%	2023/24 Adult ELs 12/21 = 57% ELs 1/9 = 11%	10%
State reflection tool - Providing Professional Learning for teaching ELA/Math/ELD	20/21- 5 point rating Actual - ELA avg ELD avg Math avg	2021-22 (5 point rating) Actual - ELA avg = 3.50 ELD avg = 3.50 Math avg = 3.50	2022-23 (5 point rating) Actual - ELA avg = 3.80 ELD avg = 3.40 Math avg = 3.80	2023-24 (5 point rating) Actual - ELA avg = 4.00 ELD avg = 3.67 Math avg = 4.00	ELA avg 4.0 ELD avg 4.0 Math avg 4.0

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
State reflection tool - Having CCSS aligned instructional materials in ELA/Math/ELD	20/21- 5 point rating Actual - ELA avg ELD avg Math avg	2021-22 (5 point rating) Actual - ELA avg = 4.00 ELD avg = 3.50 Math avg = 4.00	2022-23 (5 point rating) Actual - ELA avg = 4.00 ELD avg = 3.00 Math avg = 4.20	2023-24 (5 point rating) Actual - ELA avg = 4.33 ELD avg = 4.33 Math avg = 4.33	ELA avg 4.0 ELD avg 4.0 Math avg 4.0
State reflection tool - Implementing programs to support staff in instructional improvement aligned to CCSS in ELA/Math/ELD	20/21- 5 point rating Actual - ELA avg ELD avg Math avg	2021-22 (5 point rating) Actual - ELA avg = 3.25 ELD avg = 3.25 Math avg = 3.25	2022-23 (5 point rating) Actual - ELA avg = 3.80 ELD avg = 3.80 Math avg = 3.60	2023-24 (5 point rating) Actual - ELA avg = 4.33 ELD avg = 4.33 Math avg = 4.33	ELA avg 4.0 ELD avg 4.0 Math avg 4.0
STAR360 data from Star Summary report in Reading and Math - median GE as measured by Benchmark 2	2023-24 will serve as baseline year.			2023-24 Median GE All 7.7 Hispanic 7.8 SED 5.7 SWD 1.7	TBD

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 LEA carried out the following actions related to this goal:

Action 2.1 (MTSS Tiered Intervention System - Academic) - Under this action, the LEA utilized a tiered intervention system based on diagnostic, curriculum embedded, and state assessments as well as student grades and staff feedback. This action was fully implemented according to plan.

Action 2.2 (Instructional Support Staff) - School data shows a need for supplemental instructional opportunities for low income, foster youth, English learner, and special education students. As such, under this action, the LEA hired and maintained additional instructional support

staff to provide individualized and small group tutoring. Students were identified for additional support based on assessment data, grades, and social/emotional needs. This action was fully implemented according to plan.

Action 2.3 (Instructional Support Materials) - Under this action, the LEA identified students in need of additional instructional support and procured materials for intervention and remediation. Funds were utilized primarily for English language arts and math intervention materials and software. Additional materials in other subject areas were purchased based on teacher recommendation. This action was fully implemented according to plan.

Action 2.4 (Professional Development) - Based on data and staff input, professional development was provided in the form of coaching in instructional strategies to support adult learners. Staff was also encouraged to attend workshops and conferences provided by MCOE and other districts. This action was fully implemented at a lower cost than expected.

Action 2.5 (Supplemental Staff) - Under this action, the LEA provided tutors through internal programs and/or service providers. Supplemental staff also provided additional tutoring and supported students in completing applications for college and financial aid. This action was only minimally implemented.

Action 2.6 (Schoolwide Data Plan) - For this action, the LEA reviewed and refined the assessment system used to determine students' academic status and the possible need for intervention and remediation. The system includes the use of diagnostic testing and surveys to identify student needs and supports. This action was fully implemented according to plan.

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.

Two of the actions related to this goal had material differences between what was budgeted and what was actually spent. For Action 2.4, the action was fully implemented, but because more trainings ended up being provided by internal trainers than was originally planned, the cost of the training was lower. For Action 2.5, the process to recruit student worker/tutors took longer than expected and they did not start until near the end of the school year for most sites. Additionally, due to logistical delays in the recruiting and hiring process, no part-time Instructional Aide was hired as planned to support this action.

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

The LEA was successful in attaining the desired outcomes on 4 of the metrics related to this goal (access to a broad course of study, EL classification rate, having CCSS aligned instructional materials in ELA/Math/ELD, and Implementing programs to support staff in instructional improvement aligned to CCSS in ELA/Math/ELD). These outcomes demonstrate the combined effectiveness of the actions related to this goal. For the only metric where the LEA did not achieve the desired outcome (providing professional learning for teaching ELA/Math/ELD),

great progress was made relative to the baseline year, and the desired outcome was barely missed, again demonstrating the effectiveness of the actions.

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.

Goals/Actions: After reviewing our educational partner feedback and in an effort to streamline our goals and actions, we have combined Goals 2 & 3 into one goal (Goal 1) for the next LCAP 3-year cycle plan since preparing students for College & Career is related to academic success. All actions will remain but will be located in Goal 1.

Metrics: We added metrics for our local benchmark assessment and desired outcomes as there were none before because we just implemented it this school year. We added the CAST distance from standard metric as this will be a requirement going forward and a new online safety metric for a platform we will be implementing next year. For our STAR 360 assessment, we will also use the mean to measure progress on the assessment and not the median.

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.

Goals and Actions

Goal

Goal #	Description
3	Career and College Ready: Ensure graduating students are career and college ready.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CCI	2019/20 - 1.1%	2020-21 - data not available on California Dashboard website	2021-22 - data not available on California Dashboard website	2022/23 CCI - 0% prepared	10%
# of Merced College courses taken by students	21-22 will serve as baseline	2021-22 = 0	2022-23 = 0	2023/24 - 0	
# of students enrolled in training courses	21-22 will serve as baseline	2021-22 = data not available	2022-23 = no data available	2023/24 - 0	
# of students concurrently enrolled at Merced College	21-22 will serve as baseline	2021-22 = 0	2022-23 = 0	2023/24 - 0	
# of Advisory Board Meetings	2019/20 - 2	2021-22 = 2	2022-23 = 2	2023/24 - 3	5

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 LEA carried out the following actions in support of this goal:

Action 3.1 (Workforce Investment) - Under this action, the LEA maintained agreements with agencies supported by the Workforce Innovation and Opportunity Act (WIOA). Such agencies included Empower and Worknet. Partnerships provided a more seamless transition and support

structure once students achieved the minimum qualifications for training. This action was fully implemented according to plan at no additional cost to the LEA.

Action 3.2 (College and Career Activities) - To help students understand their college and career options, the LEA provided workshops on colleges, universities, technical training programs, and select businesses to help students gain a better idea of the opportunities available for them. This action was fully implemented according to plan.

Action 3.3 (Counseling and Career Guidance) - LEA staff provided opportunities for students to do career assessments, develop their portfolios, and attend workshops on career and college guidance. Other support provided included assisting students in applying for college, financial aid, and training opportunities. This action was fully implemented but at lower-than-expected cost to the LEA.

Action 3.4 (Elective Course Options) - To support students with college and career exploration, the LEA added more elective courses for students to explore areas of interest. This action was fully implemented but costs were lower than expected.

Action 3.5 (Career Technical Education Courses) - Under this action, the LEA incorporated Career Technical Education (CTE) course(s) as part of the student's course requirements and qualifications for graduation to allow students to explore more career pathway opportunities. This action was fully implemented.

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.

Several of the actions associated with this goal had material differences between their budgeted amounts and the amounts actually spent. For Action 3.1, while the LEA maintained all workforce agreements and partnerships, this work was folded into the regular activities of the Principals and other Administrators, and therefore resulted in no additional spending. For Action 3.3, the activities were fully implemented, but costs were lower than budgeted due to several factors, including salary savings that occurred due to a staffing transition among counselors, as well as not needing to purchase any new supplies to support this action. For Action 3.4, the program decision made this year was to respond to student demand for CTE courses by focusing spending on electives connected to CTE pathways. So while numerous new electives were offered, because they were CTE courses, they did not require licenses from the existing online curriculum provider. Connected to this is the additional spending seen in Action 3.5, which went to support those additional CTE course libraries.

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

While the actions associated with this goal were fully implemented, this did not result in the LEA achieving its desired outcomes on the related metrics. Students were provided with counseling, career guidance, college and career related activities, and access to electives and CTE courses to support their post-high school goals. These activities were also supported by robust partnerships with workforce investment organizations. Come Back students face a variety of barriers to career and college success, however, and in addition to carrying out the

actions related to this goal, the LEA will strive in the future to better provide the other supports needed for students to take advantage of these offerings, such as the supports described in goal 4, especially child care for parenting students.

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

Goals/Actions: After reviewing our educational partner feedback and in an effort to streamline our goals and actions, we have combined Goals 2 & 3 into one goal (Goal 1) for the next LCAP 3-year cycle plan since preparing students for College & Career is related to academic success. All actions will remain but will be located in Goal 1.

Metrics: The metrics also remain unchanged and will be located in Goal 1 next year.

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.

Goals and Actions

Goal

Goal #	Description
4	Improved Graduation Rates: Increase the graduation rate of the school to 50% by 2024.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Graduation Rate	28.6%	2020-21 = 27.3%	2021-22 = 39.5%	2022/23 = 4/5 year rate All 24.1% SED 24.1% Hispanic 19.4% 1 year DASS rate All 31.1% SED 30.6% Hispanic 28.4%	50%
Attendance Rate as measured by P2	2019/20 - 82%	2021-22 = 66.21%	2022-23 = 71.40%	2023/2024 = 80%	85%
Local data plan- students with 90% or better attendance in Fall Semester	2021/22 will be our baseline year	2021-22 (fall) = 34 (37.78%)	2022-23 (fall) = 66 (41%)	2023/24 = 55%	50%
Local data plan - students with 10 or more unexcused absences in Fall Semester for students enrolled longer than 30 days	2021/22 will be our baseline year	2021-22 (fall) = 50 (55.56%)	2022-23 (fall) = 56 (37%)	2023/24 = 51/139 = 37%	30%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
# of SART meetings	2021/22 will be our baseline year	2021-22 = 6	2022-23 = 10	2023/24 = 15 meetings	10
# of referrals to intervention for attendance	2021/22 will be our baseline year	2021-22 = data not available	2022-23 = 0	2023/24 = 30	30
Annual Credit completion averages - Quarters 1-3	2023-24 will serve as baseline year			2023/24 = 10.75	TBD

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 LEA carried out the following actions related to this goal:

Action 4.1 (MTSS Tiered Intervention System - Attendance) - Under this action, the LEA utilized a tiered attendance system outlined in the Learning Continuity and Attendance Plan. The school established an attendance review team to review attendance data on a biweekly basis and identified universal, strategic and targeted support for students to re-engage them in their education. This action was fully implemented.

Action 4.2 (School Events) - Under this action, the LEA continued to offer school events such as orientations, Open House, and graduation to involve students and their families with the school. This action was partially implemented.

Action 4.3 (Family Support Workshops) - The school understands the importance of supporting CBCS students and their families. especially when it comes to school attendance and work completion. As such, the LEA conducted workshops and trainings to support families with the school program and students with developing effective coping and resiliency skills to improve their overall well- being. This action was fully implemented according to plan.

Action 4.4 (Staff to Student Communication) - This action called for the LEA to ensure that staff is in regular contact with students. Such contact included the use of Parent Square, conference calls, Zoom meetings, and individual meetings between students and staff. Bilingual staff provided translation support for families as needed. This action was fully implemented according to plan.

Action 4.5 (Community Engagement and Outreach) - Under this action, the school partnered with community agencies and sought outside resources to better support the needs of students facing adverse conditions. Through marketing and promotion, the school created

partnerships and sought donations to support students' economic and social emotional needs. This action was fully implemented according to plan.

Action 4.6 (Support for Children) - Students with young children have the need for child care support so that they can regularly and successfully participate in school. This action called for the school to establish connections with local community groups and investigate opportunities for students to access childcare in support of their studies. This action was not implemented.

Action 4.7 (Credit Completion) - In order to improve credit completion, and thereby, graduation rates, the LEA developed and implemented a system for monitoring student credit completion in order to encourage credit accumulation. This action was fully implemented according to plan.

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

There were material budgeting differences on several of the actions associated with this goal. For Action 4.1, additional funds were expended on a portion of a Registrar's salary to assist with tracking attendance and identifying students needing re-engagement. For Action 4.2, fewer events were held and fewer funds were expended than expected. This was due to leadership changes at 2 of the LEA sites, which delayed the planning and scheduling of many events. These leadership changes also affected the implementation of Action 4.6, as new Principals were not able to devote the planned time to researching community childcare options and building partnerships and agreements with outside agencies.

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

The LEA was successful in improving the % of students with 90% or better attendance. For other metrics related to student attendance, the LEA came close to meeting its desired outcomes and made progress relative to the baseline year. These results indicate that the actions related to this goal had a combined positive effect on student attendance, though the positive effects did not result in the hoped for increase in graduation rates. Graduation rates did improve relative to the baseline year, but did not reach the desired outcome.

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.

With the combining of Goal 2 & 3 next year into Goal 1, this goal remains unchanged other than now it will be considered Goal 3. Actions 2, 3, 4, 5, 6, and 7 will be moved to Goal 2 under Positive school climate and culture. Also, Action 1.4 will move to Goal 3 next year as an incentive for students to meet their graduation requirements. We will also add an action for Homeless Youth resources and Summer Session offerings to this Goal for increasing the graduation rate.

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.

DRAFT

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
Come Back Charter School	Cindy Gentry Coordinator	cgentry@mcoe.org 209-381-6788

Plan Summary [2024-25]

General Information

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

Come Back Charter School (CBCS) operates a nonclassroom-based (NCB) program that provides an independent study program for adult students wishing to complete the requirements for a high school diploma. CBCS serves students from Merced County and adjacent counties who are age 18 and older and who have not yet received a high school diploma. CBCS provides these students with a program that allows them a flexible schedule to complete coursework, with the ultimate goal of attaining a diploma, being prepared for college and careers, and achieving self-sufficiency.. Students who attend CBCS may be working full time, have children, be supporting family members, and/or requiring certain socio-economic and social-emotional supports to achieve their goals. The enrollment for the 2023-24 school year is 120 students, 94% of whom are socioeconomically disadvantaged, 8% are English learners, 1% are homeless, and 89% are unduplicated pupils. Students of CBCS come from a variety of backgrounds and are demographically representative of the population of Merced County, which is predominantly non-white, underemployed, and has low levels of educational attainment.

The base program at CBCS requires students to meet with teachers in person at least once a week. Work is assigned each week and the previous week's work is graded and analyzed by a certificated teacher to ensure that the student is engaged in work on a daily basis and completing assignments regularly. Students must come to the school site weekly, but many students come more often to participate in tutoring, workshops, job training opportunities, and career/college/personal counseling. Students who attend CBCS have experienced barriers that prevented them from being successful in high school. Many of the students continue to need support to overcome these barriers and progress towards being successful and self-sufficient adults.

Come Back Charter School Vision: Transforming lives through exemplary education and employability training.

Come Back Charter School Mission: Come Back Charter School is committed to providing alternative options for adults of all backgrounds, ages, and ability levels to earn a high school diploma.

Schoolwide Learner Outcomes: Graduates of Come Back Charter School will have “PRIDE”

Passion – Students will have a positive growth mindset in learning and personal life

Resiliency – Students will continue to move forward regardless of obstacles and preconceived notions

Innovation – Students will think “outside the box”

Dedication – Students will never give up on themselves or their goals

Empowerment – Students will have pride in their capabilities and take ownership of their life goals.

Reflections: Annual Performance

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

According to the California School Dashboard, Come Back Charter School student groups with lowest performance level status by indicator are:

- 1) Graduation Rate - the whole school population and Socioeconomically Disadvantaged Students scored at the lowest performance level
- 2) CCI (College & Career Indicator) - the whole school population and Socioeconomically Disadvantaged Students scored at the lowest performance level

Indicators on the Dashboard continue to be few for CBCS. Because the school's adult students are identified as twelfth graders, they do not participate in the English language arts or mathematics portion of state testing. The school's Dashboard Alternative School Status (DASS) criterion show that the CBCS graduation rate is an area of critical need. In 2023, the graduation rate was 24.1%, a decrease of 15.4% compared to the previous year. College and career readiness is also a critical area, with 0% of students meeting the criteria for college/career preparation.

In conjunction with this, attendance and, more specifically, absenteeism continues to be a major issue for CBCS students. Absences at CBCS indicate that a student is not completing work, and the lack of work completion has a direct correlation with graduation. Therefore, maintaining a high attendance rate and low absenteeism rate is essential for student performance and growth, which will lead to higher graduation rates. This year, the student attendance rate was 80%, and among students enrolled in the Fall semester for more than 30 days, 37% had 10 or more unexcused absences. Clearly, CBCS needs to continue to develop and implement strategies to address attendance issues and make it easier and more desirable for students to come to school regularly,

Educational partner feedback continues to identify the need for more instructional support staff for targeted interventions, counseling staff to support students' transitions after high school, and assistance for students towards meeting their transportation, childcare, and and other socio-economic needs.

The greatest strength and success of the program at CBCS continues to be in the positive relationships staff build with students. School climate surveys demonstrate that CBCS offers a positive and welcoming environment. Surveys given in the fall and spring show that students continue to have a positive view of the school and a connection with the school and its staff. According to the spring data, students feel safe on campus (100%), believe that the staff truly care for them (100%), and they feel supported by the school staff (92%). The school continues to have zero suspensions and expulsions, another indicator of a safe, welcoming, and engaging school climate. The school continues to meet the standards for all Local Indicators, which show that students have access to a broad course of study, sufficient instructional materials, and excellent school facilities.

Other highlights and successes of the school revolve around student supports in the form of tutoring and vocational training and guidance. CBCS students continue to see benefits from having access to tutors who provide additional support based on assessment data, grades, and other identified needs. Additionally, through partnerships with programs such as Empower and Worknet, CBCS students benefit from the support of career training providers while attaining their high school diplomas. And in 2023-2024, CBCS incorporated Career Technical Education (CTE) course(s) as part of students' course requirements and qualifications for graduation to allow them to explore more career pathway opportunities, thereby promoting their career-readiness and self-sufficiency.

CBCS is confident that the LCAP plan presented here continues to address students' critical needs as identified by the California Dashboard and local indicators.

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.

Come Back Charter School

Support for Identified Schools

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

CBCS currently operates an independent study program as one school with multiple sites in the cities of Merced, Los Banos, and Atwater. Although the school has implemented numerous strategies to improve the graduation rate, it is still well-below an acceptable level (in 2023, the rate was 24.1%).

The CSI involvement and review process for CBCS is aligned with the school's LCAP and WASC process. Through these processes, the school self-reflects on its areas of strength and areas for growth. These processes allow for input from students, families, classified and certificated staff, administration, and the community. The following groups and committees were a part of the review process and input gathering for the development of the CSI plan:

- teaching staff
- students
- families
- community members
- agency partners
- school advisory board

Through the school-level needs assessment process process, educational partner feedback was sought through surveys and meetings and specific suggestions on how to improve graduation rates were gathered. Staff discussed in meetings ideas and recommendations for approaches to improve graduation completion. Additional data was gathered and analyzed. Discussion among the staff, who serve as the

school's leadership team, was around factors affecting students' ability to complete their graduation requirements. Factors and resource inequities noted include students supporting families by working long hours, students needing childcare so that they can attend appointments and tutoring sessions, and the need for flexibility in school hours to allow students to get help outside of the normal school day. Credit completion data per quarter was analyzed and ideas were sought on how to improve credit completion per quarter, which will help in course completion and diploma attainment. Information from students and families showed students needing more support in the form of one-on-one or small group tutoring, a study area outside the home to focus on their work, and the need for flexibility in scheduling for appointments and supports. In general, there is a consensus across feedback from all educational partners that students can be more successful if given the proper supports.

Since the school is a charter school considered a one-school LEA, the school leadership team will work closely with the Student Programs and Educational Services leadership teams at MCOE to provide evidence-based interventions for students. Instructors will also be supported with opportunities for targeted professional development on the topic of how to best serve adult learners. Further, creating more partnerships in the local community will help to get students outside the school site and perhaps the school, opening up even more flexible opportunities to access help. This will include working with community agencies to identify venues where students can access childcare. Finally, the leadership team will support the school in reviewing and revising its MTSS processes for attendance, academics, and social emotional support to best support students of all backgrounds.

The WASC and LCAP processes clearly identified the graduation rate as an area of critical need. The school has already taken numerous measures to improve this outcome and will continue to review and refine these strategies through the continuous improvement process.

Monitoring and Evaluating Effectiveness

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

CBCS has developed a schoolwide data plan that utilizes and tracks several indicators and metrics such as attendance rate, credit completion per quarter, school climate surveys, and will include diagnostic growth data to use as the school's system to determine student achievement levels in English and mathematics. The collection of this data will determine the effectiveness of the actions and goals for improving the outcomes for students, including graduation rates. A leadership team made up of the school administrators, counselors, and teachers monitors student progress toward completing graduation requirements. Monitoring consists of face-to-face meetings between the student and one of the team members to review, update, and discuss a plan to complete graduation requirements within a timely manner. Meetings also include relevant information around postsecondary college and career options and resources individualized to each student's interests. To support teachers and instructional support staff, relevant professional development and collaboration meetings will be scheduled to review and analyze the abovementioned progress data and results, and utilize the analysis to make program decisions. Data from specific metrics in the CSI Plan, including the four/five-year cohort graduation rate, will be reviewed on an ongoing basis through stakeholder meetings, advisory board meetings, and during the Student Programs Leadership Team meetings.

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
Teachers	<ul style="list-style-type: none">• Survey of local indicators in school climate, family engagement, and implementation of academic standards conducted in April 2024• Staff meeting held in March 2024• Staff meeting to review for a final review of goals and actions held on _____
Principals	<ul style="list-style-type: none">• Survey of local indicators in school climate, family engagement, and implementation of academic standards conducted in April 2024• Staff meeting held in March 2024• Advisory Board meeting held in May 2024• Staff meeting to review for a final review of goals and actions held on _____
Administrators	<ul style="list-style-type: none">• Survey of local indicators in school climate, family engagement, and implementation of academic standards conducted in April 2024• Staff meeting held in March 2024• Advisory Board meeting held in May 2024• Staff meeting to review for a final review of goals and actions held on _____

Educational Partner(s)	Process for Engagement
Other School Staff	<ul style="list-style-type: none"> • Survey of local indicators in school climate, family engagement, and implementation of academic standards conducted in April 2024 • Staff meeting held in March 2024 • Advisory Board meeting held in May 2024 • Staff meeting to review for a final review of goals and actions held on _____
Parents	<ul style="list-style-type: none"> • Survey of school climate and family engagement in May 2024 • Advisory Board meeting held in May 2024
Students	<ul style="list-style-type: none"> • Survey on school climate conducted April 2024 • Survey on LCAP actions/goals conducted in April 2024 • Student meeting held in April 2024 • Advisory Board meeting held in May 2024

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

Feedback from educational partners continue to have a significant impact on the plan. While the goals and actions were considered a priority among educational partners, the implementation and effectiveness of the actions has varied. The school's positive and welcoming environment continues to be its strength and that goal will continue. The focused goals were developed based on state and local data with the goal of improving graduation rates and career and college readiness. This continues to be a major consideration as does attendance, though a positive improvement has been measured in the attendance rate.

Improving academic outcomes continues to be a priority. Feedback from educational partners suggests that more tutoring support is still a priority. Childcare also continues to be a concern and it is an area the school will work to find a solution to. This has been the most challenging area with the tight budget and minimal space. As the school grows, a solution to this problem may result from the increased funding due to higher enrollment.

Feedback from educational partners stated that the goals and actions presented continue to be appropriate and relevant.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Academic Performance: Students, staff, and educational partners work together to develop an academic and career plan that leads to graduation from high school and moves students towards higher education/technical training and better job opportunities.	Broad Goal

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Students continue to enroll at academic levels below their grade level as determined by course and curriculum placement. Current diagnostic assessments show a need for increased academic support for students. In addition to academics, the school will develop their soft skills in order to obtain more gainful employment.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	Access to Broad Course of Study - master schedule/courses	2023/24 = 100%			100%	
1.2	EL reclassification rate	2023/24 Adult ELs 12/21 = 57% ELs 1/9 = 11%			Adult ELs 15% ELs 15%	
1.3	State reflection tool - Providing Professional Learning for teaching ELA/Math/ELD	2023-24 (5 point rating) Actual - ELA avg = 4.00 ELD avg = 3.67 Math avg = 4.00			4.00 or higher	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.4	State reflection tool - Having CCSS aligned instructional materials in ELA/Math/ELD	2023-24 (5 point rating) Actual - ELA avg = 4.33 ELD avg = 4.33 Math avg = 4.33			Maintain 4.00 or higher	
1.5	State reflection tool - Implementing programs to support staff in instructional improvement aligned to CCSS in ELA/Math/ELD	2023-24 (5 point rating) Actual - ELA avg = 4.33 ELD avg = 4.33 Math avg = 4.33			Maintain 4.0 or higher	
1.6	STAR360 data from Consolidated Summary report in Reading and Math - mean GE as measured by All Time Data range	2023-24 Reading All 7.0 ELL 4.2 Hispanic 6.8 SED 6.9 SWD 5.8 Math All 6.0 ELL 3.9 Hispanic 5.9 SED 5.9 SWD 4.5			Reading All 9.0 ELL 6.0 Hispanic 7.5 SED 7.5 SWD 6.5 Math All 8.0 ELL 5.5 Hispanic 7.0 SED 7.0 SWD 6.5	
1.7	College & Career Indicator (CCI)	2022/23 CCI - 0% prepared			10%	
1.8	# of Merced College courses taken by students	2023/24 - 0 courses			5 courses	
1.9	# of students enrolled at local community college	2023/24 - 0 students			10 students	
1.10	# of students enrolled in job training	2023/24 - 0 students			10 students	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.11	# of Advisory Board Meetings	2023/24 - 3 meetings			3 meetings	
1.12	Teachers credentialed/assignments	2023/24 - 5 teachers 20% Fully credentialed and properly assigned 80% Out of Field using Local Assignment Option			60% Fully credentialed and properly assigned 40% Out of Field using Local Assignment Option	
1.13	Sufficient core instructional materials	2023/24 - 100%			100%	
1.14	CAASPP: Science Distance from Standard	2024/25 school year will be our baseline			TBD	
1.15	School Spring Climate Surveys % Students reporting strongly agree or agree	Student Climate Survey results: I look forward to participating in school. 92% I believe that being prepared for high school, college and the world of work is important. 92%			Student Climate Survey results: I look forward to participating in school. 100% I believe that being prepared for high school, college and the world of work is important. 100%	
1.16	# of incidents reported on Gaggle	2024/25 will be the baseline year			TBD	

Goal Analysis [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.

Not Applicable.

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.

Not Applicable.

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

Not Applicable.

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.

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Highly Qualified Staff	Continue to employ and maintain certificated and classified employees with appropriate skills, credentials, and authorizations to work with students.	\$895,578.46	No
1.2	Technology	Ensure students and staff have access to updated computer devices and Internet connections by maintaining an adequate supply of technology equipment. Our school will monitor online school safety with a management program.	\$123,148.31	No
1.3	Curriculum & Instructional Materials	Students of all backgrounds must be held to high levels of academic rigor and expectations. To support this belief, the school maintain, refine, and/or revise the curriculum offerings and materials. This includes revising current a-g offerings and providing more in not only the core curriculum, but in CTE options as well.	\$13,215.15	No
1.4	MTSS Tiered Intervention System - Academic	School data shows a need for improvement in academics. To address this need, the school will utilize a tiered intervention system based on	\$51,622.16	Yes

Action #	Title	Description	Total Funds	Contributing
		diagnostic, curriculum embedded, and state assessments as well as students grades and staff.		
1.5	Instructional Support Staff	School data shows a need for supplemental instructional opportunities for low income, foster youth, English learner, and special education students. The school will hire and maintain additional instructional support staff to provide individualized and small group tutoring. Students will be identified for additional support based on assessment data, grades, and social/emotional needs.	\$50,909.45	Yes
1.6	Instructional Support Materials	Students in need of additional instructional support may need access to materials for intervention and remediation. Funds will be utilized for primarily English language arts and math intervention materials and software. Additional materials in other subject areas will be purchased based on teacher recommendation.	\$8,924.54	Yes
1.7	Professional Development	Based on the data and staff input, professional development will be provided in the form of coaching in instructional strategies to support adult learners. Staff will also be encouraged to attend workshops and conferences provided by MCOE and other districts.	\$5,155.39	No
1.8	Supplemental Supports/Tutoring	To provide more opportunities for student support, the school will seek tutors through internal programs and/or service providers. Supplemental staff will provide additional tutoring hours, support applications to college and completing financial aid applications and provide assistance in monitoring families for students.	\$99,908.97	Yes
1.9	Schoolwide Data Plan	The school will review and refine the assessment system used to determine where students are at academically and to determine the need for intervention and remediation. The system will include the use of diagnostic and formative testing and analyzing surveys to identify student needs and supports. {WASC Action 1.3}	\$52,554.17	Yes

Action #	Title	Description	Total Funds	Contributing
1.10	Workforce Investment	Maintain agreements with agencies supported by the Workforce Innovation and Opportunity Act (WIOA). Such agencies will include Empower and Worknet. Partnerships will provide a more seamless transition and support structure once students achieve the minimum qualifications for training. {WASC Action 3.1 and 3.3}	\$10,074.17	No
1.11	College and Career Activities	To help students understand their college and career options, the school will provide workshops on colleges, universities, technical training programs, and select businesses to help students gain a better idea of the opportunities available for them.	\$100,263.20	Yes
1.12	Counseling and Career Guidance	Staff will provide opportunities for students to develop individual learning plans, complete career assessments, portfolio development, and workshops on career and college guidance. Support will include signing up for college and financial aid and/or other training opportunities. {WASC Action 3.2}	\$22,670.40	Yes
1.13	Elective Course Options	To support students with college and career exploration, the school will add more elective courses for students to explore areas of interest.	\$4,801.86	Yes
1.14	Career Technical Education (CTE) Courses	Incorporate Career Technical Education (CTE) course(s) as part of the student's course requirements and qualifications for graduation to allow students to explore more career pathway opportunities.	\$8,652.00	Yes

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Positive School Climate: Maintain a welcoming and comfortable learning environment where students feel connected to the school and community.	Broad Goal

State Priorities addressed by this goal.

Priority 3: Parental Involvement (Engagement)

Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

In Educational Partner surveys, current and former students noted the atmosphere at Come Back Charter School as being more welcoming and supportive than their previous educational setting. Staff also stated that removing previous barriers to a student's education will help make students more successful.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	School facilities are maintained and in good repair as measured by the SARC	2023/24 - Overall Rating Exemplary			Overall Rating Exemplary	
2.2	Pupil Suspension Rate	2023/24 - 0%			0%	
2.3	Pupil Expulsion Rate	2023/24 - 0%			0%	
2.4	School Spring Climate Surveys % Students reporting strongly agree or agree	2023-24 Spring Survey I feel safe in school. = 100% I feel supported by school staff. =92% I feel staff truly care for me. = 100% When I feel upset.....there is			Spring Survey I feel safe in school. = 100% I feel supported by school staff. =95% I feel staff truly care for me. = 100% When I feel upset.....there is	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		someone I can talk to. = 85% I trust my ability to solve difficult problems 85%			someone I can talk to. = 90% I trust my ability to solve difficult problems 90%	

Goal Analysis [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.

Not Applicable.

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.

Not Applicable.

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

Not Applicable.

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.

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Facility Maintenance	The school has always been in the Good/Exemplary rating on the Facility Inspection Tool (FIT). To maintain this, the school will ensure adequate facilities conducive to learning through adding and upgrading buildings and equipment as needed. Maintenance and Operation costs are also included in this action.	\$36,312.44	No

Action #	Title	Description	Total Funds	Contributing
2.2	School Events	Continue with school events such as orientations, Open House, and graduation to involve students and their families with the school.	\$3,244.50	No
2.3	Family Support Workshops	The school understands the importance of supporting CBCS students and their families. especially when it comes to school attendance and work completion. To better support students and their families, the school will conduct workshops and/or trainings to support families with the school program and students with developing effective coping and resiliency skills to improve their overall well being. {WASC Action 2.2}	\$20,148.35	Yes
2.4	Staff to Student Communication	Ensure staff is in regular contact with students. Such contact will include the use of Parent Square for messages to all students or a select group of students. Regular contact will be done through conference calls, Zoom meetings, or individual meetings between students and staff. Bilingual staff will provide translation support for families that require it.	\$30,291.73	No
2.5	Community Engagement and Outreach	To better support the needs of students facing adverse conditions, the school will partner with community agencies and seek resources to better support the needs of the whole students. Through market and promotion, the school will create partnerships and seek donations to support a student and their families economic and social emotional needs, including providing children oversight so students can attend class and study {WASC Action 2.1 & 2.3}	\$220,138.24	Yes

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	Increase the 4/5 year cohort graduation rate of the school to 50% by 2026/27 school year.	Focus Goal

State Priorities addressed by this goal.

Priority 5: Pupil Engagement (Engagement)

An explanation of why the LEA has developed this goal.

The vision and mission of Come Back Charter School is to provide opportunities for adult students to attend school, complete credits, which leads to earning their high school diploma.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	Graduation Rate - 4/5 Cohort adjusted rate	2022/23 = 4/5 year rate All 24.1% SED 24.1% Hispanic 19.4%			4/5 year rate All 50% SED 50% Hispanic 50%	
3.2	Graduation Rate - 1 year DASS	2022/23 1 year DASS rate All 31.1% SED 30.6% Hispanic 28.4%			1 year DASS rate All 50% SED 50% Hispanic 50%	
3.3	Annual Credit completion averages - Semester 1	2023/24 = 10.75			15	
3.4	Attendance Rate as measured by P2	2023/2024 = 80%			85%	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.5	Local data plan - students with 90% or better attendance in Fall Semester	2023/24 = 55%			70%	
3.6	Local data plan - students with 10 or more unexcused absences in Fall Semester for students enrolled longer than 30 days	2023/24 = 51/139 = 37%			30%	
3.7	# of SART meetings	2023/24 = 15 meetings			10 meetings	
3.8	# of referrals to intervention for attendance	2023/24 = 30			20 referrals	

Goal Analysis [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.

Not Applicable.

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.

Not Applicable.

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

Not Applicable.

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.

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	MTSS Tiered Intervention System - Attendance	The school will utilize a tiered attendance system. The school will establish an attendance review team to review attendance data on a biweekly basis and identify universal, strategic and targeted support for students to re-engage them in their education. {WASC Action 1.1}	\$62,558.29	Yes
3.2	Credit Completion	Through an analysis of number of credits completed by quarter, students were achieving 70% of the attempted credits assigned. To improve credit completion, and thereby, graduation completion, the school will develop, implement, and monitor student credit completion in order to increase credit accumulation and thereby, graduation rates.	\$64,425.86	No
3.3	Homeless Youth	Homeless Youth are part of the SED student group on the CA School Dashboard. We have a need to improve the Graduation Rate for our SED student groups. We will provide resources to our Homeless Youth (included in the SED student group) to reduce barriers of accessing and attending school.	\$1,081.50	Yes
3.4	Summer Session	To increase graduation rates for our SED student group according to the CA School Dashboard, our schools will offer summer session for seniors who need to complete credits to make growth towards meeting graduation requirements.	\$59,482.50	Yes
3.5	Positive Incentives	Provide incentives to students to encourage participation, positive behavior and attendance, and connection with the school. Incentive points will be tracked utilizing the school's PBIS system.	\$1,243.73	Yes

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

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$393,639	\$43,145

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
24.956%	1.352%	\$12,498.68	26.308%

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

Required Descriptions

LEA-wide and Schoolwide Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.4	<p>Action: MTSS Tiered Intervention System - Academic</p> <p>Need: The STAR 360 results show a need to increase the scores of the Socioeconomically Disadvantaged and English Learner students compared to All students. Those groups are scoring 1.5 to 3.0 grade levels lower in reading and math compared to the ALL student group. We will use a tiered academic intervention</p>	<p>We expect that by incorporating tiered academic support to our SED and EL students, their STAR 360 scores will improve in reading and math.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	STAR 360 assessment data

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>system to identify students for additional support.</p> <p>Scope: Schoolwide</p>		
1.5	<p>Action: Instructional Support Staff</p> <p>Need: The STAR 360 results show a need to increase the scores of the Socioeconomically Disadvantaged and English Learner students compared to All students. Those groups are scoring 1.5 to 3.0 grade levels lower in reading and math compared to the ALL student group. We will employ a bilingual instructional aide to support students.</p> <p>Scope: Schoolwide</p>	<p>We expect that by providing a bilingual instructional aide to our SED and EL students, their STAR 360 scores will improve in reading and math and the staff will rate the implementation of the program for instructional improvement higher on the local indicator report.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	<p>STAR 360 assessment data</p> <p>State Reflection Tool - Implementing programs for instructional improvement</p>
1.6	<p>Action: Instructional Support Materials</p> <p>Need: The STAR 360 results show a need to increase the scores of the Socioeconomically Disadvantaged and English Learner students compared to All students. Those groups are scoring 1.5 to 3.0 grade levels lower in reading and math compared to the ALL student group.</p>	<p>We expect that by providing additional instructional materials for our staff to use, our SED and EL students, their STAR 360 scores will improve in reading and math and the staff will rate the implementation of the program for instructional improvement higher on the local indicator report.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is</p>	<p>STAR 360 assessment data</p> <p>State Reflection Tool - Implementing programs for instructional improvement</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>We will provide supplemental curriculum materials for instructional improvement.</p> <p>Scope: Schoolwide</p>	<p>best to provide these services above to all of our students on an LEA-wide basis.</p>	
1.8	<p>Action: Supplemental Supports/Tutoring</p> <p>Need: The STAR 360 results show a need to increase the scores of the Socioeconomically Disadvantaged and English Learner students compared to All students. Those groups are scoring 1.5 to 3.0 grade levels lower in reading and math compared to the ALL student group. We will provide supplemental support including tutoring for instructional improvement.</p> <p>Scope: Schoolwide</p>	<p>We expect that by providing additional instructional support such as a tutoring service and student workers for our students, their STAR 360 scores will improve in reading and math and the staff will rate the implementation of the program for instructional improvement higher on the local indicator report.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	<p>STAR 360 assessment data State Reflection Tool - Implementing programs for instructional improvement</p>
1.9	<p>Action: Schoolwide Data Plan</p> <p>Need: The STAR 360 results show a need to increase the scores of the Socioeconomically Disadvantaged and English Learner students compared to All students. Those groups are scoring 1.5 to 3.0 grade levels lower in reading and math compared to the ALL student group. We will provide supplemental support</p>	<p>We expect that by providing additional refinement to our assessment system to determine interventions based on need, our students' STAR 360 scores will improve in reading and math and the staff will rate the implementation of the program for instructional improvement higher on the local indicator report.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is</p>	<p>STAR 360 assessment data State Reflection Tool - Implementing programs for instructional improvement</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>including tutoring for instructional improvement.</p> <p>Scope: Schoolwide</p>	<p>best to provide these services above to all of our students on an LEA-wide basis.</p>	
1.11	<p>Action: College and Career Activities</p> <p>Need: The CA School Dashboard shows 0% of our students are Prepared for College and/or Career. Also on our local survey 92% of students feel that being prepared for college and the work world is important. None of our students are enrolled in dual credit courses nor job training programs.</p> <p>Scope: Schoolwide</p>	<p>We expect that by providing providing workshops to students on the topics of college and career will better prepare our students to be college and career ready and it will show in our CCI, local survey, and rates of those enrolled in dual credit and job training.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	<p>CCI # of students enrolled in community college # of students enrolled in job training Spring Climate survey results</p>
1.12	<p>Action: Counseling and Career Guidance</p> <p>Need: The CA School Dashboard shows 0% of our students are Prepared for College and/or Career. Also on our local survey 92% of students feel that being prepared for college and the work world is important. None of our students are enrolled in dual credit courses or job training programs.</p> <p>Scope:</p>	<p>We expect that by providing staff such as academic counselors to create learning plans and portfolios and provide college and career guidance our students will better prepare our students to be college and career ready and it will show in our CCI, local survey, and rates of those enrolled in dual credit and job training.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	<p>CCI # of students enrolled in community college # of students enrolled in job training Spring Climate survey results</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Schoolwide		
1.13	<p>Action: Elective Course Options</p> <p>Need: The CA School Dashboard shows 0% of our students are Prepared for College and/or Career. Also in our local survey, 92% of students look forward to participating in school.</p> <p>Scope: Schoolwide</p>	<p>We expect that providing elective course options to our students will help prepare them for their interests in the work world and it will in our local survey results and attendance rates.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	Local climate survey
1.14	<p>Action: Career Technical Education (CTE) Courses</p> <p>Need: The CA School Dashboard shows 0% of our students are Prepared for College and/or Career. Also on our local survey 92% of students feel that being prepared for college and the work world is important. None of our students are enrolled in dual credit courses or job training programs.</p> <p>Scope: Schoolwide</p>	<p>We expect that by providing CTE courses as part of a student's course requirements and qualifications to graduate, this will better prepare our students to be college and career ready, and it will show as an improvement in our CCI, local survey, and rates of those enrolled in dual credit and job training.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	CCI # of students enrolled in community college # of students enrolled in job training
2.3	<p>Action: Family Support Workshops</p> <p>Need:</p>	We expect that by conducting workshops and trainings with our students and families to promote overall well being, the results of the student climate survey will improve,	School climate survey results

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Local survey data shows that only 85% of students trust their ability to solve difficult problems and only 85% have someone at school they can talk to when they are upset.</p> <p>Scope: Schoolwide</p>	<p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	
2.5	<p>Action: Community Engagement and Outreach</p> <p>Need: Local survey data shows that only 85% of students trust their ability to solve difficult problems and only 85% have someone at school they can talk to when they are upset. Through empathy interviews our adult students have shared that child care is a barrier for them to attend class and/or complete their work. In our local climate survey, students shared that childcare was a reason they would not be able to participate in tutoring classes.</p> <p>Scope: Schoolwide</p>	<p>We expect that by partnering with community agencies to provide resources to our students and by providing babysitting services so students could attend class including tutoring sessions, the school climate results will improve,</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	School climate survey results
3.1	<p>Action: MTSS Tiered Intervention System - Attendance</p> <p>Need: Our graduation rate shows a lower rate for our SED student group than the all student group. Since this is non-classroom based school</p>	<p>We expect that by creating an attendance review system to monitor student attendance and develop interventions, then we will improve our attendance rates, credit completion and graduation rates.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student</p>	<p>Attendance rate Annual credit completion averages Graduation rate</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>program, work completion is directly tied to claiming attendance and earning credits towards graduation.</p> <p>Scope: Schoolwide</p>	<p>populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	
3.4	<p>Action: Summer Session</p> <p>Need: The CA School Dashboard shows the need to improve Graduation rates for our SED student group,</p> <p>Scope: Schoolwide</p>	<p>We expect that by offering summer session to our adult students who are all seniors, they will be able to earn more credits than during the school year alone and the graduation rate will improve,</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	
3.5	<p>Action: Positive Incentives</p> <p>Need: The CA School Dashboard shows the need to improve Graduation rates for our SED student group,</p> <p>Scope: Schoolwide</p>	<p>We expect that by providing incentives to students who work to improve their attendance and work completion, credit completion, and ultimately reach graduation status, that the attendance rate and graduation rate will improve,</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	

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
3.3	<p>Action: Homeless Youth</p> <p>Need: The CA School Dashboard shows the need to improve Graduation rates for our SED student group, which includes our Homeless Youth.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	We expect that by providing needed resources to our Homeless student to reduce barriers to attending school and completing their work, the Graduation rate will improve for this student group,	Graduation rate

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.

N/A

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.

Come Back Charter has a high concentration of unduplicated students at 89%. With the additional concentration grant add-on funding, CBCS will utilize this funding to support and maintain the current instructional support staff to provide targeted and specific support to our subgroups, including students with special needs. This staff member, however, is shared with another program and will serve 0.80 FTE for CBCS. The grant add-on funding will cover most of the cost of this staff member. However, the school knows that additional instructional support staff is needed, but the add-on funding is not enough to hire another staff member. As the school grows, additional instructional support assistants will be added with the additional funding from enrollment to provide integrated and targeted services to students needing remediation or intervention. The focus of support staff continues to be to provide our high-needs student population with high-impact tutoring to support students in meeting their goals and objectives. CBCS will identify our low-income, former foster youth, English learners, and

special education students for this targeted support. This year we will add 1.0 FTE certificated staff to serve our high percentage of unduplicated students at a third location.

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		0.8:107 unduplicated students
Staff-to-student ratio of certificated staff providing direct services to students		5:107 unduplicated students

2024-25 Total Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	1,577,339	393,639	24.956%	1.352%	26.308%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$1,541,429.16	\$224,222.95		\$180,753.26	\$1,946,405.37	\$1,734,685.15	\$211,720.22

Goal #	Action #	Action Title	Student Group(s)		Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Highly Qualified Staff	All		No					\$895,578.46	\$0.00	\$895,578.46				\$895,578.46	
1	1.2	Technology	All		No					\$0.00	\$123,148.31	\$36,087.56			\$87,060.75	\$123,148.31	
1	1.3	Curriculum & Instructional Materials	All		No					\$0.00	\$13,215.15	\$13,215.15				\$13,215.15	
1	1.4	MTSS Tiered Intervention System - Academic	English Low	Learners Income	Yes	Schoolwide	English Learners Low Income	All Schools		\$51,622.16	\$0.00	\$20,148.35	\$31,473.81			\$51,622.16	
1	1.5	Instructional Support Staff	English Low	Learners Income	Yes	Schoolwide	English Learners Low Income	All Schools		\$50,909.45	\$0.00	\$50,909.45				\$50,909.45	
1	1.6	Instructional Support Materials	English Low	Learners Income	Yes	Schoolwide	English Learners Low Income	All Schools		\$0.00	\$8,924.54	\$4,326.00			\$4,598.54	\$8,924.54	
1	1.7	Professional Development	All		No					\$5,155.39	\$0.00	\$2,575.05	\$2,580.34			\$5,155.39	
1	1.8	Supplemental Supports/Tutoring	English Low	Learners Income	Yes	Schoolwide	English Learners Low Income	All Schools		\$89,093.97	\$10,815.00	\$10,815.00			\$89,093.97	\$99,908.97	
1	1.9	Schoolwide Data Plan	English Low	Learners Income	Yes	Schoolwide	English Learners Low Income	All Schools		\$52,554.17	\$0.00	\$52,554.17				\$52,554.17	
1	1.10	Workforce Investment	All		No					\$10,074.17	\$0.00	\$10,074.17				\$10,074.17	
1	1.11	College and Career Activities	English Low	Learners Income	Yes	Schoolwide	English Learners Low Income	All Schools		\$100,263.20	\$0.00	\$100,263.20				\$100,263.20	

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	1.12	Counseling and Career Guidance	English Low	Learners Income	Yes	Scho olwide	English Learners Low Income	All Schools		\$22,670.40	\$0.00	\$22,670.40				\$22,670.40	
1	1.13	Elective Course Options	English Low	Learners Income	Yes	Scho olwide	English Learners Low Income	All Schools		\$0.00	\$4,801.86	\$4,801.86				\$4,801.86	
1	1.14	Career Technical Education (CTE) Courses	English Low	Learners Income	Yes	Scho olwide	English Learners Low Income	All Schools		\$0.00	\$8,652.00	\$8,652.00				\$8,652.00	
2	2.1	Facility Maintenance	All		No					\$0.00	\$36,312.44	\$36,312.44				\$36,312.44	
2	2.2	School Events	All		No					\$0.00	\$3,244.50	\$3,244.50				\$3,244.50	
2	2.3	Family Support Workshops	Low	Income	Yes	Scho olwide	Low Income			\$20,148.35	\$0.00	\$20,148.35				\$20,148.35	
2	2.4	Staff to Student Communication	All		No					\$30,010.54	\$281.19	\$30,291.73				\$30,291.73	
2	2.5	Community Engagement and Outreach	Low	Income	Yes	Scho olwide	Low Income			\$220,138.24	\$0.00	\$37,250.10	\$182,888.14			\$220,138.24	
3	3.1	MTSS Tiered Intervention System - Attendance	Low	Income	Yes	Scho olwide	Low Income			\$62,558.29	\$0.00	\$55,277.63	\$7,280.66			\$62,558.29	
3	3.2	Credit Completion	All		No					\$64,425.86	\$0.00	\$64,425.86				\$64,425.86	
3	3.3	Homeless Youth	Low	Income	Yes	Limite d to Undupli cated Student Group(s)	Low Income			\$0.00	\$1,081.50	\$1,081.50				\$1,081.50	
3	3.4	Summer Session	Low	Income	Yes	Scho olwide	Low Income			\$59,482.50	\$0.00	\$59,482.50				\$59,482.50	
3	3.5	Positive Incentives	Low	Income	Yes	Scho olwide	Low Income			\$0.00	\$1,243.73	\$1,243.73				\$1,243.73	

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
1,577,339	393,639	24.956%	1.352%	26.308%	\$449,624.24	0.000%	28.505 %	Total:	\$449,624.24
								LEA-wide Total:	\$0.00
								Limited Total:	\$1,081.50
								Schoolwide Total:	\$448,542.74

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.4	MTSS Tiered Intervention System - Academic	Yes	Schoolwide	English Learners Low Income	All Schools	\$20,148.35	
1	1.5	Instructional Support Staff	Yes	Schoolwide	English Learners Low Income	All Schools	\$50,909.45	
1	1.6	Instructional Support Materials	Yes	Schoolwide	English Learners Low Income	All Schools	\$4,326.00	
1	1.8	Supplemental Supports/Tutoring	Yes	Schoolwide	English Learners Low Income	All Schools	\$10,815.00	
1	1.9	Schoolwide Data Plan	Yes	Schoolwide	English Learners Low Income	All Schools	\$52,554.17	
1	1.11	College and Career Activities	Yes	Schoolwide	English Learners Low Income	All Schools	\$100,263.20	
1	1.12	Counseling and Career Guidance	Yes	Schoolwide	English Learners Low Income	All Schools	\$22,670.40	
1	1.13	Elective Course Options	Yes	Schoolwide	English Learners Low Income	All Schools	\$4,801.86	
1	1.14	Career Technical Education (CTE) Courses	Yes	Schoolwide	English Learners Low Income	All Schools	\$8,652.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.3	Family Support Workshops	Yes	Schoolwide	Low Income		\$20,148.35	
2	2.5	Community Engagement and Outreach	Yes	Schoolwide	Low Income		\$37,250.10	
3	3.1	MTSS Tiered Intervention System - Attendance	Yes	Schoolwide	Low Income		\$55,277.63	
3	3.3	Homeless Youth	Yes	Limited to Unduplicated Student Group(s)	Low Income		\$1,081.50	
3	3.4	Summer Session	Yes	Schoolwide	Low Income		\$59,482.50	
3	3.5	Positive Incentives	Yes	Schoolwide	Low Income		\$1,243.73	

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$1,471,431.63	\$1,393,959.66

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Highly Qualified Staff	No	\$643,536.95	\$736,970.77
1	1.3	Facility Maintenance	No	\$43,202.06	\$43,202.06
1	1.4	Positive Behavior Incentives	Yes	\$8,645.60	\$2,435.09
1	1.5	Technology	Yes	\$126,631.50	\$121,060.60
1	1.6	Curriculum and Instructional Materials	No	\$11,347.35	\$13,205.38
2	2.1	MTSS Tiered Intervention System - Academic	No	\$25,400.85	\$25,931.08
2	2.2	Instructional Support Staff	Yes	\$40,122.17	\$35,208.95
2	2.3	Instructional Support Materials	Yes	\$7,555.50	\$6,916.44
2	2.4	Professional Development	No	\$10,550.44	\$2,989.59
2	2.5	Supplemental Staff	Yes	\$119,812.00	\$1,819.39
2	2.6	Schoolwide Data Plan	Yes	\$38,743.62	\$41,306.53

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)
3	3.1	Workforce Investment	No	\$5,403.50	0.00
3	3.2	College and Career Activities	Yes	\$77,487.25	\$77,776.64
3	3.3	Counseling and Career Guidance	Yes	\$19,435.00	\$13,520.05
3	3.4	Elective Course Options	Yes	\$8,645.60	\$4,798.09
3	3.5	Career Technical Education (CTE) Courses	No	\$2,161.40	\$8,672.19
4	4.1	MTSS Tiered Intervention System - Attendance	Yes	\$31,900.21	\$42,176.52
4	4.2	School Events	No	\$7,564.90	\$2,323.51
4	4.3	Family Support Workshops	Yes	\$18,901.52	\$18,832.53
4	4.4	Staff to Student Communication	Yes	\$32,018.61	\$30,499.77
4	4.5	Community Engagement and Outreach	Yes	\$142,814.98	\$125,426.16
4	4.6	Support for Children	Yes	\$10,807.00	0.00
4	4.7	Credit Completion	No	\$38,743.62	\$38,888.32

2023-24 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$294,188	\$375,571.18	\$324,772.18	\$50,799.00	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.4	Positive Behavior Incentives	Yes	\$8,645.60	\$2,435.09		
1	1.5	Technology	Yes	\$38,631.50	\$35,801.49		
2	2.2	Instructional Support Staff	Yes	\$40,122.17	\$35,208.95		
2	2.3	Instructional Support Materials	Yes	\$5,403.50	\$4,149.46		
2	2.5	Supplemental Staff	Yes	\$21,614.00	0.00		
2	2.6	Schoolwide Data Plan	Yes	\$38,743.62	\$41,306.53		
3	3.2	College and Career Activities	Yes	\$77,487.25	\$77,776.64		
3	3.3	Counseling and Career Guidance	Yes	\$19,435.00	\$12,744.11		
3	3.4	Elective Course Options	Yes	\$8,645.60	\$4,798.09		
4	4.1	MTSS Tiered Intervention System - Attendance	Yes	\$31,900.21	\$42,163.15		
4	4.3	Family Support Workshops	Yes	\$18,901.52	\$18,832.53		
4	4.4	Staff to Student Communication	Yes	\$32,018.61	\$30,499.77		
4	4.5	Community Engagement and Outreach	Yes	\$23,215.60	\$19,056.37		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
4	4.6	Support for Children	Yes	\$10,807.00	0.00		

To Add a Row: Click “Add Row.”
To Delete a Row: Remove all content from each cell, checkbox and dropdown of a row (including spaces), press “Save Data” and refresh the page.

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2023-24 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$924,525	\$294,188	4.66%	36.480%	\$324,772.18	0.000%	35.129%	\$12,498.68	1.352%

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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).

California Department of Education
November 2023



— MERCED COUNTY —
Office *of* Education

NURTURE • SERVE • LEAD

Steve M. Tietjen, Ed.D.
County Superintendent of Schools

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Merced County Office of Education

CDS Code: 24 10249 0000000

School Year: 2024-25

LEA contact information:

Cindy Gentry

Coordinator, Student Programs

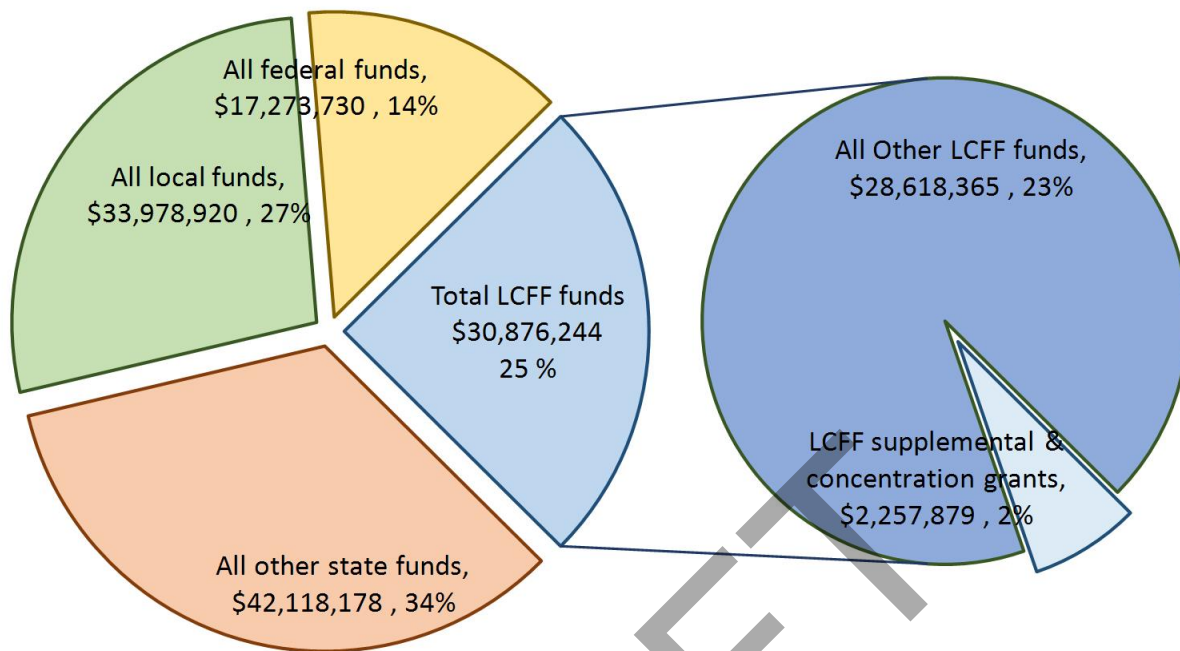
cgentry@mcoe.org

(209) 381-6788

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

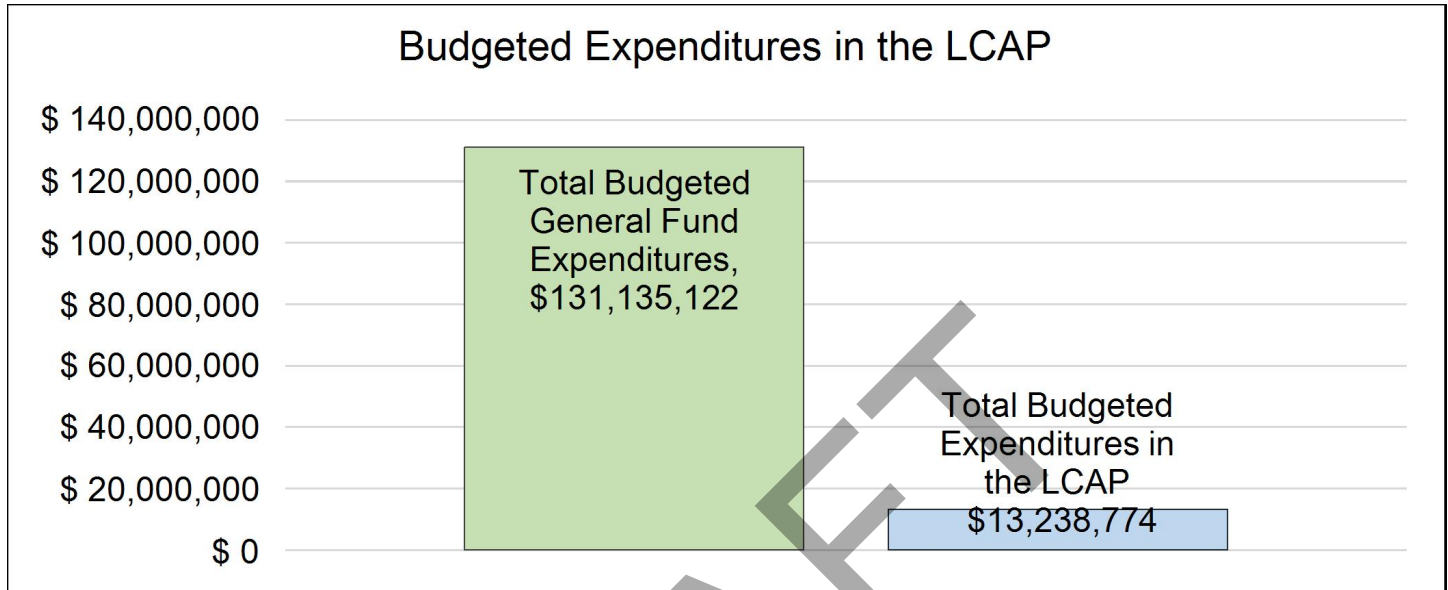


This chart shows the total general purpose revenue Merced County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Merced County Office of Education is \$124,247,072, of which \$30,876,244 is Local Control Funding Formula (LCFF), \$42,118,178 is other state funds, \$33,978,920 is local funds, and \$17,273,730 is federal funds. Of the \$30,876,244 in LCFF Funds, \$2,257,879 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 Merced County Office of Education 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: Merced County Office of Education plans to spend \$131,135,122 for the 2024-25 school year. Of that amount, \$13,238,774 is tied to actions/services in the LCAP and \$117,896,348 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

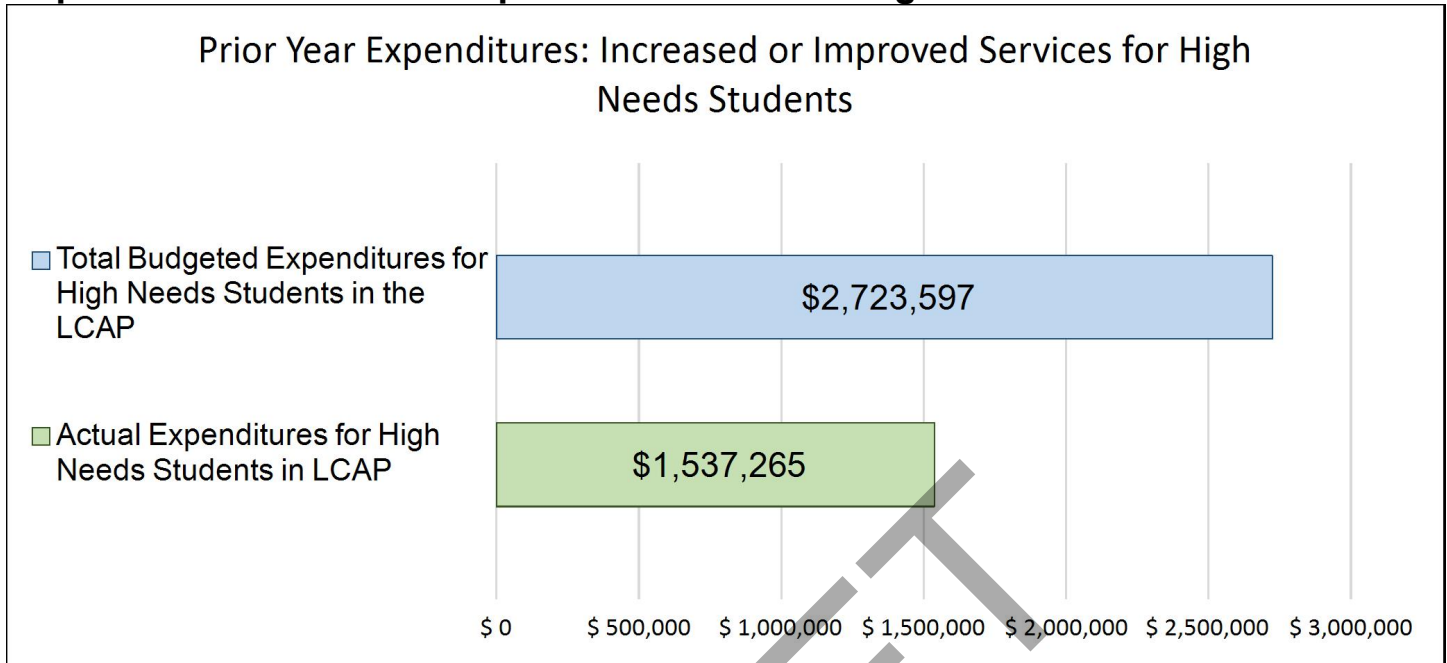
Merced COE is budgeting \$117,896,348 of expenditures to other program services such as additional costs to Special Education, Career Technical Education (CTE) and other services to school districts.

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

In 2024-25, Merced County Office of Education is projecting it will receive \$2,257,879 based on the enrollment of foster youth, English learner, and low-income students. Merced County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Merced County Office of Education plans to spend \$4,497,189 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 Merced County Office of Education budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Merced County Office of Education 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, Merced County Office of Education's LCAP budgeted \$2,723,597 for planned actions to increase or improve services for high needs students. Merced County Office of Education actually spent \$1,537,265 for actions to increase or improve services for high needs students in 2023-24.

The difference between the budgeted and actual expenditures of \$-1,186,332 had the following impact on Merced County Office of Education's ability to increase or improve services for high needs students:

The majority of planned actions and services were implemented for our high needs students in 2023/24. The LCFF portion of the contributing actions was less because of the use of one-time federal and state funding used instead of LCFF funding.



Steve M. Tietjen, Ed.D.
County Superintendent of Schools

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
Merced County Office of Education	Cindy Gentry Coordinator, Student Programs	cgentry@mcoe.org (209) 381-6788

DRAFT

Goals and Actions

Goal

Goal #	Description
1	All students will demonstrate growth in academic achievement towards meeting or exceeding CCSS standards in the areas of ELA, math, and English proficiency.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CAASPP: ELA Distance from Standard as measured by CA School Dashboard	2018-19 for 3 Valleys/JH All Students: 138 points below standard Low Income: 135 points below standard English Learners: not available Foster Youth: not available Students with Disabilities: not available	Data not available due to no Dashboard in 2021	2021-22 for 3 Valleys/JH All Students: 150.1 points below standard Low Income: 154.8 points below standard English Learners: 211.9 points below standard Foster Youth: not available Students with Disabilities: not available	2022-23 for 3 Valleys/JH All Students: 153 points below standard Low Income: 159 points below standard English Learners: 158.7 points below standard Foster Youth: not available Students with Disabilities: 204.6	All students and Low Income: 100 points below standard
CAASPP: Math Distance from Standard as measured by CA School Dashboard	2018-19 for 3 Valleys/JH All Students: 221 points below standard Low Income: 217 points below standard English Learners: not available	Data not available due to no Dashboard in 2021	2021-22 for 3 Valleys/JH All Students: 218.5 points below standard Low Income: 218.65 points below standard English Learners: 265 points below standard	2022-23 for 3 Valleys/JH All Students: 222.75 points below standard Low Income: 228.90 points below standard English Learners: 236.3 points below standard	All students and Low Income: 200 points below standard

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Foster Youth: not available Students with Disabilities: not available		Foster Youth: not available Students with Disabilities: not available	Foster Youth: not available Students with Disabilities: 283.10	
English Learner access to the CCSS and ELD standards to gain academic content knowledge and English Proficiency as measured by EL Progress on CA School Dashboard	2018-19 30%	Data not available due to no Dashboard in 2021	2021-22 for 3 Valleys/JH All English Learners: 33.02%	2022/23 for 3 Valleys/JH All English Learners - 23.10%	40%
Access to Broad Course of Study - master schedule/courses	2020-21 100%	2021-22 - 100%	2022/23 - 100%	2023/24 = 100%	100%
STAR360 data from Star Summary report in Reading and Math - median GE as measured by Benchmark 2	2020-21 Reading All Students GE 5.3 Reading EL GE 4.4 Reading FY GE 5.4 Reading Low Income GE 5.3 Reading SWD GE 4.8 Math All Students GE 5.4 Math EL GE 4.5 Math FY GE 5.8 Math Low Income GE 5.2 Math SWD GE 5.4	2021-22 Reading All Students GE 5.4 Reading EL GE 4.1 Reading FY GE 6.6 Reading SED GE 5.1 Reading SWD GE 3.9 Math All Students GE 5.6 Math EL GE 4.6 Math FY GE 9.6 Math SED GE 5.5 Math SWD GE 4.7	2022-23 Reading All Students GE 5.0 Reading EL GE 3.8 Reading FY GE 9.7 Reading SED GE 5.0 Reading SWD GE 3.7 Reading Hispanic GE 5.0 Math All Students GE 5.0 Math EL GE 4.1 Math FY GE 8.3 Math SED GE 4.9 Math SWD GE 4.3	2023-24 Reading All Students GE 5.6 Reading EL GE 4.2 Reading FY GE NA Reading SED GE 4.9 Reading SWD GE 4.1 Reading Hispanic GE 5.5 Math All Students GE 5.5 Math EL GE 4.7 Math FY GE 4.6 Math SED GE 5.5	Reading All Students GE 6.5 Reading EL GE 5.5 Reading FY GE 6.5 Reading Low Income GE 6.5 Reading SWD GE 5.5 Math All Students GE 6.5 Math EL GE 5.5 Math FY GE 6.5 Math Low Income GE 6.5 Math SWD GE 6.5

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			Math Hispanic GE 5.0"	Math SWD GE 4.3 Math Hispanic GE 5.4	
English 3D Reading Inventory - % showing proficiency on Winter Benchmark	2020-21 13%	2021-22 4% (2 out of 48 students)	2022/23 Winter Benchmark 3% (2 out of 66 students) 11% Basic (7 out of 66 students) 86% Below Basic (57 out of 66 students)	2023/24 - Winter Benchmark 2+ grade levels below 27.5% 2 years below 37.19% 1 grade below 0% On Grade 8.33% Above Grade 0%	18%
English Learner reclassification rate	2020-21 9%	2021-22 3% (3 out of 92)	22/23 - 9/138 = 6.5%	2023/24 = 3%	15%
% of students with disabilities enrolled in programs and services with access to general education more than 80% of their day	2020-21 100%	2021-22 100%	22/23 - 100%	2023/24= 100%	100%
State reflection tool - Providing Professional Learning for teaching ELA/Math/ELD	2020-21 5 point rating ELA - 3.1 avg ELD - 3.3 avg Math - 3.1 avg	2021-22 5 point rating ELA - 3.3 avg ELD - 3.2 avg Math - 3.2 avg	22/23 - 5 point rating Actual - ELA avg. 4.20 ELD avg 3.70 Math avg. 4.20	23/24 - 5 point rating Actual - ELA avg. 3.29 ELD avg 2.94 Math avg. 3.12	ELA 4.0 avg ELD 4.0 avg Math 4.0 avg
State reflection tool - Having CCSS aligned instructional materials in ELA/Math/EL	2020-21 5 point rating ELA - 3.3 avg ELD - 3.3 avg Math - 3.3 avg	2021-22 5 point rating ELA - 3.3 avg ELD - 3.5 avg Math - 3.3 avg	22/23 - 5 point rating Actual - ELA avg. 3.90 ELD avg 3.20 Math avg. 3.90	23/24 - 5 point rating Actual - ELA avg. 3.71 ELD avg 3.41 Math avg. 3.59	ELA 4.0 avg ELD 4.0 avg Math 4.0 avg

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
State reflection tool - Implementing programs to support staff in instructional improvement aligned to CCSS in ELA/Math/ELD	2020-21 5 point rating ELA - 3.2 avg ELD - 3.1 avg Math - 3.3 avg	2021-22 5 point rating ELA - 3.2 avg ELD - 3.3 avg Math - 3.1 avg	22/23 - 5 point rating Actual - ELA avg. 3.60 ELD avg 3.40 Math avg. 3.50	23/24 - 5 point rating Actual - ELA avg. 3.06 ELD avg 2.94 Math avg. 3.12	ELA 4.0 avg ELD 4.0 avg Math 4.0 avg
Increase teacher use of interim assessments blocks (IABs)	2020-21 - 1 IAB per year	2021-22 1 IAB	22/23 - 1 IAB	2023/24 - 10 administered (average 2.5 per site)	2 IABs per year
Annual credit completion averages - Quarters 1-3	2020-21- 8.85 credits avg	2021-22 - 13.5 credits avg	2022/23 - 11.32 credits	2023/24 - Q1/2 separated - average 11.4 credits	15 credits avg

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 LEA was able to fully implement all of the actions related to this goal.

Action 1.1 (Technology Plan) - Under this action, the LEA ensured continuous access to technology by creating and implementing a strategic technology refresh plan to provide students access to technology for instructional learning and enrichment purposes.

Action 1.2 (Professional Development) - CASSPP, ELPAC, and STAR 360 data showed the need to address low rates of academic growth among English Learners and Socioeconomically Disadvantaged student groups. Based on this data and staff input, the LEA provided professional development and collaboration time for the implementation of CCSS aligned instruction. Expenses under this action included Professional Development content contracts for trainings and costs associated with a Teacher on Special Assignment to provide technical assistance and professional development .

Action 1.3 (Individual Student Progress Monitoring) - Under this action, the LEA conducted student progress reviews to inform instruction and develop individual learning plans with all student groups. Schools held quarterly credit review meetings with seniors to monitor progress towards graduation and post-secondary goals, and students with disabilities received quarterly progress reports. This action was supported by School Counselors and other qualified staff members.

Action 1.4 (Supplemental Curriculum) - This action called for core curriculum materials to be supplemented by providing resources for ELD instruction specifically designed for long-term English Learners. Professional development around support for English Learners was also provided to instructional staff.

Action 1.5 (Formative and Benchmark Assessments) - To address the need for academic growth among English Learner and Low-Income student populations, the LEA used the STAR 360 program, the Interim Assessment system, and the English 3D Reading Inventory for English Learners to analyze student progress and target instruction.

Action 1.6 (Supplemental Staff) - Statewide and local STAR 360 data showed a need for supplemental instructional opportunities for low-income, foster youth, English Learners, and special education students to increase academic growth. In response to this, the LEA employed additional staff to provide individualized and small group tutoring led by their site instructional coach and staff to support student access to learning. Students were identified for additional support (based on assessment data, grades, and social/emotional needs) by the Student Study Team (SST) or by an Individualized Education Plan (IEP) Team.

Action 1.7 (Career Technical Education) - To address the need to prepare students for careers after high school, the LEA offered a variety of Career Technical Education CTE courses aligned to strengths and interests of the students. Also, to address the need to prepare the unduplicated student population for careers outside of high school, the LEA provided workshops from Career Technicians and offered work based learning opportunities.

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.

Material differences between budgeted expenditures and estimated actual expenditures is noted as follows:

For Action 1.1, spending exceeded the amount originally budgeted. This was due to additional unanticipated expenses related to technology. Part of the overspend is attributed to enrollment increasing more than expected, requiring additional devices to be purchased for new students. Some expenses were also due to technology items needing repair outside of their warranty term and some technology items not being returned by students.

For Action 1.7, the LEA was able to fill a vacant Career Technician position. Career Technicians provide students with career advisement, assistance with college applications, workshops on college/career planning, field trips to colleges, and other activities in support of this goal and action.

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

The LEA was able to achieve its desired outcome on two metrics associated with this goal: increasing teacher use of interim assessments blocks (IABs) and % of students with disabilities enrolled in programs and services with access to general education more than 80% of their day. This would suggest that Actions 1.3 and 1.5 were successful. However, the LEA failed to meet its desired outcomes on the other 11 metrics associated with this goal. This lack of success may be as attributable to the ongoing effects of learning loss that occurred during the COVID-19 pandemic and it is possible students' levels of academic achievement may have been considerably lower were it not for the interventions that took place under this goal. While desired outcomes were not achieved, students did show improvement by Year 3 on some measures of academic achievement relative to the baseline year, including modest improvements on STAR360 Reading and Math performance for all students. Improvements were also achieved on credit completion averages and providing professional learning for teaching ELA/Math/ELD.

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.

Goal 1 remains unchanged for next year as our educational partners conveyed it should be a priority. Several actions were added into next year's LCAP Goal 1 as they are required actions that must be addressed. Action 4.1 and 4.2 will be moved into Goal 1 next year as they directly tie in with academic achievement. Desired outcomes to unchanged metrics were updated to match continuous improvement of the metric. There were a couple of metrics that were also added to Goal 1 next year. The graduation rates (both 4/5 cohort and 1 year DASS rate) were moved to Goal 1. The % of students graduating with A-G requirements and the % of ELs proficient on the ELPAC (including LTELs) were also added metrics.

Special Education has some required metrics and actions included in the next LCAP cycle and they will be included in Goal 1 as well.

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.

Goals and Actions

Goal

Goal #	Description
2	Increase the percentage of students and parents/community who feel that school is a safe and supportive environment by providing a school climate that increases engagement and involvement especially for low income, foster youth, or students who are experiencing homelessness to ensure each child is academically, physically, and emotionally healthy.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Pupil Suspension Rate	2019/20 - average 11.6% - All students 10.8% - English Learners 15.5% - Low Income 18.5% - Foster Youth 31.6% - Students with Disabilities	2020/21 - average 0.60% - All Students 1.20% English Learners 0.60% Low Income 0% Foster Youth 0% Students with Disabilities	2021/2022 - average 3.75% - All students * - English Learners * - Low Income * - Foster Youth * - Students with Disabilities	2022/2023 - average 8.53% - All students 9.75% - English Learners 8.45% - Low Income 10.30% - Foster Youth 11.10% - Students with Disabilities	10% - All Students 8% - English Learners 10% - Low Income 10% - Foster Youth 25% - Students with Disabilities
Pupil Graduation Rate	2019/20 - 60% avg all students 39% English Learners 63% Low Income n/a - Students with disabilities n/a - Foster Youth	2020/21 - 65.27% average all students 65.20% English Learners 63.23% Low Income 68.8% Students with disabilities n/a -Foster Youth	2021/22 - 1year DASS rate 80.25% avg all students 82.85% English Learners 79.80% Low Income * Students with disabilities 81.35% Hispanic * Homeless * Foster Youth 4/5 year cohort rate	2022/23 - 1 year DASS rate 81% avg all students 75.35% English Learners 79.9% Low Income * Students with disabilities * Foster Youth 80.3% Hispanic * Homeless 4/5 year cohort rate 63.5% avg all students	75% all students 55% English Learners 75% Low Income 75% Students with disabilities

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			63.78% avg all students 69.95% English Learners 62.70% Low Income 55.6% Students with disabilities * Foster Youth 67.48% Hispanic 54.5% Homeless	69.35% English Learners 62.57% Low Income 68.8% Students with disabilities * Foster Youth 60.43% Hispanic 42.3% Homeless	
School Climate Surveys % Students reporting strongly agree or agree	2020/21 - I feel safe in school 90.85% I feel supported by school staff. 87.58% I feel staff truly care for me. 89.54% When I feel upset.....there is someone I can talk to. 71.24%	2021/22 - I feel safe in school 100% I feel supported by school staff. 88% I feel staff truly care for me. 92% When I feel upset.....there is someone I can talk to. 73%"	2022/23 - I feel safe in school 91% I feel supported by school staff. 82% I feel staff truly care for me. 78% When I feel upset.....there is someone I can talk to. 69%	2023/24- I feel safe in school 95% I feel supported by school staff. 85% I feel staff truly care for me. 87% When I feel upset.....there is someone I can talk to. 75%	I feel safe in school 90% I feel supported by school staff. 90% I feel staff truly care for me. 90% When I feel upset.....there is someone I can talk to. 80%
Field Trip Opportunities	2019/20 - 17 planned field trips total all sites	2021/22 - 20 field trips	2022/23 - 37 field trips	2023/24 - 34 field trips	20 field trips
School Events held - Family nights, heritage day, Back to School, Open House	2019/20 - 20 planned events	2021/22 - 24 planned events	2022/23-29 planned events	2023/24 - 40 held events	20 planned events
After school activities/clubs	2019/20 - 25 planned activities	2021/22 - 15 planned activities	2022/23- 18 planned activities	18 held activities	25 planned activities
Parent Engagement and Participation Rate as measured by	2020/21- 67.14%	2021/22 - 67%	2022/23 - 64%	2023/24 - 50%	70%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
spring survey % reporting strongly agree or agree					
Parent participation in school events, activities, committees and feedback surveys per count of log in sheets	2020/21- 45%	2021/22 - 53%	2022/23 - 46%	2023/24 - 60%	55%

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 LEA was able to implement the following actions this school year:

Action 2.1 (Build a Positive School Culture Advocating Student Leadership) - Through surveys and interviews, the LEA identified the importance of building a learning culture that promotes student voice and student choice by participation in school and community level events. An array of school community events were offered to improve student engagement and to support a welcoming and collaborative school culture. Additionally, student leadership clubs offered students the opportunity to share their opinions and influence school programming decisions while also developing their leadership skills. This action was fully implemented and included additional activities above and beyond what was planned.

Action 2.2 (Professional Development & Resources) - Through surveys from all educational partners, the LEA identified the importance of addressing needs in the area of social-emotional wellness in the English Learner and Foster Youth student population by providing students with the proper coping skills to build resiliency. The LEA conducted workshops and purchased curriculum so staff and students could work on such topics as communication skills, dealing with trauma, and building a positive view of self. The LEA also provided professional development to its Administrators and Instructors and resources to promote social-emotional wellness. This action was not fully implemented, as one planned training for staff was not available.

Action 2.3 (Multi Tiered System of Support) - Under this action, the LEA refined its MTSS model to provide resources and services to address students' behavioral, academic, and social-emotional needs. Positive Behavioral Interventions and Supports training was provided and a School Psychologist provided students with direct services. Additionally, staff attended MTSS trainings and the LEA acquired and implemented the Behavioral and Emotional Screening System (BESS), which offers a reliable and systematic way to assess students'

behavioral/emotional strengths and weaknesses. This action was not fully implemented as one staff member was not able to attend a planned training.

Action 2.4 (Parent Education) - Under this action, the LEA encouraged parent participation in the school community by offering and encouraging participation in parent education classes/workshops on topics including gang awareness, graduation requirements, substance abuse, and mental health. The LEA offered a two-day assembly for parents under this action, and employed Family Services Liaisons who conducted parent workshops. Parents were also encouraged to participate in feedback opportunities so that programming could be tailored to their needs. This action was fully implemented and included additional activities beyond what was planned.

Action 2.5 (Student Supports) - Students were supported through the provision of counseling, tutoring, and mentoring services to address low graduation rates, high rates of social-emotional learning needs, academic needs, and physical wellness. Specific supports provided include tutors and mentors offered through a partnership with the Cal Soap program and an agreement with Bali Learning, a local tutoring center. Students were also supported through an agreement with the Valley Crisis Center that provided an array of social-emotional supports. Additionally, the LEA employed Youth Engagement Specialists, who provided targeted social, emotional, and behavioral learning support to students with a focus on improving academic growth and achievement. Mental Health Clinicians were also on staff to assess and treat students with mental, emotional, or substance abuse problems. Students also had continuing access to services to support their physical well-being through a partnership with the Hazel Health virtual healthcare service, expanded school nurse supports, and Health Aides provided through a contract with Healing Hearts. This action was fully implemented according to plan.

Action 2.6 (Safe School Environment) - Under this action, the LEA promoted a safe school learning environment by employing a School Resource Officer and Campus Liaisons to conduct home visits and build rapport with unduplicated students. This action also included the costs for Go Guardian, a system that ensures that students are protected from unsafe and distracting information on the internet. This action was successfully implemented according to plan, but with some spending beyond what was budgeted.

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.

Material differences between budgeted expenditures and estimated actual expenditures are noted as follows:

For Action 2.1, there was a material difference in spending due to higher than expected student and community engagement. The additional funds were allocated to accommodate increased participation in school and community events, which required more resources for organizing, staffing, and materials to effectively promote student voice and choice. This unanticipated enthusiasm for participation underscores the importance of these initiatives in fostering a strong learning culture.

For Action 2.2, spending was less than expected as a planned workshop on stress management was not offered due to the training provider not being available. For Action 2.3, there was a material difference in spending due to one staff member being unable to attend a planned

MTSS conference that involved travel. For Action 2.4, there was additional spending as a percentage of the salaries and benefits of two Family Services Liaisons were covered so they could design and offer family workshops in support of this goal

For Action 2.6, there was additional spending in this category due to an error in budgeting. The budget was supposed to have been increased by 5% over the previous year to account for required step increases for the SRO and Campus Liaisons. The budget also failed to account for an expected increase in the cost of attendance at a required school safety conference for Campus Liaisons, and there was a change in LEA policy regarding cell phones which resulted in an additional cost for the cell phone plans utilized by the Campus Liaisons.

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

All of the actions under this goal had the combined effect of positively impacting outcomes for students. The pupil suspension rates for all student groups decreased significantly compared to baseline. Additionally, the suspension rate for low-income students and students with disabilities dropped below the desired rate, and got very near the desired rate for all other groups. For student graduation, if we consider the DASS rate we can see that the graduation rate for all student groups and for each individual group in Year 3 exceeds the desired outcome for this metric. When considering whether students report feeling safe in school, by Year 3, 95% of students agreed or strongly agreed that they do feel safe, exceeding the baseline rate and the desired outcome rate. Other student reports on the school climate survey did not quite meet the desired outcome for this metric but were within just a few percentage points, indicating that the vast majority of students feel safe, welcome, and supported on campus.

MCOE greatly exceeded expectations in terms of the opportunities it offered for students to participate in field trips and school events. The desired outcome was that 20 field trips and 20 school events would be offered, when in fact the numbers were 34 and 40 respectively. These outcomes tie directly to Action 2.1, showing that the LEA was effective in offering opportunities that promote student voice, student choice, and a warm and welcoming school environment. The LEA did not reach its desired outcome in terms of number of afterschool activities offered (18 in Year 3 compared to the desired outcome of 25), but the outcomes on suspensions, graduation rate, and school climate show that great progress has been made in student outcomes, despite not meeting this specific metric.

On parent engagement, one desired outcome was met and one was not. By Year 3, only 50% of parents responded favorably to the school climate survey when the desired outcome was 60%. However, the LEA did achieve an improvement in the parent participation rate in school events, activities, committees, and surveys, with a 60% participation rate in Year 3, exceeding the baseline rate of 45% and the desired outcome of 55%. These outcomes tie directly to Action 2.4 and demonstrate that efforts to further involve parents in the school community were 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.

Goal 2 remains unchanged for next year as our educational partners conveyed it should be a priority. The actions will continue although several additional actions were added into next year's LCAP Goal 1 as they are required actions that must be addressed.

Desired outcomes to unchanged metrics were updated to match the continuous improvement of the metric.

There were a couple of metrics that were also added to Goal 2 next year: we will track the number of mental wellness activities provided to students and their families and we are implementing the use of a new online safe school monitoring program and will track the results.

Special Education has some required metrics and actions included in the next LCAP cycle and they will be included in Goal 2 as well.

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.

Goals and Actions

Goal

Goal #	Description
3	Decrease the number of chronically absent students by 12% by 2024, with a decrease of 4% per year, as measured by local data from our SIS monitored on a quarterly basis.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Attendance Rate as measured by P2	2019/20 - 82%	2020/21 - 70% 2021/22 - 80%	2022/23 - 81%	2023/24 - 80%	85%
Chronic absenteeism rate from Dataquest for 3 Valley schools	2018/19 - average 73% - All student groups 73% - Unduplicated students 78% - English Learners 74% - SED 79% - Students with Disabilities	2019–20 absenteeism data are not valid and reliable 2020/21 - average 88.5% All Student Groups 91% - Unduplicated students 93% English Learners 89% Low Income 74% Students with Disabilities	2021/22 - average 56.4% All Student Groups 62.94% - Unduplicated students 69.5% English Learners 56.38% Low Income 61.1% Students with Disabilities	2022/23 - average 53.18% All Student Groups 49.59% - Unduplicated students 50.05% English Learners 52.88% Low Income 44.48% Students with Disabilities	61% All students groups 65% Unduplicated students 70% English Learners 65% Low Income 70% Students with Disabilities
Local data plan- students with 90% or better attendance in Fall Semester	2020/21 - 36%	2021/22 - 39%	2022/23 - 39%	2023/24 = 57%	40%
Local data plan - students with 10 or more absences in Fall	2020/21- 62%	2021/22 - 53%	2022/23 - 50%	2023/24 = 37%	46%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Semester for students enrolled longer than 30 days					
Hold SART (School Attendance Review Team) meetings for those who meet criteria	no baseline data available	2021/22 - 96%	2022/23 - 100%	2023/24 - 100%	100% of families who meet criteria will have a SART meeting and a plan in place.

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 LEA was able to implement the following actions this school year towards the goal of decreasing the number of chronically absent students:

Action 3.1 (Parent Communication) - The LEA increased parent communication for all student groups. Communication occurred through parent/teacher conferences and calls, the Parent Square app, truancy reduction workshops, committee meetings, and related activities, including providing bilingual interpreting and translation services to parents in their home language. This action was successfully implemented according to plan.

Action 3.2 (Tiered Interventions and Supports) - The LEA implemented a system of interventions, including Aeries referrals and the School Attendance Review Team, for tiered re-engagement supports and established other support services. This action was implemented according to plan.

Action 3.3 (High Interest Activities) - The LEA implemented high interest activities for students including field trips, enrichment activities, and after school activities on topics such as Driver's Ed, gaming, sports, music, cooking, photography, STEAM, robotics, and life skills. This action was not fully implemented because of delays that occurred during the onboarding of two new Principals within the LEA.

Action 3.4 (Incentives and Recognition) - The LEA offered high interest incentives and positive recognition to increase student participation and morale. This action was not fully implemented because of delays that occurred during the onboarding of two new Principals within the LEA.

Action 3.5 (Data Analysis) - The LEA provided quarterly analysis of local attendance data to determine trends and areas of need with a focus on students with disabilities and English Learners where lack of attendance hinders their academic performance. This action was successfully implemented according to plan.

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.

For Actions 3.3 and 3.4, spending was less than anticipated. This was due to delays that occurred due to staffing transitions. The LEA onboarded 2 new Principals in this school year, and as a result, some of the work related to offering high interest activities and incentives/recognition was slow to start. As a result, the full budgeted amount for these activities was not expended, though many activities did occur. The average percentage of underspend across these two activities was 43%. Regardless of this underspend, however, the hoped for results were still achieved.

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

The LEA was very effective in achieving this goal during the three-year LCAP cycle. Goal 3 was focused on decreasing the number of chronically absent students and improving attendance, and all 5 actions contributed to the progress made. The LEA achieved and actually exceeded this goal for every student group, in many cases by a vast margin. For all student groups, the chronic absenteeism rate dropped from 73% baseline to 53% in the 22-23 school year. It also dropped by 23% for unduplicated students, 28% for English Learners, 21% for low-income students, and 25% for students with disabilities. Additionally, the percentage of students who achieved 90% attendance or better improved dramatically, from 36% baseline to 57% in 23-24, far exceeding the desired outcome of 40%. The LEA also achieved a great reduction in the number of students with 10 or more absences in the Fall Semester (for students enrolled longer than 30 days). The baseline percentage for this metric was 62%, and by 23-24, this rate had reduced to 37%, surpassing the desired outcome of 40%. Additionally, 100% of families who met the criteria had a SART meeting and attendance plan in place, which aligns with the desired outcome for this metric.

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.

Our educational partners were specifically asked if Goal 3 should remain a focus goal and not joined with Goal 2 and the response was in favor of keeping it separate while acknowledging that improvement had been made in the area of attendance, so this goal will remain a focus goal going into the next LCAP 3 year cycle. The metrics remain unchanged but the desired outcomes were revised to promote continuous improvement.

The actions remain unchanged but two actions were added for next year to promote better attendance: transportation during the school year and transportation during the summer session, as lack of transportation was noted as one of the top two areas that our students miss school in the feedback provided by our education partners.

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.

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Goals and Actions

Goal

Goal #	Description
4	Merced COE will employ highly qualified staff with appropriate assignments, provide sufficient instructional materials, maintain facilities, and coordinate services in support of Foster Youth and Expelled Youth.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Teachers credentialed/assignments as measured by the SARC	20/21 - 100%	2021/22 - Data unavailable on SARC	2022/23 - Data unavailable on SARC	21/22 for Valley/JH averages = 37% Fully Credentialed and Properly Assigned 5% Intern Credentials 3% W/O Credentials Ineffective 34% Out of Field - LAO 21% Unknown 22/23 not available on SARC yet	100%
Sufficient core instructional materials by annual Board resolution	20/21 - 100%	2021/22 - 100%	2022/23 - 100%	2023/24 - 100%	100%
School facilities are maintained and in good repair as	20/21 - 100%	2021/22 - 100%	2022/23 - 100%	2023/24 - 29/32 = 91% Good or Exemplary	100%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
measured by the SARC					
Triennial Plan for Expelled Students- maintain % of school districts involved in reviewing and using services of plan	20/21- 100%	2021/22 - 100%	2022/23 - 100%	2023/24 - 100%	100%
Staff logs for school districts receiving training/supports/direct services	Baseline 20/21, 10 school districts participated.	2021/22 - 100%, 20 school districts plus MCOE	100% (20 districts plus MCOE)	100% (20 districts plus MCOE)	100%
Collaboration with agencies for FY support as measured by logs and sign in sheets	Baseline 20/21, 7 agencies participated.	2021/22 - 13 agencies	2022/23 - 13 agencies	2023/24 - 12 agencies	14 agencies
Direct services to unduplicated FY as measured by staff logs	Baseline 20/21, 294 unduplicated students	2021/22 - 287 students	2022/23 - 227 students	2023/24 - 287 students	50 students

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 that were carried out in support of this goal include:

Action 4.1 (Highly Qualified Staff) - For this action, the LEA employed certificated and classified employees with appropriate skills, credentials, and authorizations to work with students. This action was fully implemented.

Action 4.2 (Curriculum and Instruction) - Under this action, the LEA provided CCSS aligned curriculum for the core program, credit recovery opportunities, and supplemental instruction. This action was fully implemented.

Action 4.3 (Triennial Plan for Expelled Youth) - Under this action, the LEA provided services per the Triennial plan for provision of services to expelled students. This action was also fully implemented according to plan.

For Actions 4.4-4.9, our College and Career Department Foster Youth Coordinating Program continued strong collaborations between all county school districts and service providers with foster youth identification, oversight, and services. All actions were implemented as planned without challenges.

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

There were no material budgeting differences on Actions 4.1, 4.2, or 4.3

Actions 4.4-4.9 were completed, however no-cost trainings provided by the FYSCP Technical Assistance Project, as well as trainings provided by our internal expert staff, were utilized instead of paid presenters which were originally planned for in the budget for action 9 which resulted in a cost savings.

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

The LEA was successful in achieving the desired outcomes on several of the metrics associated with this goal. 100% of LEA sites provided sufficient instructional materials, which is directly connected to Action 4.2. 100% of sites were also involving in reviewing and utilizing the services of the Triennial Plan for Expelled students, an outcome directly related to Action 4.3. For the metric regarding Highly Qualified Staff, the state has not yet provided current data on this measure through the School Accountability Report Card, so the effectiveness of Action 4.1 can not be fully evaluated.

For our Foster Youth, school districts continued to receive support. The County collaborated with 12 agencies this year which is inconsistent from last year due to the closure of one agency. The number of unduplicated students receiving direct services increased by 30 from the previous year.

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

There are no planned changes to the goal or metrics in this Goal. Two of the actions 4.1 and 4.2 were moved to Goal 1 for next year. The desired outcomes have been updated to better align with services being provided.

For the Foster Youth Coordinating Program actions, the verbiage for the actions was updated, however the actions themselves remain the same.

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.

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Goals and Actions

Goal

Goal #	Description
5	The needs of consistently low performing student groups will be addressed and educational outcomes of students who are hispanic, homeless, or socioeconomically disadvantaged will improve to reflect that of the general student population.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CAASPP ELA Indicator	Hispanic - Very Low 142.8 points below standard Socioeconomically Disadvantaged - Very Low 144.1 points below standard	n/a	n/a	Hispanic - Red 145.4 points below standard Socioeconomically Disadvantaged - Red 157.7 points below standard	Hispanic - Very Low 120 points below standard Socioeconomically Disadvantaged - Very Low 120 points below standard
CAASPP Mathematics Indicator	Hispanic - Very Low 224.3 points below standard Socioeconomically Disadvantaged - Very Low 218.3 points below standard	n/a	n/a	Hispanic - Orange 222.5 points below standard Socioeconomically Disadvantaged - Red 231 points below standard	Hispanic - Very Low 200 points below standard Socioeconomically Disadvantaged - Very Low 200 points below standard
Graduation Rate Indicator	Homeless Youth - very low 51.3%	n/a	n/a	Homeless Youth - red - 55%	Homeless Youth - Low - 68%
Chronic Absenteeism Indicator (K-8)	Hispanic - Very High 63.6% Socioeconomically Disadvantaged Students - Very High 62.2%	n/a	n/a	Hispanic - Orange 53.8% Socioeconomically Disadvantaged Students - Orange 54.5%	Hispanic - Very High 55% Socioeconomically Disadvantaged Students - Very High 55%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Suspension Rate Indicator	Homeless Youth - Very High - 14.3%	n/a	n/a	Homeless Youth - orange - 8.9%	Homeless Youth - High - 8%

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.

Some of the actions related to this goal were fully implemented according to plan, while others were not.

The LEA was not successful in implementing Action 5.1 (Student Supports) and Action 5.3 (Teacher and Student Supports). These actions called for MCOE to hire 4 additional employees to support this goal. However, due to numerous administrative and leadership changes/transitions that occurred this school year, the process required to recruit, hire, and onboard these new employees was significantly delayed. As a result, none of the funds for these actions were spent. For action 5.2 (Professional Development), the LEA was only partially effective in implementing the intended activity and not all of the planned professional development was provided.

The LEA was successful in administering Action 5.4 (Behavior Support) which called for the LEA to provide administrative training on using alternative discipline options. This training was provided according to plan.

SPED: The actions 5.5 and 5.6 were implemented as planned to help support our students with disabilities.

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.

For actions Action 5.1 (Student Supports) and Action 5.3 (Teacher and Student Supports), the LEA did not expend any of the budgeted funds. Action 5.1 called for the LEA to hire 3 additional instructional aides/drivers to transport and work with Hispanic, homeless, and/or socio-economically disadvantaged students in high-intensity academic tutoring. Action 5.3 called for the LEA to hire an additional certificated teacher to work with teachers and new instructional assistants to deliver high-intensity support and interventions. The LEA onboarded two new Principals in 2023-2024 and also experienced a transition in leadership at the Assistant Superintendent level. As a result, the process required to recruit, hire, onboard these new employees was significantly delayed and did not occur during the school year as planned. As a result, none of the funding budgeted to these categories was expended.

For Action 5.2 (Professional Development), not all of the intended training was provided. Specifically, MCOE's internal Content Coordinators/Trainers who were meant to provide this training were overbooked, so while training did occur, it was not to the planned level and not all budgeted training funds were spent.

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

As they were not implemented, Actions 5.1 and 5.3 were not effective or impactful on the goal of addressing the needs of consistently low-performing student groups. Action 5.2 (which was partially implemented) and 5.4 (which was fully implemented) consisted of training for staff members on how to better address the needs of the low-performing student groups. Specifically, Action 5.2 involved training on addressing the specific needs of Hispanic and low-income student groups. While some of the training occurred, it was not fully implemented due to the lack of available trainers. While students did not demonstrate improvement on several of the metrics tied to this goal, Hispanic and Low-income students did show improvements in their chronic absenteeism rates and achieved the desired outcome for that metric. For action 5.4, which was fully implemented, two administrators received training on using alternative discipline options from the California Association of Supervisors of Child Welfare and Attendance. This action was specifically tied to the suspension rate for Homeless Youth, and was effective in decreasing that rate from a baseline of 14.3% to a Year 3 outcome of 8.9%, almost achieving the desired outcome of 8%.

SPED: Action 5.5 involved hiring one additional Behavior Support Specialist to support student behaviors and help them access their learning environment. Due to the behavior support, our students with special needs increased by 41.3 points in ELA and 49.9 points in Math on the statewide assessment. Action 5.5 focused on training teachers in the core curriculum to support student instruction, all teachers who teach students with moderate to severe disabilities, participated in a 3 part series in the Unique core curriculum.

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.

Goal 5 was a required goal for the 2023/24 school year. This goal is no longer required to be continued into the next 3 year LCAP cycle, however for Valley/Juv Hall schools, the actions have been incorporated into the next LCAP plan as Action 1.2, 1.6, 1.12, and 2.7. The same metrics will continue to be monitored in Goal 1, 2 and 3.

SPED: Actions 5.5 and 5.6 will not be carried over to the 2024-2026 LCAP due to the change in focus on improving the graduation rate, suspension rate, and College and Career Indicator.

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.

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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.

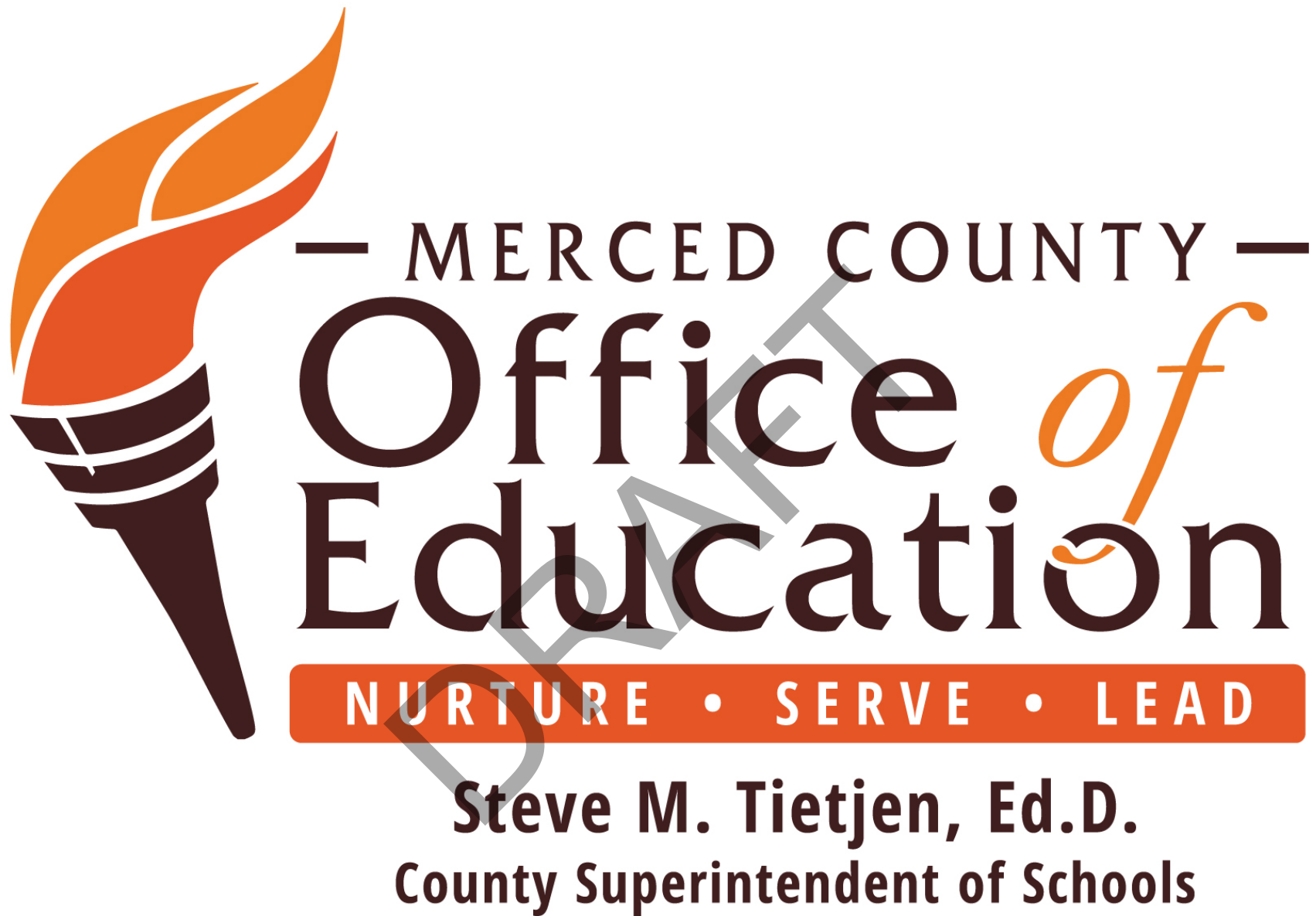
An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

- 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
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Plan Summary [2024-25]

General Information

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

The vision of Merced County Office of Education (MCOE) is "Nurture, Serve, Lead." MCOE operates three WASC-accredited Valley Community School (VCS) campuses (in the cities of Atwater, Los Banos, and Merced), a Juvenile Court School, and two schools under the Department of Special Education. The three VCS campuses and the Juvenile Court school have been designated as Equity Multiplier eligible schools.

MCOE is committed to the success of every student. The school-wide learner outcomes for VCS and the Juvenile Court School are that students will be:

RESPONSIBLE - For their learning and actions

PREPARED - For career and/or college

PROBLEM SOLVERS - Apply effective decision-making skills

Students are placed at VCS for several reasons, including:

- incarceration at the Juvenile Detention Facility
- sentenced by the Juvenile Court Judge to attend the Court School program
- referral by the probation department
- expulsion by their district of residence
- referral by the School Attendance Review Board (SARB)
- referral by the district of residence but not expelled.

VCS serves students in grades 5--12. The majority of students attending VCS come from challenged backgrounds. The academic careers and social-emotional well-being of most VCS students have been negatively impacted by one or more of the following barriers to success: lack of basic academic skills, truancy, substance abuse, criminal activity, and social and family issues (such as recent immigrant status, lack of a stable home environment, and pregnant/teen parenting status). Recent data for VCS/Juvenile Hall is as follows: 414 total enrollments, of which 25% are English Learners, 13% are Students with Disabilities, 93% are socioeconomically Disadvantaged, 7% are Foster Youth, 6% are homeless, and 93% of the total student population is unduplicated. The goal of VCS is to help these students successfully return to their districts of residence by encouraging them to attend school on a regular basis, earn credits toward graduation, and be model citizens.

Metrics that are not applicable to the programs that we operate and are not included in the LCAP are:

- Expulsion Rate (our rate is 0% as we serve students who are expelled from their districts)

- High School Dropout Rate (we serve students who drop out of comprehensive high schools)
- Percentage of pupils passing the Advanced Placement (AP) examinations (there is no demand for AP courses)
- Percentage of pupils who successfully complete Career Technical Education (CTE) requirements (our students are generally with us for a short time and return to the district before being able to complete CTE sequences or programs.)

The Merced County Office of Education is utilizing our court and community school Alternative Education Base Grant funding to continue and expand access to services to support the academic, behavioral, and social-emotional well-being of our students. These funds will be designated for school operations and services as identified in Goals 1-3 in the Local Control Accountability Plan:

- Goal 1 – All students will demonstrate growth in academic achievement towards meeting and exceeding California State Standards in the areas of English Language Arts, math, and English proficiency.
- Goal 2 – Students, their families, and the community feel our schools have a safe and supportive environment by providing a school climate that increases engagement and involvement to ensure each child is academically, physically, and emotionally healthy.
- Goal 3 – Attendance will be our focus for the next three years again. We made tremendous improvement in attendance rates and the work continues. We plan to decrease the number of chronically absent students (10 or more absences in the Fall semester) by 7% by 2027, as measured by local data from our SIS monitored on a quarterly basis.

The Student Enrichment Block Grant will be designated to address key areas of focus within our educational plan to improve outcomes for students, including access to A-G courses, fostering dual enrollment partnerships, enhancing elective offerings, increasing transition counseling and services, expanding behavioral health supports, continuing mentoring supports, and employing staff to support this work. The funding will ensure an increase in career technical education (CTE), youth leadership programs, academic intervention, and behavioral intervention services. We are committed to utilizing these resources to promote success and expand equitable access to educational opportunities for all students.

Merced County Office of Education (MCOE) Special Education programs serve students from birth to 22 years of age in severe and non-severe classrooms in the following disability categories: intellectual disabilities, speech or language impairment, visual impairment, emotional disturbance, orthopedic impairment, other health impairment, specific learning disability, deafness, hard of hearing, deaf-blindness, multiple disabilities, autism, and traumatic brain injury. The preschool through transition classrooms are located on public integrated school sites or MCOE-owned centers throughout the county. The GROW program (birth to age 3) serves students in their natural environment; playgroups located in designated sites, in the home, and at the special education school. MCOE Special Education programs provide specialized classes and services for students, based on needs indicated on their Individualized Education Plans. Services provided include special day classes, speech and language therapy, occupational and physical therapy, adaptive PE, nursing and audiological services, services for the visually impaired, deaf and hard of hearing, orientation mobility, vocational training, inclusion, assistive technology, counseling, and assessments. All of our employees strive to provide rich and caring educational experiences in the least restrictive setting possible. The mission of the MCOE Special Education program is to provide high-quality educational opportunities and support services to our students, families, and community to ensure that every student is successful in their academic, personal, and social development. MCOE Special Education programs also promote MCOE's mission to Nurture, Serve, and Lead by promoting a healthy lifestyle, lifelong learning, and career satisfaction in our students.

Reflections: Annual Performance

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

VCS/JH: Based on a review of our performance on the state indicators, local indicators, statewide assessment and local data, and educational partner input, there are several identified challenges and successes for the Valley Community Schools and Juvenile Court School.

Challenges:

Schools that scored at the lowest performance level on dashboard indicators

- VCS Atwater did not have any indicators on the 2023 dashboard due to low enrollment
- VCS Los Banos scored in the lowest level of performance on suspension rate, English Learner progress, and college/career readiness.
- VCS Merced scored in the lowest level of performance on English Learner progress, graduation rate, college/career readiness, English language arts, and math.
- Juvenile Hall scored in the lowest level of performance on suspension rate.

Not all schools had enough enrollment to be ranked on all indicators.

Across all schools, student groups that scored at the lowest performance level on dashboard indicators

- Hispanic students scored in the lowest level of performance on English Language Arts, graduation rate, suspension rate, and college/career readiness
- Socioeconomically disadvantaged students scored in the lowest level of performance on English language arts, math, graduation rate, suspension rate, and college/career readiness
- Homeless students scored in the lowest level of performance on graduation rate and college/career readiness
- Foster youth scored in the lowest level on suspension rate
- Students with disabilities scored at the lowest level of performance on suspension rate.

Not all student groups were ranked on all indicators due to low enrollment or other factors.

Among student groups within schools within the LEA performing in the lowest performance level on one or more state indicators on the 2023 Dashboard, the results were as follows (Not all student groups had enough enrollment or information to be ranked on all indicators):

- VCS Atwater did not have any indicators on the 2023 dashboard due to low enrollment
- VCS Los Banos Hispanic students scored in the lowest level of performance on college/career readiness and suspension rate. Socioeconomically disadvantaged students scored at the lowest level of performance on college/career readiness and suspension rate. English Learners scored at the lowest level of performance on college and career readiness and suspension rate.
- VCS Merced Hispanic students scored in the lowest level of performance on college/career readiness and graduation rate. English Learners scored in the lowest level of performance on graduation rate. Socioeconomically disadvantaged students scored in the lowest performance level on college/career readiness and graduation rate.
- Juvenile Hall Hispanic and socioeconomically disadvantaged students scored in the lowest level of performance on suspension rate.

In spite of these challenges, there were notable successes across the LEA. MCOE met all standards on all local indicators, including implementation of academic standards, parent and family engagement, and access to a broad course of study. Other successes include:

- Decreasing the suspension rate for all student groups
- Improving the one-year DASS graduation rate for all students
- Improving the proportion of students who feel safe at school, supported by school staff, feel staff truly care about them, and feel they have someone to talk to when they are upset.
- Increasing the number of field trips and school events
- Increasing parent participation in school events, activities, committees, and surveys
- Decreasing the chronic absenteeism rate for all students and all student groups
- Increasing the percentage of students with 90% attendance or better

SPED: Merced Special Education made significant progress in our annual performance according to the California School Dashboard released in December 2023. Students with Disabilities (SWD) increased by 41.3 points in English Arts and 49.9 points in Math statewide assessments. Our socio-economic disadvantaged (SED) student population increased 38.6 points and Hispanic students increased by 40.1 points in ELA, whereas in Math the Hispanic students increased by 47 points and SED increased by 51.4 points. Also, students with disabilities were 7.3% prepared in the College and Career Indicator, whereas the SED students were 8.3% prepared, this was an improvement from the 2019 Dashboard which had 0%. There was no College/Career Dashboard California Dashboard data reported for the years 2020-2022. As for the Graduation Rate, the SED students saw an increase in this indicator by 7.1%, whereas the Hispanic students increased by 7.8%. Yet, the Dashboard Graduation Rate data is not believed to be the best indicator for our students with moderate to severe disabilities, since they currently obtain a certificate of completion, not a high diploma, which is not reflected in the California Dashboard. Yet, we are in the process of developing a course of study that is aligned to the curriculum that meets the criteria for an alternate diploma that will be for students with cognitive disabilities. When comparing the California Dashboard Suspension Rate for the 2022 and 2023 school data, there was a .5% increase from 2022 to 2023. The two student groups in the lowest performing level (red) are African American and Foster Youth. The African American student group maintained a suspension rate of .2%, whereas the Foster Youth Increased 2.5%. Whereas the SED, SWD, and White students were in the orange performance level, and the EL and Asian group were in the blue performance level.

Reflections: Technical Assistance

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

Work that has taken place as part of technical assistance within VCS/JH to increase graduation rates and decrease suspension rates includes:

- Filling a vacant Principal position
- Developing capacity of internal employees to grow within the organization
- Increasing rate of referral for students needing SEL supports
- Minimizing student conflicts on campus through structured scheduling and restorative practices
- Increasing curriculum implementation fidelity
- Implementing a-g courses

- Providing enrichment opportunities
- Providing Independent Studies support classes
- Increasing state testing participation rates by promoting participation
- Implementing a Tiered Re-engagement plan for attendance
- Providing professional development on academic and SEL topics
- Providing strong SEL supports for students
- Increasing CTE pathway completion by promoting participation
- Adding Mental Health Clinicians to staff
- Adding access to CTE classes for Independent Study students
- Adding Health Assistants to staff
- Providing Principals' with training to promote effective school leadership

As a result of the above activities, VCS/JH has seen the following impact on student outcomes:

- Lower suspension rates
- Increased attendance
- Improved school climate/culture
- Improved participation in programs
- Increased state testing rate
- Increased CTE Pathway Completion

SPED: MCOE Special Education has been part of the County Office Differentiated Assistance Consortium for the past 3 years due to continuous efforts to improve the graduation rate and decrease suspension rates for students with disabilities. This supportive platform provides the guidance needed to develop an improvement sciences process that incorporates AIM statements and Plan, Develop, Study, and Act (PDSA), to help guide our efforts in improving programs and services for students with special needs. Due to this, there have been several initiatives that we are working on for continuous improvement that have resulted in progress on the California Dashboard data. The following are some of the positive outcomes:

- Increased academic performance in ELA and Math in the statewide assessment
- Increased attendance
- Higher student engagement due to counseling and attention from staff
- Significant increase in state testing rate
- Increase by English Learners at least one English Learner Progress Indicator (ELPI) level
- Increased participation opportunities for high school students in the ROP or WorkAbility program

Priority 4: ELA/Math: TOSA mentoring teachers, curriculum support/training, lesson planning, monitoring the SBAC test completion, PLC (graduation credits/requirements). Standardized curriculum PD for proper implementation.

Priority 5: Grad Rate: training on data entry in CALPADS/AERIES. Attendance: formalized SART process, incentives (daily, weekly, monthly), home visits, teachers have parent communication for every absence, issuing of high school diplomas

Priority 6: School Climate: hired 3 psy interns doing individual or group counseling, purchased the Why Try program for counseling, suspensions: community service in lieu of suspensions at school, community clean-ups, hire staff to provide the additional supervision, guitar lessons

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.

VCS Merced (graduation rate)
Juvenile Court School (low performing)
Come Back (graduation rate)
MCOE Special Ed (graduation rate)

Support for Identified Schools

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

VCS/JH has and will continue to support the identified schools in developing CSI plans related to improving graduation rates by conducting a school-level needs assessment. The school-level needs assessment process aligns with the school's LCAP, LCAP Addendum, WASC, and SPSA for a systemwide program to address the schools' and LEA's strengths and needs. Established review processes include outreach to parents, classified and certificated staff, administration, and the community. The following groups and committees were a part of the review process and input gathering for the development of the CSI plan: School Site Council, English Learner Advisory Committee, District Advisory Committee, District English Learner Advisory Committee, Teaching Staff, Other Administration, Parents/Families, Students, and the Community.

During the comprehensive needs assessment process, the following resource inequities were identified:

- Access to CTE courses: students who want to participate in CTE courses, which are held on campus, must attend the course section five days a week. However, many students who attend independent study do so because they are not able to attend a daily program five days a week. Therefore, a modified CTE course schedule where students are not required to attend five days is needed to accommodate independent study students
- Access to tutoring assistance: students located on the Merced and Atwater campuses do not have the same access to tutors as students on the Los Banos campus
- Access to transportation: students sometimes miss their appointments with teachers due to lack of transportation.
- Student Motivation - students do not have adequate opportunities for socializing, interacting with other students, and being involved in extracurricular activities at school and this impacts student motivation

The CSI plan includes the following evidence-based interventions to improve graduation rates:

- Professional Development for teachers around the implementation of California Standards using adopted standards-aligned instructional materials
- Increasing tutoring services
- Procuring materials to support the benchmark monitoring program
- Developing/implementing a PBIS incentive system to recognize and award students.
- Providing CTE courses with modified schedules that meet the needs of students in independent study.
- Providing transportation services to assist students in getting to school.
- Increasing in-school time for independent study students to receive school work assistance and extra help.

MCOE Special Education will continue to be part of the COE Differentiated Assistance Consortium to help improve our student's graduation rate. Staff will be provided the training necessary to provide them a better understanding of how the course of study aligns with the curriculum that leads to an Alternate Diploma, how to document courses in the Student Information System, and how to implement the grading rubric for content courses. The CSI plan includes the following evidence-based interventions to improve graduation rates:

- Professional development for teachers around the implementation of the Alternate Diploma Pathway
- Develop a course of study that aligns with the standard-based curriculum
- Provide training and coaching for teachers, especially new teachers
- Expand on work opportunities for high school and transition students
- Expand on enrichment activities for all students

Monitoring and Evaluating Effectiveness

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

VCS/JH has developed a data plan to evaluate metrics related to the CSI plan, including: attendance data, student learning (including tracking of quarterly completion of credits), assessment data, student surveys, and collaboration meetings to evaluate the implementation and effectiveness of the CSI plan. School counselors will monitor 12th-grade students regarding their progress toward completing graduation requirements. Monitoring will consist of face-to-face meetings between student and counselor to review, update, and discuss an individualized learning plan that includes graduation from high school. Meetings will also include relevant information around postsecondary college and career options and resources as individualized to each student's interests. Professional development and collaboration meetings with staff will be adapted as a result of the above-mentioned progress data and results. Data from specific metrics in the CSI Plan, including the four/five-year cohort graduation rate, will be reviewed on an ongoing basis through stakeholder meetings, SSC/ELAC, and during Leadership meetings.

MCOE Special Education will meet regularly with the COE DA group and the Merced COE administrator lead who oversees continuous improvement. Also, the Special Education Director will monitor the implementation of the goal/action and collaborate with administrators and teachers to evaluate the effectiveness of these initiatives. Further, professional development will be provided to ensure that the actions are implemented with fidelity and adjusted if needed.

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
SPED: Students ED Program - Grades 6-12	Presentation March 2024 Online Surveys (4/22/24)
SPED: All Staff including Certificated & Classified	Online Surveys (4/22/24)
SPED: Virtual Admin/Certificated/Classified Meeting	Presentation and discussion (3/20/24; 4/17/24)
SPED: Advisory Committees (ELAC & SSC) Parents and Staff	Presentation and discussion (ELAC 5/28/24, SSC 5/30/24)
SPED: Special Event - Parents/Families - May 29 2024 (Grade 6 - Adult Transition)	In person Survey
Valleys/Juvenile Hall: Leadership Team (Director, Coordinator, school site principals, and school psychologists)	Meeting Dates: _____ Online surveys April 2024
Valleys/Juvenile Hall: Certificated Staff (including MCOTA)	Presentation March 2024 Online Surveys April 2024
Valleys/Juvenile Hall: Classified Staff (including CSEA)	Presentation March 2024 Online Surveys April 2024
Valleys/Juvenile Hall: Parents	Presentation March 2024 Online surveys April 2024
Valleys/Juvenile Hall: Students	Online surveys April 2024 Presentation May 2024

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

Overall LCAP Goals/Actions

Use survey results for Goal 1, 2, and more "STAFF" wanted to keep Attendance a separate focus goal

Equity Multiplier:

Very specific feedback in the last section of each ed partner's surveys. Actions are already being written in.

Special Education: The Special Education Department gathered information from key community partners, including the MCOE Special Education Leadership Team which includes the Assistant Superintendent, Directors, and Coordinators. Key community partners also included certificated staff, parents, English Learners Advisory Committee, and School Site Council members. The input was gathered from the community partners through Google surveys, virtual staff meetings, in-person advisory committee meetings (i.e. English Learner Advisory Committee and School Site Council Advisory Committee, and/or student/family events (i.e. Special Education Field Day at Schelby School). The MCOE Special Education Program surveys educational partners annually to solicit feedback on how the program is meeting students' needs, as well as to identify areas of improvement. This year's survey focused on identifying the top actions to focus on the LCAP for the College and Career Indicator (CCI) and Graduation Rate. There were 36 surveys filled out by staff, 31 from students in the Sierra Program, 13 from administrators, and 68 by parents, which were representative of the school demographics such as English Learners, low-income, and foster youth. Based on the educational partners' ratings, specific actions were written to address the CCI and Graduation Rate indicators in the red on the 2023 Dashboard.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	All students will demonstrate growth in academic achievement towards meeting or exceeding CCSS standards in the areas of English Language Arts, math, science, and English proficiency to be ultimately College & Career ready upon graduation.	Broad Goal

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

This Broad Goal was developed in response to Priorities 1, 2, 4, 7, and 8. Our LEA will continue this goal from the previous LCAP cycle. The goal focuses on ELA and Math academic achievement for all students in all student groups, but specifically for SED, EL, and SWD student groups, and English Proficiency for our English Learners. The metrics chosen will provide us with several indicators of our progress on this goal. Baselines included were provided from available data sources. Some actions included are required because we must address schools and students groups within those schools who are performing within the red indicator or very low status. This includes these student groups: Hispanic, SED, EL, Homeless, White, Foster Youth, and Student with Disabilities (SWD) in the areas of: ELPI, CCI, and CAASPP ELA & Math, and graduation rate. With educational partner input, the actions were created and prioritized and will be implemented to move forward in achieving this goal and the desired outcomes established. We will focus on academic measures such as CAASPP, ELPAC, local benchmark assessments, state and local database measures such as master scheduling, reclassification rates, credit completion, and educational partner feedback measures in reflection tools coupled together with actions including professional development, technology access, student monitoring, administering assessments, and providing supplemental curriculum and staff to help achieve this goal.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	CAASPP data in ELA (distance from standard) for 3 Valleys & JH	2022-23 for 3 Valleys/JH All Students: 153 points below standard			3 Valleys/JH All Students: 100 points below standard	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		SED: 159 points below standard English Learners: 158.7 points below standard Foster Youth: not available Students with Disabilities: 204.6			SED: 100 points below standard English Learners: 100 points below standard Foster Youth: not available Students with Disabilities: 160 points below standard	
1.2	CAASPP data in Mathematics (distance from standard) for 3 Valleys & JH	2022-23 for 3 Valleys/JH All Students: 222.75 points below standard SED: 228.90 points below standard English Learners: 236.3 points below standard Foster Youth: not available Students with Disabilities: 283.10			3 Valleys/JH All Students: 180 points below standard SED: 180 points below standard English Learners: 180 points below standard Foster Youth: not available Students with Disabilities: 230 points below standard	
1.3	CAASPP data in Science (distance from standard) for 3 Valleys & JH	2024 will be the baseline year			will be determined based on 23/24 results	
1.4	English Learner Progress on ELPAC	2022/23 for 3 Valleys/JH All English Learners - 23.10%			40%	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.5	Access to Broad Course of Study - master schedule/courses	2023/24 = 100%			100%	
1.6	STAR360 data from Consolidated Assessment Proficiency Report in RL in READING with Student Growth Percentile (SGP) of 50 using "Latest Test"	2023-24 Grade Level Proficiency At/Above 50 SGP/Below 50 SGP All Students 42%/58% EL 40%/60% FY 50%/50% SED 43%/57% SWD 28%/72% Hispanic 41%/59%			Grade Level Proficiency At/Above 50 SGP/Below 50 SGP All Students 60%/40% EL 50%/50% FY 60%/40% SED 60%/40% SWD 40%/60% Hispanic 50%/50%	
1.7	STAR360 data from Consolidated Assessment Proficiency Report in RL in MATH with Student Growth Percentile (SGP) of 50 using "Latest Test"	2023-24 Grade level Proficiency At/Above 50 SGP/Below 50 SGP All Students 42%/58% EL 47%/53% FY 33%/67% SED 31%/69% SWD 34%/66% Hispanic 42%/58%			Grade Level Proficiency At/Above 50 SGP/Below 50 SGP All Students 50%/50% EL 50%/50% FY 50%/50% SED 40%/60% SWD 40%/60% Hispanic 50%/50%	
1.8	English 3D Growth Measure Assessment - % showing proficiency on most current Benchmark using GLE	2023/24 - 2+ grade levels below 27.5% 2 years below 37.19% 1 grade below 0%			Winter Benchmark 2+ grade levels below 10% 2 years below 10% 1 grade below	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	(Grade Level Equivalence)	On Grade 8.33% Above Grade 0%			10% On Grade 50% Above Grade 20%	
1.9	EL reclassification rate	23/24 = 4%			10%	
1.10	% of students with disabilities enrolled in programs and services with access to general education more than 80% of their day	23/24= 100%			100%	
1.11	State reflection tool - Providing Professional Learning for teaching ELA/Math/ELD	23/24 - 5 point rating Actual - ELA avg. 3.29 ELD avg 2.94 Math avg. 3.12			4.00	
1.12	State reflection tool - Having CCSS aligned instructional materials in ELA/Math/ELD	23/24 - 5 point rating Actual - ELA avg. 3.71 ELD avg 3.41 Math avg. 3.59			4.00	
1.13	State reflection tool - Implementing programs to support staff in instructional improvement aligned to CCSS in ELA/Math/ELD	23/24 - 5 point rating Actual - ELA avg. 3.06 ELD avg 2.94 Math avg. 3.12			4.00	
1.14	Administration of interim assessments - # for Year (1 ELA, 1 Math, and 1 ELPAC and 1 CAST) for each site	2023/24 - 10 administered (average 2.5 per site)			3 per site	
1.15	Annual credit completion averages	2023/24 - Q1/2 separated - average 11.4 credits 1st semester (no longer			Juvenile Hall Quarter - 15 credits	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		awarded at quarters) average 20 credits			Valley Semester - 25 credits	
1.16	Teachers credentialed/assignment s	21/22 for Valley/JH averages 37% Fully Credentialed and Properly Assigned 5% Intern Credentials 3% W/O Credentials Ineffective 34% Out of Field - Local Assignment Option 21% Incomplete			Valley/JH averages 50% Fully Credentialed and Properly Assigned 0% Intern Credentials 0% W/O Credentials Ineffective 50% Out of Field - Local Assignment Option % Incomplete	
1.17	Sufficient core instructional materials	2023/24 - 100%			100%	
1.18	College & Career Indicator (CCI)	2022/23 - Very Low Status ALL - 2.1% SED - 0.47%			Medium status - ALL - 35% Prepared SED - 35% Prepared	
1.19	Pupil Graduation Rate - 1 year DASS	2022/23 - 1 year DASS rate 81% avg all students 75.35% English Learners 79.9% SED * Students with disabilities * Foster Youth 80.3% Hispanic * Homeless			1 year DASS rate 85% avg all students 80% English Learners 85% SED * Students with disabilities * Foster Youth 85% Hispanic * Homeless	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.20	Pupil Graduation Rate - 4/5 year cohort	4/5 year cohort rate 63.5% avg all students 69.35% English Learners 62.57% SED 68.8% Students with disabilities * Foster Youth 60.43% Hispanic 42.3% Homeless			4/5 year cohort rate 70% avg all students 75% English Learners 70% SED 75% Students with disabilities * Foster Youth 68% Hispanic 68% Homeless	
1.21	Percentage of pupils completing A-G requirements for UC and CSU entry	2022/23 - 0 %			10%	
1.22	% Proficient on the ELPAC assessment (Level 4)	2022/23 - ALL 3.39% LTELs 3.67%			ALL 15% LTELs 15%	
1.23	SPED: Pupil 4/5 Cohort Graduation Rate	SPED: Graduation Rate ALL 82.8% HISPANIC 81.1% SED 76.5% SWD 82.8%			SPED: Graduation Rate ALL 27% Hispanic 27% SED 28% SWD 27%	
1.24	SPED: Pupil 1 year DASS Graduation Rate	SPED: Graduation Rate ALL 82.8% HISPANIC 81.1% SED 76.5% SWD 82.8%			SPED: Graduation Rate ALL 92% HISPANIC 91% SED 86% SWD 92%	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.25	SPED: College and Career Indicator (CCI)	SPED: CCI Indicator ALL 7.3% SED 8.3% SWD 7.3%			SPED: CCI Indicator ALL 17% SED 18% SWD 17%	

Goal Analysis [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.

Not Applicable.

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.

Not Applicable.

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

Not Applicable.

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.

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Technology Plan	To ensure continuous access to technology for our core and supplemental curriculum, we will create and implement a strategic technology refresh plan to provide devices/accessories/connection/repair to our students and instructional staff for learning and enrichment purposes.	\$268,644.60	No

Action #	Title	Description	Total Funds	Contributing
1.2	Academic Professional Development for Staff	We will provide professional development and collaboration time for the implementation of CCSS aligned instruction.	\$137,350.50	Yes
1.3	Student Progress Monitoring	To support students in successfully completing courses for high school graduation, schools will conduct student progress reviews to inform instruction and develop individual learning plans with all student groups. Schools will hold quarterly credit review meetings with seniors to monitor progress towards graduation and post-secondary goals. Students with disabilities will receive quarterly progress reports towards goals.	\$73,668.54	No
1.4	EL Supplemental Curriculum & Materials	Core curriculum materials will be supplemented by providing resources for ELD instruction specifically designed for long-term English Learners. Professional development around support for English Learners will be provided for our instructional staff by program publishes and internal content Coordinators. Level high-interest book kits with be provided to ELs to continue building literacy during school breaks.	\$19,250.70	Yes
1.5	Formative and Benchmark Assessments	Local STAR 360 data shows the need to address low rates of academic growth among our Foster Youth and Socioeconomically disadvantaged (SED) student populations. To address this need, we will use the STAR 360 program and the Interim Assessment system to analyze student progress and target instruction.	\$16,222.50	Yes
1.6	Supplemental Instructional Staff	Statewide and local STAR 360 data show a need for supplemental instructional opportunities for low-income, foster youth, English Learners, and special education students to increase academic growth. We will employ additional staff to provide individualized and small group tutoring and high intensity tutoring led by their site instructional coach. Students will be identified for additional support based on assessment data, grades, social/emotional needs, by referrals, Student Study Team (SST), or an Individualized Education Plan (IEP) Team.	\$618,373.59	Yes

Action #	Title	Description	Total Funds	Contributing
1.7	Career Technical Education	To increase career readiness among our unduplicated student population and prepare our students for careers after high school, we will offer a variety of Career Technical Education CTE courses aligned to strengths and interests of the students. Also to address a need to prepare our unduplicated student population for careers outside of high school, we will provide workshops from Career Technicians, and offer work based learning opportunities.	\$525,750.68	Yes
1.8	Individualized Learning	To provide continued support for our students with disabilities, enroll daily program students in a learning skills course in addition to the core courses for individualized support in grade level lessons and assignments and in progress towards individual goals including transitional goals. Students will also receive career skills such as resume writing. Students in Independent Studies receive one to one supports from their assigned teacher. IS teachers and core teachers will provide scaffolded supports and modified assignments, which includes teacher created supplemental curriculum.	\$701,062.91	No
1.9	Highly Qualified Staff	Employ certificated and classified employees with appropriate skills, credentials, and authorizations to work with students.	\$3,170,752.92	No
1.10	Curriculum & Instruction	To increase college readiness among our unduplicated student population we will provide CCSS aligned A-G curriculum for the core program, credit recovery opportunities, and electives.	\$184,963.55	No
1.11	Student Online or Contracted Academic Support	We will contract with service providers to provide online tutoring and homework help and additional small group tutoring sessions with local college students majoring in education or retired teachers.	\$54,075.00	Yes
1.12	Teacher and Student Instructional Supports	We will employ an additional certificated teacher to work with teachers and new instructional aides to deliver high-intensity support and interventions.	\$146,943.41	Yes

Action #	Title	Description	Total Funds	Contributing
1.13	Supplemental Support Staff	The schools will employ additional staff to support student access to learning, by accurately identifying students and properly reporting student data.	\$2,139,896.99	Yes
1.14	EL Support classes	We will hire an itinerant EL teacher to hold weekly ELD classes to improve English fluency in the four domains using core and supplemental curriculum and administer the Interim ELPAC assessments. Our Long Term ELs will be prioritized for these support classes.	\$146,943.41	Yes
1.15	College Courses	The CA School Dashboard shows a need for improvement in the College & Career Indicator (CCI) for our EL, Hispanic, HY, SED, and White student groups. To increase college readiness among our unduplicated student population and we will offer college courses to our students as dual enrollment.	\$65,835.23	Yes
1.16	Staff Mentorship	To continuously develop staff's capacity, improve skill sets, and build strategies to work with students, we will provide program mentors for those staff within their first two years in their role.	\$14,059.50	No
1.17	Summer Session	To increase graduation rates for our Hispanic, SED, and HY according to the CA School Dashboard, our schools will offer summer session for seniors who need to complete credits to graduate with their cohort.	\$190,376.08	Yes
1.18	SPED: Expanded Work Opportunities	SPED: All students with disabilities, including students who are socio-economically disadvantaged, and who participate in the Work-Based Learning Experiences, will be provided expanded work opportunities such as the Wired Cafe, El Capitan Hotel, and Farm to Fork Initiative among various other work sites spread out around the county, with oversight from the coordinator.	\$54,723.99	No

Action #	Title	Description	Total Funds	Contributing
1.19	SPED: Supplemental Curriculum and Training	SPED: The California Dashboard shows a need for improvement in the College and Career Indicator. MCOE Special Education is dedicated to preparing high school students for success after graduation, due to this, a new curriculum "Project Discovery" will be adopted. It focuses on career-readiness measures and preparing students for employment and independent living after high school. Transition Curriculum "Project Discovery" and Training will be provided to teachers, and coordinators on the new Transition curriculum that focuses on college and career exploration/preparation and is designed to prepare a student with an IEP for employment and independent living.	\$37,917.40	No
1.20	SPED: Alternate Diploma Pathway Professional Development	SPED: The California Dashboard shows a need for improvement in the Graduation Rate. Professional development will be provided to coordinators and teachers on the new Alternate Diploma Pathway course of study aligned with state standards. The training includes the grading rubric and instruction in various subject matters.	\$12,413.54	No
1.21	SPED: Alignment of Curriculum to Course of Study	SPED: Students with disabilities, including students who are socio-economically disadvantaged and Hispanic, in grades 9-12 will be enrolled in courses that are aligned with state standards. Each course will be assigned a course ID number that is specific for that particular subject; for example, English 1 #1234, World History #3456. Course ID numbers will be entered into the AERIES and transcripts will be created for each student.	\$42,710.35	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Students, their families, and the community feel our schools have a safe and supportive environment by providing a school climate that increases engagement and involvement to ensure each child is academically, physically, and emotionally healthy.	Broad Goal

State Priorities addressed by this goal.

Priority 3: Parental Involvement (Engagement)
Priority 4: Pupil Achievement (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

This Broad Goal was developed in response to Priorities 3 and 6. Our LEA identified the need to continue this goal after reviewing educational partners' feedback and survey results. We want to increase the engagement and support of students and parents as educational partners and decision-makers. We want our students to exercise leadership skills on campus and develop a connection to their school by participating in school events and activities. Also, our desire it to increase parent engagement and participation in school events. The metrics chosen will provide us with several indicators of our progress on this goal. Baselines included were provided from available local data sources. Some actions included are required because we must address schools and student groups within those schools who are performing within the red indicator or very low status. This includes these student groups: Hispanic, SED, EL, Foster Youth, and Student with Disabilities (SWD) in the area of suspension. With educational partner input, the actions were created and prioritized and will be implemented to move forward in achieving this goal and the desired outcomes established.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Pupil Suspension Rate	2022/2023 - average 8.53% - All students 9.75% - English Learners 8.45% - SED 10.30% - Foster Youth 11.10% - Students with Disabilities			7% - All students 7% - English Learners 7% - SED 7% - Foster Youth 7% - Students with Disabilities	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.2	Spring School Climate Surveys % Students reporting strongly agree or agree We need to add for staff and parents/community as well?	2023/24- I feel safe in school 95% I feel supported by school staff. 85% I feel staff truly care for me. 87% When I feel upset.....there is someone I can talk to. 75%			I feel safe in school 95% I feel supported by school staff. 90% I feel staff truly care for me. 90% When I feel upset.....there is someone I can talk to. 80%	
2.3	Field Trip Opportunities	20 field trips			22 field trips	
2.4	School Events held - Family nights, heritage day, Back to School, Open House, orientations, movie night, BBQ	20 planned events			22 planned events	
2.5	Activities/Clubs/Leadership group	18 planned activities			20 planned activities	
2.6	Parent Engagement and Participation Rate as measured by survey % reporting strongly agree or agree	2023/24 - 50%			70%	
2.7	Parent participation in school meeting, events, activities, committees and surveys per count or login sheets	55%			75%	
2.8	# of Mental Wellness activities/events provided to students and their families	2024/25 - will be our baseline year			to be determined in 2024/25	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.9	# of incidences reported on Gaggle	2024/25 will be our baseline year			to be determined in 2024/25	
2.10	SPED: Suspension Rate Indicator	SPED: Suspension Rate ALL 2.6% FY 17.1% AA 10%			SPED: Suspension Rate ALL 1.4% FY 13% AA 6%	

Goal Analysis [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.

Not Applicable.

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.

Not Applicable.

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

Not Applicable.

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.

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Student Leadership Activities	Through surveys and interviews, our LEA identified the importance of building a learning culture that promotes student voice and student choice by participation in school and community level events.	\$21,630.00	No

Action #	Title	Description	Total Funds	Contributing
2.2	Professional Development & Resources in SEL Wellness	We will provide students with the proper coping skills to build resiliency. We will conduct workshops and purchase curriculum so staff and students can work on such topics as stress management, intrapersonal skills, dealing with trauma, building a positive view of self. We will also provide professional development and resources to promote social-emotional wellness.	\$35,589.57	Yes
2.3	Multi Tiered System of Support	Develop MTSS tools for identification of resources and services provided to students for behavioral, academic, and social-emotional needs that foster a learning environment with an appreciation of diversity and develops the whole child.	\$201,680.29	No
2.4	Parent Education	After review local survey results by our families, we will provide and encourage participation in parent involvement activities and parent education classes, including parents of students with disabilities, such as: Common Core State Standards, school programs used, gang awareness, graduation requirements, substance abuse, mental health.	\$42,186.07	Yes
2.5	Student Wellness Supports	Offer counseling and mentoring services to students to address high rates of social-emotional learning and physical wellness needs.	\$503,883.84	Yes
2.6	Safe School Environment	To promote a safe school learning environment we will employ a School Resource Officer and Campus Supervisors to build rapport with students, maintain a safe school environment (including off campus school experiences), and conduct home visits to develop the school/family connection, provide annual training for our safety personnel, and use a software program to monitor all staff, students, and guests to each campus. Our school will monitor online school safety with a management program.	\$444,376.45	Yes

Action #	Title	Description	Total Funds	Contributing
2.7	Alternative Discipline Training	We will provide administrative and staff training on using alternative discipline options to suspension.	\$27,037.50	Yes
2.8	Homeless Youth Resources	We will provide resources to our Homeless Youth to reduce barriers of accessing and attending school.	\$6,489.00	Yes
2.9	Foster Youth	We will provide annual training for our staff from our County Office Foster Youth Coordinating Program in trauma informed care and practice and understanding the law supporting FY.	\$0.00	Yes
2.10	SPED: Foster Youth	The CA School Dashboard shows a need for improvement in the suspension rate for our Foster Youth. We will provide annual training for our staff from our County Office Foster Youth Coordinating Program in trauma-informed care and practice and understanding the law supporting FY.	\$0.00	No
2.11	SPED: Behavior Support to Improve Pupil Well-being	The CA School Dashboard data shows the need to address high rates of suspension among our Foster Youth and African American student population. To address this need, we will provide administrative and staff training on using alternative discipline options to suspension such as Restorative Justice.	\$3,731.18	No
2.12	SPED: Safe School Environment	The CA School Dashboard shows high rates of suspension within our FY and African American student groups. To address these needs and to promote a safe school learning environment we will employ a Campus Supervisor to build rapport with students and maintain a safe school environment.	\$56,577.52	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	Decrease the number of chronically absent students (10 or more absences in the Fall semester) by 7% by 2027, as measured by local data from our SIS monitored on a quarterly basis.	Focus Goal

State Priorities addressed by this goal.

Priority 5: Pupil Engagement (Engagement)

An explanation of why the LEA has developed this goal.

This Focus Goal was developed in response to Priority 5 and is carried forward from the previous LCAP cycle at the request of our educational partners.. Attending school is a critical factor in the success of our students in providing them support academically, behaviorally, and social-emotionally, and to the success of completing high school and making a smooth transition into college and/or career. Based upon local data from our Student Information System (SIS), statewide data on the CA School Dashboard, DataQuest, and educational partner feedback from surveys, we decided to continue our specific goal focused on decreasing the chronic absenteeism rate of our students. Statewide data shows that our chronic absenteeism rates are high amongst all students (53.18%) and even higher among our Foster Youth students (68.75%). The low-income students have the same high chronic absenteeism rate as all students. When compared to the State of California's chronic absenteeism rate for all students and specific student groups, our high rates are concerning and must be addressed. In our local survey feedback, our staff (97%), student (85%), and parent/family (98%) combined educational partner voices shared that actions and services to reduce truancy and increase attendance should be a focus this year. In addition, the Leadership Team feels this area needs to be a Focus goal this year because improvement to attendance was made but with Leadership changes at 2 sites, the momentum needs to continue with building a sustainable system of tiered supports. We will continue to do a better job communicating the importance of student attendance and improving the understanding of why this is an important goal for all of our educational partner groups. The actions created within this goal are intended to decrease this chronic absenteeism rate for our student populations. We incorporated a variety of attendance metrics to comprehensively measure our progress in attendance in this upcoming year.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	Attendance Rate as measure by P2	2023/24 - 80%			85%	
3.2	Chronic absenteeism rate for Valleys and JH	2022/23 - Average 53.18% All Student 50.05% English Learners			Average 45% All Student 45% - Unduplicated	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		52.88% SED 68.75% Foster Youth 44.48% Students with Disabilities			students 45% English Learners 45% SED 60% Foster Youth 40% Students with Disabilities	
3.3	Students with 90% or better attendance in Fall Semester	2023/24 = 57%			60%	
3.4	Students with 10 or more absences in Fall Semester for students enrolled longer than 30 days	2023/24 = 37%			30%	
3.5	SART is scheduled and held (School Attendance Review Team) for those who meet criteria	100% of families who meet criteria will have a SART meeting and a plan in place			100%	

Goal Analysis [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.

Not Applicable.

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.

Not Applicable.

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

Not Applicable.

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.

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Parent Communication	We will increase parent communication for all student groups (P/T conferences and calls, Parent Square, truancy reduction workshops, activities, committees) including providing bilingual interpreting and translation services to parents in their home language.	\$19,906.09	No
3.2	Tiered Interventions & Supports	We will implement a system of interventions (Aeries referrals) for tiered re-engagement supports and establish (School Attendance Review Team) support services	\$107,708.75	Yes
3.3	High Interest Activities	We will offer high interest activities for students (field trips, enrichment and after school activities - AD, Driver's Ed, gaming, sports, music, cooking, photography, STEAM, robotics, life skills)	\$16,382.67	Yes
3.4	Incentives and Recognition	We will offer high interest incentives through our PBIS and Restorative Justice programs and positive recognition to increase student participation and morale.	\$19,963.24	Yes
3.5	Data Analysis	In order to share timely data with our educational partners, we will provide quarterly analysis of local attendance data to determine trends and areas of need with a focus on students with disabilities and English Learners where lack of attendance hinders their academic performance.	\$10,515.42	No
3.6	Transportation	According to our local climate surveys, students identified lack of transportation as one of the top 2 reasons for not attending school. In order to reduce this barrier and increase attendance rates, the schools will	\$334,183.50	No

Action #	Title	Description	Total Funds	Contributing
		provide transportation by bus/van/bus tokens to students to attend during the regular school year.		
3.7	Summer Transportation	According to our local climate surveys, students identified lack of transportation as one of the top 2 reasons for not attending school and also identified that for additional help they preferred 1:1 sessions. In our summer session, we will provide transportation for students to attend their 1:1 sessions with their assigned teacher.	\$10,815.00	Yes

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Goals and Actions

Goal

Goal #	Description	Type of Goal
4	Merced COE will maintain facilities in good repair and provide coordinating services in support of Foster Youth and Expelled Youth.	Maintenance of Progress Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
 Priority 9: Expelled Pupils – COEs Only (Conditions of Learning)
 Priority 10: Foster Youth – COEs Only (Conditions of Learning)

An explanation of why the LEA has developed this goal.

This Maintenance Goal was developed in response to Priorities 1, 9, and 10. The actions within this goal include basic services required to be offered by a County Office of Education. Our COE is not looking to increase or improve the desired outcomes of each of the actions below, but at least maintain the baseline reported. These include actions for well-maintained school facilities, our triennial plan for expelled students, and coordination of services for foster youth.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
4.1	School facilities are maintained and in good repair as measured by the SARC	2023/24 - 29/32 = 91% Good or Exemplary			95%	
4.2	Triennial Plan for Expelled Students- maintain % of school districts involved in reviewing and using services of plan	2023/24 - 100%			100%	
4.3	Staff logs for school districts receiving training/supports/direct services	2023/24 - 100% (20 districts plus MCOE)			100%	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
4.4	Collaboration with agencies for FY support as measured by logs and sign in sheets	2023/24 - 12 agencies			13 agencies	
4.5	Direct services to unduplicated FY as measured by staff logs	2023/24 - 287 students			200 unduplicated students	

Goal Analysis [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.

Not Applicable.

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.

Not Applicable.

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

Not Applicable.

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.

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Triennial Plan for Expelled Youth	Provide services for Expelled Youth per the Triennial plan with our school districts	\$44,618.36	No

Action #	Title	Description	Total Funds	Contributing
4.2	Facilities & Maintenance	To maintain Good/Exemplary ratings on the Facility Inspection Tool (FIT), the schools will ensure adequate facilities conducive to learning through building maintenance, upgrades, and equipment as needed.	\$1,223,795.12	No
4.3	Identification of Foster Youth	Assist school districts and other service providers in the identification of foster youth students and help with gathering necessary documentation to provide seamless educational support.	\$227,151.34	No
4.4	Collaboration of provisions and Technical Assistance	Assist school districts with connections to Merced Human Services Agency for the purposes of development and coordination of and MOU. Continue collaboration with HSA to oversee the implementation of the foster care provisions of ESSA (Every Student Succeed Act) and continue to offer technical assistance, guidance, and support as LEAs develop, finalize, and implement their local transportation plans.	\$16,225.10	No
4.5	LCAP Oversight and Support	Provide information to school districts in the development of their LCAP with respect to actions and services for foster youth. Provide oversight of the district's LCAP's as it pertains to foster youth services and actions.	\$16,225.10	No
4.6	Foster Youth Support Services	Provide support services to foster youth such as: transportation assistance, tutorial services, postsecondary education options and referrals, financial aid and college applications, and referrals to local support agencies.	\$111,257.80	No
4.7	Coordination of Services with Educational Partners	Facilitate collaboration and coordination of services between educational partners to minimize changes in school placement. Assist in the conveyance of services for foster youth to ensure the delivery and coordination of all necessary educational services such as transportation assistance, processes associated with attending college and/or vocational school and career exploration.	\$0.00	No

Action #	Title	Description	Total Funds	Contributing
4.8	Professional Development and Support	Offer county-wide trainings, presentation, workshops, and technical support to assist school districts in establishing protocols for identifying and enrolling foster youth, and education related services.	\$92,714.83	No

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Goals and Actions

Goal

Goal #	Description	Type of Goal
5	Valley Community School - Atwater students will improve their attendance as measured by the Chronic Absenteeism rate by 15% in Dataquest, increase the number of students meeting Prepared status in the College & Career Indicator to Low status or 10% Prepared, and maintain the graduation rate at 100% by the end of 2024/2025.	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 5: Pupil Engagement (Engagement)

An explanation of why the LEA has developed this goal.

Valley Community School - Atwater qualified for the Equity Multiplier funds due to a non-stability rate of 86.2% and a high low-income student group of 89 %. The school's n size for the previous year yields no data on the CA School Dashboard for the 2022/23 school year, so we used our local data to conduct a needs assessment for our school. This analysis indicated that we have a high chronic absenteeism rate, a low number of students meeting the Prepared definition for the College & Career Indicator (CCI), a low 4/5 year cohort graduation rate, and only 34% of teachers possess a clear credential in their assigned field. We plan to improve performance by implementing the actions included in this goal and will measure progress with the Chronic Absenteeism Rate, College & Career Indicator, 4/5 year Graduation rate, and Teacher Preparation and Status provided on our annual SARC report.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
5.1	Chronic Absenteeism Rate	2022/23 All 75% No student groups listed			All 60%	
5.2	% of Prepared Students	2022/23 33% student Prepared 1/3			10% of 12th graders will be Prepared	
5.3	1 year Graduation Rate (with 30 consecutive calendar days enrolled)	2022/23 All 100% 2/2 (with Atwater IS combined with Daily 37/65 60%)			100%	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
5.4	4/5 year Graduation Rate	2022/23 All 67% 2/3 students			100%	
5.5	Teacher Preparation & Placement	2021/22 Clear 34.1% Out of Field (LAO) 30.4% Intern 20.3% Ineffective 6.8% Incomplete 8.4%			Clear 70% Out of Field (LAO) 30% Intern 0% Ineffective 0% Incomplete 0%	

Goal Analysis [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.

Not Applicable.

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.

Not Applicable.

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

Not Applicable.

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.

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
5.1	College Transition Specialist	To address the low CCI rate, the school will hire a part time College Transition Specialist (0.6 FTE) 180 days to work with students in enrolling	\$40,393.38	No

Action #	Title	Description	Total Funds	Contributing
		in community college and dual credit courses, including supporting the students in learning to navigate the online classroom and course assistance.		
5.2	Bilingual Instructional Aides	To work with students in work completion and attending school regularly, we will hire 2 bilingual Instructional Aides to work with identified students who are not on track to graduate with their cohort.	\$127,883.05	No
5.3	College Student Tutors	To tutor students and provide homework assistance in a 1:1 setting we will hire three college student workers.	\$24,820.43	No
5.4	Math TOSA	To increase CAASPP Scores in Math to Level 3 and 4 which will increase the # of prepared students in the CCI Indicator we will hire a .40 FTE math Intervention TOSA to share best practices in math strategies to our teachers.	\$58,777.36	No
5.5	Teacher Preparation & Placement	Teachers and mentors will be provided with stipends to promote teacher preparation and placement at this site. A lead teacher will provide guidance and mentorship to certificated staff. Other buddy mentors will be provided a stipend to help prepare those in an internship program.	\$3,244.50	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
6	Valley Community School - Los Banos students groups including English Learners, Hispanic Youth, and Socioeconomically Disadvantaged students will increase the # of students meeting Prepared status in the College & Career Indicator to the Low status, decrease the Suspension Rate to 10% or less, and increase EL Progress on the ELPAC assessment to 35%.	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

Valley Community School - Los Banos qualified for the Equity Multiplier funds due to a non-stability rate of 74.2% and a high low-income student group of 89 %. The CA School Dashboard for the 2022/23 school year has identified three areas that must be addressed with these funds. We have a low number of students meeting the Prepared definition for the College & Career Indicator (CCI), a high suspension rate, a low % of English Learners (EL) making progress on their ELPAC assessment, and only 32.5% of teachers possess a clear credential in their assigned field. We plan to improve performance by implementing the actions included in this goal and will measure progress with the Suspension Rate, College & Career Indicator, ELPI status, and Teacher Preparation and Status provided on our annual SARC report.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
6.1	Suspension Rate	2022/23 ALL 12.7% EL 11.7% Hispanic 13.1% SED 12.4%			All 10% or less	
6.2	% of Prepared Students	0% prepared status			10%	
6.3	% making progress on ELPAC (ELPI)	18.3% making progress			35%	
6.4	Teacher Preparation & Placement	2021/22 Clear 32.5% Out of Field (LAO)			Clear 70% Out of Field (LAO) 30%	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		35.4% Intern 0% Ineffective 4% Incomplete 28.2%			Intern 0% Ineffective 0% Incomplete 0%	

Goal Analysis [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.

Not Applicable.

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.

Not Applicable.

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

Not Applicable.

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.

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
6.1	EL TOSA	To address the low growth rate of English Learners on the ELPAC, we will hire 1.0 FTE TOSA to provide EL best practices and strategies in the ELD Framework for our teachers and deliver Designated ELD	\$146,943.41	No
6.2	Bilingual Instructional Aide	To support English Learners in their classes, we will hire 2 additional Instructional Aide to support ELs in their coursework and in assessments	\$95,912.83	No

Action #	Title	Description	Total Funds	Contributing
6.3	Teacher Training	To support teachers in their practice and strategies with ELs, we will provide ELA/ELD SEAL Training with content Coordinators to coach, demonstrate, observe, and plan instruction with teaching staff.	\$8,305.92	No
6.4	College Transition Specialist	To address the low CCI rate, the school will hire a part time College Transition Specialist (.40 FTE) to enroll students in community college and support their coursework	\$26,928.92	No
6.5	Math TOSA	To increase CAASPP Scores in Math to Level 3 and 4 which will increase the # of prepared students in the CCI Indicator we will hire a .60 FTE math Intervention TOSA to share best practices in math strategies to our teachers	\$88,166.04	No
6.6	Administrator Training	To decrease suspensions we will send our administrative staff to annual training/conferences to learn alternatives to suspension.	\$5,407.50	No
6.7	Safe School Environment	To address the high suspension rate, the school will hire a campus supervisor to provide oversight to students and develop relationships to maintain a safe school environment	\$72,804.42	No
6.8	Teacher Preparation & Placement	Teachers and mentors will be provided with stipends to promote teacher preparation and placement at this site. A lead teacher will provide guidance and mentorship to certificated staff. Other buddy mentors will be provided a stipend to help prepare those in an internship program.	\$6,489.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
7	Valley Community School - Merced student groups including English Learners, Hispanic Youth, and Socioeconomically Disadvantaged students will increase the # of students meeting Prepared status in the College & Career Indicator to the Low Status and increase the Graduation Rate to 68% or above and increase the % of ELs making progress on the ELPAC to 35%.	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 5: Pupil Engagement (Engagement)

An explanation of why the LEA has developed this goal.

Valley Community School - Merced qualified for the Equity Multiplier funds due to a non-stability rate of 78.2% and a high low-income student group of 95%. The CA School Dashboard for the 2022/23 school year has identified three areas that must be addressed with these funds. We have a low number of students meeting the Prepared definition for the College & Career Indicator (CCI), a low graduation rate, a low % of English Learners (EL) making progress on their ELPAC assessment, and only 80% of teachers possess a clear credential in their assigned field. We plan to improve performance by implementing the actions included in this goal and will measure progress with the Graduation Rate, College & Career Indicator, ELPI status, and Teacher Preparation and Status provided on our annual SARC report.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
7.1	1 Year Graduation Rate	2022/23 All 71.7% ELs 66.7% SED 70.1% Hispanic 70.6%			All 75% ELs 70% SED 75% Hispanic 75%	
7.2	4/5 Year Graduation Rate	2022/23 All 64.1% ELs 58.1% SED 62.3% Hispanic 60.4%			All 68%+	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
7.3	% of Prepared Students	2022/23 2.1% prepared status			10%	
7.4	% making progress on ELPAC (ELPI)	2022/23 ELs 27.9 % making progress			35% Level 2	
7.5	Teacher Preparation & Placement	2021/22 Clear 80.3% Out of Field (LAO) 19.7% Intern 0% Ineffective 0% Incomplete 0%			Clear 90% Out of Field (LAO) 10% Intern 0% Ineffective 0% Incomplete 0%	

Goal Analysis [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.

Not Applicable.

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.

Not Applicable.

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

Not Applicable.

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.

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
7.1	College Transition Specialist	To address the low CCI rate, the school will hire a College Transition Specialist (1 FTE) to enroll students in community college and support their coursework	\$67,322.29	No
7.2	College Student workers	To tutor students in a 1:1 setting we will hire two part time college student workers to support students in the completion of their coursework to stay on track to graduate with their cohort.	\$26,897.99	No
7.3	Bilingual Instructional Aide	To support English Learners in their classes, we will hire an additional Instructional Aide to support ELs in their coursework and in assessments	\$63,941.52	No
7.4	Teacher Preparation & Placement	Teachers and mentors will be provided with stipends to promote teacher preparation and placement at this site. A lead teacher will provide guidance and mentorship to certificated staff. Other buddy mentors will be provided a stipend to help prepare those in an internship program.	\$6,489.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
8	Juvenile Court School student groups including Hispanic Youth and Socioeconomically Disadvantaged students will decrease the Suspension rate to 10% or less.	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

Juvenile Court School qualified for the Equity Multiplier funds due to a non-stability rate of 93.8% and a high low-income student group of 100%. The CA School Dashboard for the 2022/23 school year has identified one area that must be addressed with these funds. We have a high number of students in the SED and Hispanic student groups being suspended and 0% of teachers possess a clear credential in their assigned field. We plan to improve performance by implementing the actions included in this goal and will measure progress with the suspension rate and Teacher Preparation and Status provided on our annual SARC report.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
8.1	Suspension Rate	2022/23 All 21.4% Hispanic 21.6% SED 21.4%			All 10% or less	
8.2	Teacher Preparation & Placement	2021/22 Clear 0% Out of Field (LAO) 49.5% Intern 0% Ineffective 1.5% Incomplete 49%			Clear 50% Out of Field (LAO) 50% Intern 0% Ineffective 0% Incomplete 0%	

Goal Analysis [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.

Not Applicable.

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.

Not Applicable.

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

Not Applicable.

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.

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
8.1	Bilingual Instructional Aide	To support incarcerated students in their classes, we will hire an additional Instructional Aide to support in their coursework and in assessments and provide 1:1 tutoring.	\$63,941.52	No
8.2	Staff Training	Staff Training - To decrease the suspension rate, Internal Coordinators will provide strategies to staff in classroom management, restorative practices, and alternatives to suspension	\$10,295.88	No
8.3	Admin Clerk	The school will hire an admin clerk to maintain accurate files including EL data maintenance, proper identificaiton of student groups, accurate entry of attendance and discipline for the high turnaround of students.	\$70,200.17	No

Action #	Title	Description	Total Funds	Contributing
8.4	Administrator Training	To decrease suspensions we will send our administrative staff to annual training/conferences to learn alternatives to suspension.	\$5,407.50	No
8.5	Teacher Preparation & Placement	Teachers and mentors will be provided with stipends to promote teacher preparation and placement at this site. A buddy mentor will be provided a stipend to help prepare those in an internship program.	\$1,622.25	No

DRAFT

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

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$2,257,879	\$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
12.300%	6.813%	\$1,183,924.28	19.113%

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

Required Descriptions

LEA-wide and Schoolwide Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.2	<p>Action: Academic Professional Development for Staff</p> <p>Need: The need to improve academic scores on the CAASPP, ELAC, and local STAR assessment.</p> <p>Scope: LEA-wide</p>	<p>We expect that by providing professional development and collaboration time for staff, the SED and EL student groups will improve in their academic achievement results.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA wide basis.</p>	<p>CAASPP Results ELPAC Results STAR360 Results</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.4	Action: EL Supplemental Curriculum & Materials Need: Scope:		
1.5	Action: Formative and Benchmark Assessments Need: Local STAR 360 data shows the need to address low rates of academic growth among our Foster Youth and SED student populations. Scope: LEA-wide	<p>We expect that by using the STAR 360 program and the Interim Assessment system to analyze student progress and target instruction, the performance of our Foster Youth and SED students will improve.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA wide basis.</p>	STAR 360 Results Interim Assessment metric
1.6	Action: Supplemental Instructional Staff Need: Statewide and local STAR 360 data show a need for supplemental instructional opportunities for our Socioeconomically Disadvantaged, foster youth, English Learners, and Special Education students to increase academic growth. Scope:	<p>We expect that by using the STAR 360 program and the Interim Assessment system to analyze student progress and target instruction, the performance of our Foster Youth and SED students will improve.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA wide basis.</p>	CAASPP Results ELPI STAR360 Results English 3D Growth Measures Assessment

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide		
1.7	<p>Action: Career Technical Education</p> <p>Need: The CA School Dashboard shows a need for improvement for all of our students. Our ALL student group has a 2.1% Prepared status and our SED student group had a 0.47% Prepared rate. The other student groups were not available for disaggregation.</p> <p>Scope: LEA-wide</p>	<p>We expect that by offering a CTE course program aligned with student interests there will be more CTE Pathway completers. We will also offer workshops from Career Technicians and work-based learning opportunities for students which will be reflected as an increase in the CCI.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA wide basis.</p>	CCI
1.11	<p>Action: Student Online or Contracted Academic Support</p> <p>Need: CA School Dashboard data shows the need to address low rates of academic growth among our English Learners, socioeconomically disadvantaged, and students with disabilities student populations. These three student groups are 6 to almost 60 points further below in ELA and 6 to 61 points further below in math. Only 23% of our ELs are making progress on the ELPI and only 8% are on grade level on the EL Growth Measures local assessment.</p> <p>Scope:</p>	<p>We expect that by providing online and in-person tutoring and homework help to the identified student groups, the level of academic achievement in CAASPP ELA and CAASPP math, the ELPI, and our local assessment results will improve for these student groups.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	CAASPP Results ELPI STAR360 Results English 3D Growth Measures Assessment

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide		
1.12	<p>Action: Teacher and Student Instructional Supports</p> <p>Need: CA School Dashboard data shows the need to address low rates of academic growth among our English Learners, socioeconomically disadvantaged, and students with disabilities student populations. These three student groups are 6 to almost 60 points further below in ELA and 6 to 61 points further below in math. Only 23% of our ELs are making progress on the ELPI and only 8% are on grade level on the EL Growth Measures local assessment.</p> <p>Scope: LEA-wide</p>	<p>We expect that by providing online and in-person tutoring and homework help to the identified student groups, the level of academic achievement in CAASPP ELA and CAASPP math, the ELPI, and our local assessment results will improve for these student groups.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	<p>CAASPP Results ELPI STAR360 Results English 3D Growth Measures Assessment</p>
1.13	<p>Action: Supplemental Support Staff</p> <p>Need: The CA School Dashboard shows the need to address the graduation rate and CCI for our SED and EL student groups. Both student groups have lower rates than the ALL student group on the 1 year DASS graduation rate and the ALL student group has a 2.1% Prepared status and our SED student group has a 0.47% Prepared rate. The other student groups were not available for disaggregation.</p>	<p>We expect that by employing supplemental staff to help support student access to learning accurately identify students and provide for proper data reporting that the graduation rate and CCI rate will improve,</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	<p>Graduation Rate CCI Indicator</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
1.15	Action: College Courses Need: The CA School Dashboard shows the need to address the CCI for our SED and EL student groups. The ALL student group has a 2.1% Prepared status and our SED student group has a 0.47% Prepared rate. The other student groups were not available for disaggregation. Scope: LEA-wide	<p>We expect that by offering dual enrollment college courses for our students with support from start to finish of the semester course, that our CCI rate will improve,</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	CCI
1.17	Action: Summer Session Need: The CA School Dashboard shows the need to address the graduation rate for our SED and EL student groups. Both student groups have lower rates than the ALL student group on the 1 year DASS graduation rate. Scope: LEA-wide	<p>We expect that if we offer summer session to students, they were earn more credits than the regular school year which leads to course completion and meeting the graduation requirements with the goals of graduation with their cohort year.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	Credit Completion Averages Graduation Rates
2.2	Action: Professional Development & Resources in SEL Wellness	We expect that by providing resources, materials, and training to staff and students, the school climate survey rates will improve as a response	School Climate Survey results Suspension Rate

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Need: Through surveys from all educational partners, the LEA identified the importance of addressing needs in the area of social-emotional wellness in our English Learner and Foster Youth student population and from the staff who work with these youth on a daily basis.</p> <p>Scope: LEA-wide</p>	<p>and students will develop coping skills and the suspension rate will decrease as well.</p> <p>Based on available local survey data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	
2.4	<p>Action: Parent Education</p> <p>Need: Our school climate surveys collected from our families self-identifying as low-income households, showed a need for more parent education classes and parent involvement activities. 50% of our families stated they were not involved in our schools including school events, committees, or meetings.</p> <p>Scope: LEA-wide</p>	<p>We expect that by providing resources, materials, and workshops to our families in topics they requested including learning about their child's online classes, the school climate survey rates will improve as a response.</p> <p>Based on available local survey data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	<p>School Climate Survey results Parent Participation %</p>
2.5	<p>Action: Student Wellness Supports</p> <p>Need: DataQuest shows a suspension rate of 8.53% for ALL students, however our EL student group is 9.75%, Homeless Youth is 8.6%, and</p>	<p>We expect that by implementing counseling and mentoring services to our students, the suspension rate will decrease and the student climate survey results will improve,</p> <p>Based on available statewide data, local data, resources we have, programmatic and fiscal</p>	<p>School Climate Survey results Suspension Rate</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>our FY is 10.30%. In our student climate survey, only 75% of students state that there is someone they can talk to when they feel upset at school.</p> <p>Scope: LEA-wide</p>	<p>impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	
2.6	<p>Action: Safe School Environment</p> <p>Need: DataQuest shows high rates of suspension within our EL, FY, Hispanic and SWD student groups. These student groups have higher suspension rates than the ALL student group. In the local climate survey, 95% of students and 83% of our families stated they felt safe at school.</p> <p>Scope: LEA-wide</p>	<p>We expect that by employing a student resource officer and several campus supervisors to build relationships with students and monitor their actions, by monitoring online safety with a new program, and by having all visitors to campus be screened by the front office, the suspension rate will decrease and the student climate survey results of feeling safe will increase.</p> <p>Based on available statewide data, local data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	<p>School Climate Survey results</p> <p>Suspension Rate</p>
2.7	<p>Action: Alternative Discipline Training</p> <p>Need: DataQuest shows a suspension rate of 8.53% for ALL students, however our EL student group is 9.75%, Homeless Youth is 8.6%, and our FY is 10.30%.</p> <p>Scope:</p>	<p>We expect that by sending our administrators to training to learn about alternative methods to suspension and to bring that information to their staff to share in the learning, the school will implement a program that provides alternatives that will reduce the suspension rate.</p> <p>Based on available statewide data, local data, resources we have, programmatic and fiscal impact, and the student populations we serve, we</p>	<p>Suspension rate</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide	believe these trainings will have a positive impact for all of our students on an LEA-wide basis.	
3.2	<p>Action: Tiered Interventions & Supports</p> <p>Need: According to Dataquest, our Foster Youth student group has the highest rates of chronic absenteeism and lowest rates of attendance at 68.75% and our SED students are at 53%.</p> <p>Scope: LEA-wide</p>	<p>We expect that if our school implements a tiered intervention approach to improving attendance where a systematic process is developed and followed for referrals and tiered re-engagement for attendance and SART meetings are scheduled to determine the best course of action the chronic absenteeism rates will improve.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	<p>Attendance Rate</p> <p>Chronic Absenteeism Rate</p> <p>Local Aeries data</p> <p>SART meeting %</p>
3.3	<p>Action: High Interest Activities</p> <p>Need: According to Dataquest, our Foster Youth student group has the highest rates of chronic absenteeism and lowest rates of attendance at 68.75% and our SED students are at 53%.</p> <p>Scope: LEA-wide</p>	<p>We expect that if our school offers high interest activities to students they will be interested in participating and attending school more and the chronic absenteeism rates will improve.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	<p>Attendance Rate</p> <p>Chronic Absenteeism Rate</p> <p>Local Aeries data</p>
3.4	<p>Action: Incentives and Recognition</p> <p>Need:</p>	<p>We expect that if our school offers an incentive program for students to set goals and work towards them, the chronic absenteeism rates will improve.</p>	<p>Attendance Rate</p> <p>Chronic Absenteeism Rate</p> <p>Local Aeries data</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>According to Dataquest, our Foster Youth student group has the highest rates of chronic absenteeism and lowest rates of attendance at 68.75% and our SED students are at 53%.</p> <p>Scope: LEA-wide</p>	<p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	
3.7	<p>Action: Summer Transportation</p> <p>Need: According to our local climate surveys, students identified lack of transportation as one of the top 2 reasons for not attending school and also identified that for additional help they preferred extra 1:1 sessions. Since transportation is a barrier, when we offer summer session to students we will also offer transportation so students can attend sessions with their teachers and extra support sessions. The graduation rate for our SED students is lower than the all student group at an average of 62.5%.</p> <p>Scope: LEA-wide</p>	<p>We expect that if our school offers students summer transportation, the chronic absenteeism rates will improve. Summer session is intended for students to continue their education and earn credits towards graduation, so we also expect the graduation rate to improve if we provide students with transportation to and from school.</p> <p>Based on available statewide data, local assessment data, resources we have, programmatic and fiscal impact, and the student populations we serve, we have determined it is best to provide these services above to all of our students on an LEA-wide basis.</p>	<p>Attendance Rate Chronic Absenteeism Rate Local Aeries data Graduation Rate</p>

Limited Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
1.4	<p>Action: EL Supplemental Curriculum & Materials</p> <p>Need: The ELPI and local data show a need to increase the scores of our English Learners on the ELPAC assessment (only 23% making growth) and local Growth Measures Assessment (only 8% on grade level). We will provide additional curriculum and materials to increase the progress made on the ELPI by our English Learners.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	We expect that by providing supplemental curriculum and training in the area of ELA/ELD, the ELPAC assessment results will improve with more students making progress and the local benchmark, English 3D Growth Measures Assessment will also show improvement.	CAASPP Results ELPI STAR360 Results English 3D Growth Measures Assessment ELPAC Proficiency level
1.14	<p>Action: EL Support classes</p> <p>Need: The CA School Dashboard shows a need to address the English Learner Progress Indicator and a local survey of ELs showed a need for increased support in the four domains.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	We expect that hiring a teacher focused on English Learners with Long-Term ELs being prioritized to provide support classes, interim assessments, and strategies that follow the ELD framework, there will be growth in the ELPI, English 3D growth measure (local assessment) and an increase to our reclassification rate as well.	ELPI English 3D Growth Measures Assessment Reclassification Rate
2.8	<p>Action: Homeless Youth Resources</p>	By providing resources and meeting the basic needs of our Homeless Youth, we expect that this	CCI Graduation Rate

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	<p>Need: The CA School Dashboard shows a need for improvement for Homeless Youth in the areas of the College & Career Indicator 0%(CCI) and graduation rate (55% for all of MCOE).</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	student group will attend school regularly and have access to curriculum and instruction despite experiencing an unstable housing situation which will lead to being prepared status in the CCI and improving their graduation rate %.	
2.9	<p>Action: Foster Youth</p> <p>Need: The CA School Dashboard shows a need for improvement in the suspension rate for our Foster Youth 10.3% and the chronic absenteeism rate 68.75%.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	By providing annual training to our staff from the Foster Youth Coordinating program on trauma-informed care and the laws protecting our FY, we expect to bring awareness to our staff and improve the suspension and chronic absenteeism rates for this student group.	Suspension Rate Chronic Absenteeism Rate

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 action 2.9 there is no cost for this training that is provided to us on an annual basis. The planned percentage of Improved Services was determined by the cost for 2 half day sessions by an internal content coordinator. This is $\$480 \times 2 = \960 . This amount is 0% of our LCFF funding.

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.

Merced COE does not receive additional concentration grant add-on funding.

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

2024-25 Total Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	18,356,378	2,257,879	12.300%	6.813%	19.113%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$10,202,777.59	\$2,614,388.80		\$421,607.62	\$13,238,774.01	\$11,127,067.86	\$2,111,706.15

Goal #	Action #	Action Title	Student Group(s)		Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Technology Plan	All		No					\$0.00	\$268,644.60	\$268,644.60				\$268,644.60	
1	1.2	Academic Professional Development for Staff	English Low	Learners Income	Yes	LEA-wide	English Learners Low Income			\$0.00	\$137,350.50	\$137,350.50				\$137,350.50	
1	1.3	Student Progress Monitoring	All		No					\$73,668.54	\$0.00	\$22,667.16			\$51,001.38	\$73,668.54	
1	1.4	EL Supplemental Curriculum & Materials	English	Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools		\$0.00	\$19,250.70	\$3,244.50			\$16,006.20	\$19,250.70	
1	1.5	Formative and Benchmark Assessments	Foster Low	Youth Income	Yes	LEA-wide	Foster Youth Low Income			\$0.00	\$16,222.50	\$16,222.50				\$16,222.50	
1	1.6	Supplemental Instructional Staff	English Foster Low	Learners Youth Income	Yes	LEA-wide	English Learners Foster Youth Low Income			\$618,373.59	\$0.00	\$416,656.53	\$44,879.01		\$156,838.05	\$618,373.59	
1	1.7	Career Technical Education	English Low	Learners Income	Yes	LEA-wide	English Learners Low Income			\$525,750.68	\$0.00	\$438,149.18	\$87,601.50			\$525,750.68	
1	1.8	Individualized Learning	Students with Disabilities		No					\$701,062.91	\$0.00	\$481,571.40	\$219,491.51			\$701,062.91	
1	1.9	Highly Qualified Staff	All		No					\$3,170,752.92	\$0.00	\$3,170,752.92				\$3,170,752.92	
1	1.10	Curriculum & Instruction	All		No					\$184,963.55	\$0.00	\$102,782.53	\$82,181.02			\$184,963.55	

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	1.11	Student Online or Contracted Academic Support	Low	Income	Yes	LEA-wide	Low Income			\$0.00	\$54,075.00	\$54,075.00				\$54,075.00	
1	1.12	Teacher and Student Instructional Supports	English Low	Learners Income	Yes	LEA-wide	English Learners Low Income			\$146,943.41	\$0.00	\$146,943.41				\$146,943.41	
1	1.13	Supplemental Support Staff			Yes	LEA-wide				\$2,139,896.99	\$0.00	\$1,895,250.88	\$142,645.52		\$102,000.59	\$2,139,896.99	
1	1.14	EL Support classes	English	Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners			\$146,943.41	\$0.00	\$146,943.41				\$146,943.41	
1	1.15	College Courses	Low	Income	Yes	LEA-wide	Low Income			\$65,835.23	\$0.00	\$17,000.10	\$48,835.13			\$65,835.23	
1	1.16	Staff Mentorship	All		No					\$0.00	\$14,059.50	\$3,244.50			\$10,815.00	\$14,059.50	
1	1.17	Summer Session	English Low	Learners Income	Yes	LEA-wide	English Learners Low Income			\$190,376.08	\$0.00	\$190,376.08				\$190,376.08	
1	1.18	SPED: Expanded Work Opportunities	Students Disabilities	with	No					\$54,723.99	\$0.00		\$54,723.99			\$54,723.99	
1	1.19	SPED: Supplemental Curriculum and Training	Students Disabilities	with	No					\$0.00	\$37,917.40		\$37,917.40			\$37,917.40	
1	1.20	SPED: Alternate Diploma Pathway Professional Development	Students Disabilities	with	No					\$12,413.54	\$0.00		\$12,413.54			\$12,413.54	
1	1.21	SPED: Alignment of Curriculum to Course of Study	Students Disabilities	with	No					\$42,710.35	\$0.00		\$42,710.35			\$42,710.35	
2	2.1	Student Leadership Activities	All		No					\$21,630.00	\$0.00	\$21,630.00				\$21,630.00	
2	2.2	Professional Development & Resources in SEL Wellness	English Foster	Learners Youth	Yes	LEA-wide	English Learners Foster Youth			\$0.00	\$35,589.57	\$35,589.57				\$35,589.57	
2	2.3	Multi Tiered System of Support	All		No					\$18,382.26	\$183,298.03	\$18,382.26	\$183,298.03			\$201,680.29	
2	2.4	Parent Education	Low	Income	Yes	LEA-wide	Low Income			\$41,104.57	\$1,081.50	\$1,081.50	\$41,104.57			\$42,186.07	

Goal #	Action #	Action Title	Student Group(s)		Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
2	2.5	Student Wellness Supports	English Foster Low	Learners Youth Income	Yes	LEA-wide	English Learners Foster Youth Low Income			\$503,883.84	\$0.00	\$503,883.84				\$503,883.84	
2	2.6	Safe School Environment	English Foster	Learners Youth	Yes	LEA-wide	English Learners Foster Youth			\$444,376.45	\$0.00	\$318,659.65	\$65,037.08		\$60,679.72	\$444,376.45	
2	2.7	Alternative Discipline Training			Yes	LEA-wide				\$0.00	\$27,037.50	\$27,037.50				\$27,037.50	
2	2.8	Homeless Youth Resources	Low	Income	Yes	Limited to Unduplicated Student Group(s)	Low Income			\$0.00	\$6,489.00	\$1,081.50			\$5,407.50	\$6,489.00	
2	2.9	Foster Youth	Foster	Youth	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools		\$0.00	\$0.00	\$0.00				\$0.00	0
2	2.10	SPED: Foster Youth	Students Disabilities	with	No					\$0.00	\$0.00		\$0.00			\$0.00	
2	2.11	SPED: Behavior Support to Improve Pupil Well-being	Students Disabilities	with	No					\$0.00	\$3,731.18		\$3,731.18			\$3,731.18	
2	2.12	SPED: Safe School Environment	Students Disabilities	with	No					\$56,577.52	\$0.00		\$37,718.34		\$18,859.18	\$56,577.52	
3	3.1	Parent Communication	All		No					\$17,105.00	\$2,801.09	\$2,801.09	\$17,105.00			\$19,906.09	
3	3.2	Tiered Interventions & Supports	Foster Low	Youth Income	Yes	LEA-wide	Foster Youth Low Income			\$107,708.75	\$0.00	\$100,482.17	\$7,226.58			\$107,708.75	
3	3.3	High Interest Activities	Foster Low	Youth Income	Yes	LEA-wide	Foster Youth Low Income			\$0.00	\$16,382.67	\$16,382.67				\$16,382.67	
3	3.4	Incentives and Recognition	Foster Low	Youth Income	Yes	LEA-wide	Foster Youth Low Income			\$0.00	\$19,963.24	\$19,963.24				\$19,963.24	
3	3.5	Data Analysis	All		No					\$10,515.42	\$0.00	\$10,515.42				\$10,515.42	
3	3.6	Transportation	All		No					\$334,183.50	\$0.00	\$334,183.50				\$334,183.50	

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
3	3.7	Summer Transportation	Low Income	Yes	LEA-wide	Low Income			\$10,815.00	\$0.00	\$10,815.00				\$10,815.00	
4	4.1	Triennial Plan for Expelled Youth	All	No					\$44,618.36	\$0.00	\$44,618.36				\$44,618.36	
4	4.2	Facilities & Maintenance	All	No					\$0.00	\$1,223,795.12	\$1,223,795.12				\$1,223,795.12	
4	4.3	Identification of Foster Youth	Foster Youth	No					\$227,151.34	\$0.00		\$227,151.34			\$227,151.34	
4	4.4	Collaboration of provisions and Technical Assistance	Foster Youth	No					\$16,225.10	\$0.00		\$16,225.10			\$16,225.10	
4	4.5	LCAP Oversight and Support	Foster Youth	No					\$16,225.10	\$0.00		\$16,225.10			\$16,225.10	
4	4.6	Foster Youth Support Services	Foster Youth	No					\$111,257.80	\$0.00		\$111,257.80			\$111,257.80	
4	4.7	Coordination of Services with Educational Partners	Foster Youth	No					\$0.00	\$0.00		\$0.00			\$0.00	
4	4.8	Professional Development and Support	Foster Youth	No					\$92,714.83	\$0.00		\$92,714.83			\$92,714.83	
5	5.1	College Transition Specialist	All	No					\$40,393.38	\$0.00		\$40,393.38			\$40,393.38	
5	5.2	Bilingual Instructional Aides	All	No					\$127,883.05	\$0.00		\$127,883.05			\$127,883.05	
5	5.3	College Student Tutors	All	No					\$24,820.43	\$0.00		\$24,820.43			\$24,820.43	
5	5.4	Math TOSA	All	No					\$58,777.36	\$0.00		\$58,777.36			\$58,777.36	
5	5.5	Teacher Preparation & Placement	All	No					\$3,244.50	\$0.00		\$3,244.50			\$3,244.50	
6	6.1	EL TOSA	All	No					\$146,943.41	\$0.00		\$146,943.41			\$146,943.41	
6	6.2	Bilingual Instructional Aide	All	No					\$95,912.83	\$0.00		\$95,912.83			\$95,912.83	
6	6.3	Teacher Training	All	No					\$0.00	\$8,305.92		\$8,305.92			\$8,305.92	

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
6	6.4	College Transition Specialist	All	No					\$26,928.92	\$0.00		\$26,928.92			\$26,928.92	
6	6.5	Math TOSA	All	No					\$88,166.04	\$0.00		\$88,166.04			\$88,166.04	
6	6.6	Administrator Training	All	No					\$0.00	\$5,407.50		\$5,407.50			\$5,407.50	
6	6.7	Safe School Environment	All	No					\$72,804.42	\$0.00		\$72,804.42			\$72,804.42	
6	6.8	Teacher Preparation & Placement	All	No					\$0.00	\$6,489.00		\$6,489.00			\$6,489.00	
7	7.1	College Transition Specialist	All	No					\$67,322.29	\$0.00		\$67,322.29			\$67,322.29	
7	7.2	College Student workers	All	No					\$26,897.99	\$0.00		\$26,897.99			\$26,897.99	
7	7.3	Bilingual Instructional Aide	All	No					\$63,941.52	\$0.00		\$63,941.52			\$63,941.52	
7	7.4	Teacher Preparation & Placement	All	No					\$0.00	\$6,489.00		\$6,489.00			\$6,489.00	
8	8.1	Bilingual Instructional Aide	All	No					\$63,941.52	\$0.00		\$63,941.52			\$63,941.52	
8	8.2	Staff Training	All	No					\$0.00	\$10,295.88		\$10,295.88			\$10,295.88	
8	8.3	Admin Clerk	All	No					\$70,200.17	\$0.00		\$70,200.17			\$70,200.17	
8	8.4	Administrator Training	All	No					\$0.00	\$5,407.50		\$5,407.50			\$5,407.50	
8	8.5	Teacher Preparation & Placement	All	No					\$0.00	\$1,622.25		\$1,622.25			\$1,622.25	

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
18,356,378	2,257,879	12.300%	6.813%	19.113%	\$4,497,188.73	0.000%	24.499 %	Total:	\$4,497,188.73
								LEA-wide Total:	\$4,345,919.32
								Limited Total:	\$151,269.41
								Schoolwide Total:	\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.2	Academic Professional Development for Staff	Yes	LEA-wide	English Learners Low Income		\$137,350.50	
1	1.4	EL Supplemental Curriculum & Materials	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$3,244.50	
1	1.5	Formative and Benchmark Assessments	Yes	LEA-wide	Foster Youth Low Income		\$16,222.50	
1	1.6	Supplemental Instructional Staff	Yes	LEA-wide	English Learners Foster Youth Low Income		\$416,656.53	
1	1.7	Career Technical Education	Yes	LEA-wide	English Learners Low Income		\$438,149.18	
1	1.11	Student Online or Contracted Academic Support	Yes	LEA-wide	Low Income		\$54,075.00	
1	1.12	Teacher and Student Instructional Supports	Yes	LEA-wide	English Learners Low Income		\$146,943.41	
1	1.13	Supplemental Support Staff	Yes	LEA-wide			\$1,895,250.88	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.14	EL Support classes	Yes	Limited to Unduplicated Student Group(s)	English Learners		\$146,943.41	
1	1.15	College Courses	Yes	LEA-wide	Low Income		\$17,000.10	
1	1.17	Summer Session	Yes	LEA-wide	English Learners Low Income		\$190,376.08	
2	2.2	Professional Development & Resources in SEL Wellness	Yes	LEA-wide	English Learners Foster Youth		\$35,589.57	
2	2.4	Parent Education	Yes	LEA-wide	Low Income		\$1,081.50	
2	2.5	Student Wellness Supports	Yes	LEA-wide	English Learners Foster Youth Low Income		\$503,883.84	
2	2.6	Safe School Environment	Yes	LEA-wide	English Learners Foster Youth		\$318,659.65	
2	2.7	Alternative Discipline Training	Yes	LEA-wide			\$27,037.50	
2	2.8	Homeless Youth Resources	Yes	Limited to Unduplicated Student Group(s)	Low Income		\$1,081.50	
2	2.9	Foster Youth	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	\$0.00	0
3	3.2	Tiered Interventions & Supports	Yes	LEA-wide	Foster Youth Low Income		\$100,482.17	
3	3.3	High Interest Activities	Yes	LEA-wide	Foster Youth Low Income		\$16,382.67	
3	3.4	Incentives and Recognition	Yes	LEA-wide	Foster Youth Low Income		\$19,963.24	
3	3.7	Summer Transportation	Yes	LEA-wide	Low Income		\$10,815.00	

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$8,051,137.28	\$7,982,488.42

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Technology Plan	No	\$86,456.00	\$257,349.31
1	1.2	Professional Development	Yes	\$166,347.90	\$137,254.61
1	1.3	Individual Student Progress Monitoring	No	\$82,511.45	\$89,166.31
1	1.4	Supplemental Curriculum	No	\$12,319.98	\$10,676.45
1	1.5	Formative and Benchmark Assessments	Yes	\$15,766.87	\$15,766.87
1	1.6	Supplemental Staff	Yes	\$1,552,177.21	\$1,714,617.18
1	1.7	Career Technical Education	No	\$290,899.94	\$375,831.99
1	1.8	Individualized Learning	No	\$593,264.89	\$517,499.38
2	2.1	Build a Positive School Culture Advocating Student Leadership	No	\$2,501.82	\$12,974.73
2	2.2	Professional Development & Resources	Yes	\$26,907.60	\$13,089.10
2	2.3	Multi Tiered System of Support	No	\$105,782.62	\$85,952.58

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.4	Parent Education	No	\$2,161.40	\$12,442.32
2	2.5	Student Supports	Yes	\$456,650.10	\$497,026.91
2	2.6	Safe School Environment	No	\$240,840.32	\$417,708.84
3	3.1	Parent Communication	No	\$13,537.32	\$15,214.91
3	3.2	Tiered Interventions & Supports	Yes	\$62,830.53	\$66,573.91
3	3.3	High Interest Activities	Yes	\$25,936.80	\$16,370.55
3	3.4	Incentives and Recognition	Yes	\$39,286.69	\$19,948.47
3	3.5	Data Analysis	No	\$9,646.53	\$9,882.95
4	4.1	Highly Qualified Staff	No	\$3,187,018.81	\$3,061,264.28
4	4.2	Curriculum & Instruction	No	\$83,877.16	\$102,706.50
4	4.3	Triennial Plan for Expelled Youth	No	\$32,950.69	\$38,818.32
4	4.4	Identification of Foster Youth	No	\$150,863.96	\$175,599.11
4	4.5	Transportation Services	No	\$15,086.40	\$17,559.91

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)
4	4.6	LCAP Oversight and Support	No	\$15,086.40	\$17,559.91
4	4.7	Foster Youth Support Services	No	\$60,345.59	\$70,239.64
4	4.8	Coordination of Services with Educational Partners	No	\$0.00	0.00
4	4.9	Professional Development and Support	No	\$188,500.02	\$85,306.78
5	5.1	Student Supports	Yes	\$210,736.50	\$0.00
5	5.2	Professional Development	Yes	\$5,403.50	\$2,178.69
5	5.3	Teacher and Student Supports	Yes	\$162,105.00	\$0.00
5	5.4	Behavior Support	Yes	\$1,296.84	\$1,296.84
5	5.5	Behavior Support- Special Education	No	\$141,233.44	\$114,665.46
5	5.6	Professional Development- Special Education	No	\$10,807.00	\$9,945.61

2023-24 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
1,890,543	\$2,723,597.12	\$1,537,264.80	\$1,186,332.32	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.2	Professional Development	Yes	\$166,347.90	\$13,049.48		
1	1.5	Formative and Benchmark Assessments	Yes	\$15,766.87	\$15,766.87		
1	1.6	Supplemental Staff	Yes	\$1,552,177.21	\$1,344,141.77		
2	2.2	Professional Development & Resources	Yes	\$26,907.60	\$3,438.56		
2	2.5	Student Supports	Yes	\$455,450.10	\$101,295.98		
3	3.2	Tiered Interventions & Supports	Yes	\$62,830.53	\$35,380.51		
3	3.3	High Interest Activities	Yes	\$25,936.80	\$1,307.98		
3	3.4	Incentives and Recognition	Yes	\$38,638.27	\$19,948.47		
5	5.1	Student Supports	Yes	\$210,736.50	0.00		
5	5.2	Professional Development	Yes	\$5,403.50	\$2,178.69		
5	5.3	Teacher and Student Supports	Yes	\$162,105.00	0.00		
5	5.4	Behavior Support	Yes	\$1,296.84	\$756.49		

To Add a Row: Click "Add Row."

To Delete a Row: Remove all content from each cell, checkbox and dropdown of a row (including spaces), press "Save Data" and refresh the page.

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2023-24 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
17,377,533	1,890,543	4.78%	15.659%	\$1,537,264.80	0.000%	8.846%	\$1,183,924.28	6.813%

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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).

California Department of Education
November 2023

2024-2025 Budget

Public Hearing: June 10, 2024



1

State Budget/ May Revision

- Governor's May Revision
 - COLA (1.07%)
 - State Revenues \$44.9 billion shortfall
 - Cash Deferrals (June to July)
- Due to Governor June 15th, 2024

2

County Board Budget Approval Process

1

LCAP



2

Ed Code 1622 (a)

On or before July 1 of each fiscal year, the county board of education shall adopt an annual budget for the budget year and shall file the budget with the Superintendent,

.... the county board of education shall not adopt a budget before the county board of education adopts a local control and accountability plan



County Board

3

State Superintendent of Public Instruction COE Budget Approval Process

3

Superintendent of Schools shall examine the budget to determine

- A. Complies with Criteria and Standards
- B. COE can meet its financial obligations
- C. COE can satisfy its multiyear financial commitments

But not before

- Approving the COE LCAP
 - Adherence to the template
 - Sufficient expenditures in the budget
 - Adheres to expenditure requirements

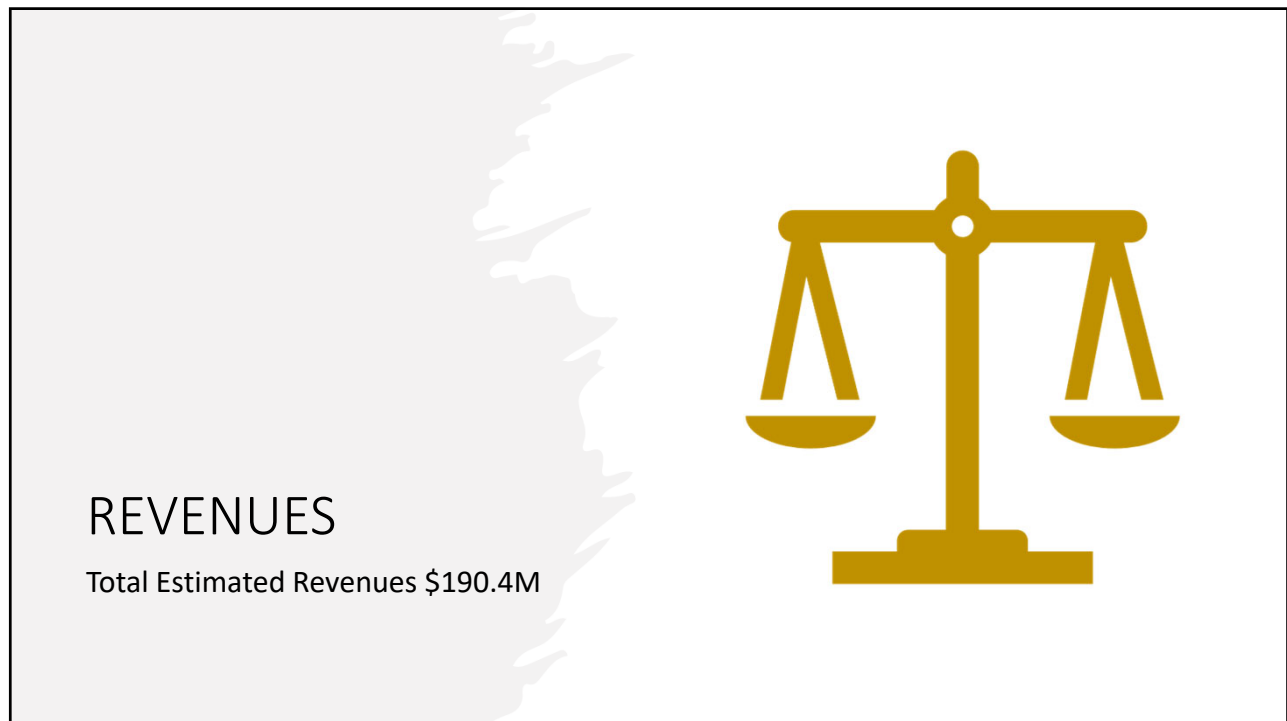


Tony Thurmond, SPI

4

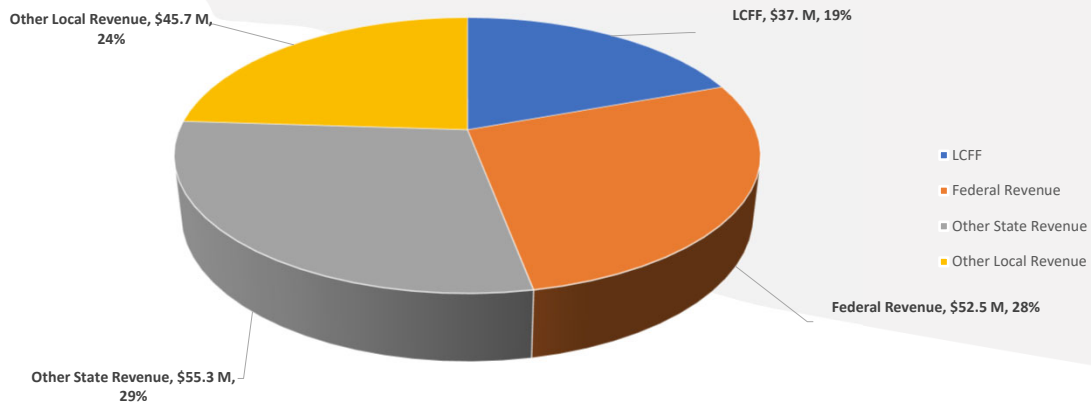


5



6

2024-2025 MCOE Estimated Revenues



7

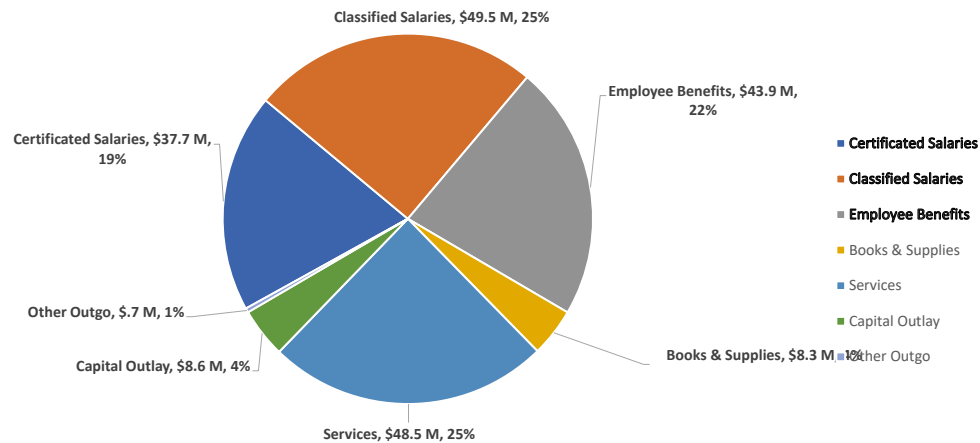
EXPENSES



- Total Estimated Expenditures \$197.1M
 - Includes over \$6.5M for capital expenditures

8

2024-2025 MCOE Estimated Expenditures




9

CRITERIA & STANDARDS



Ed code 33127 standards and criteria to be reviewed and adopted by the state board, and to be used by local educational agencies in the development of annual budgets and the management of subsequent expenditures from that budget.


10



MCOE - CRITERIA & STANDARDS

- Criterion 1b ADA County Programs
- Criterion 2 LCFF Revenue
- Criterion 3 Salaries & Benefits
- Criterion 4 Other Expenditures

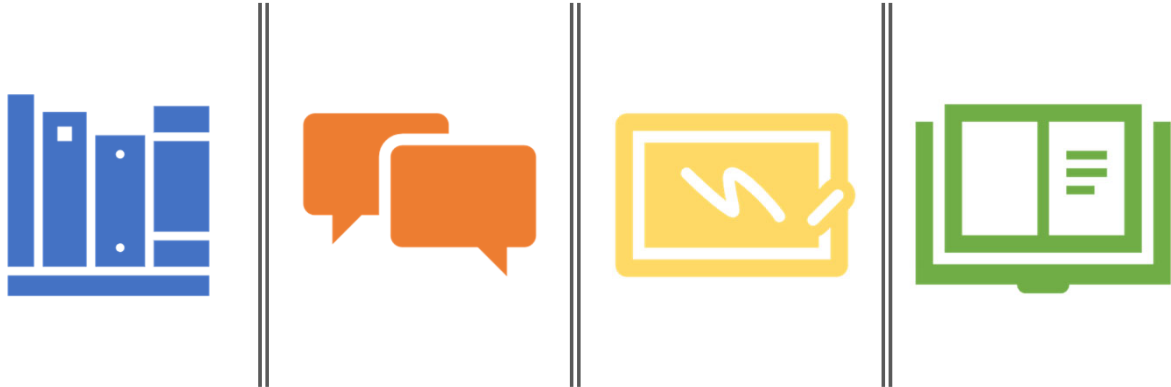
11



BUDGET NOTES:

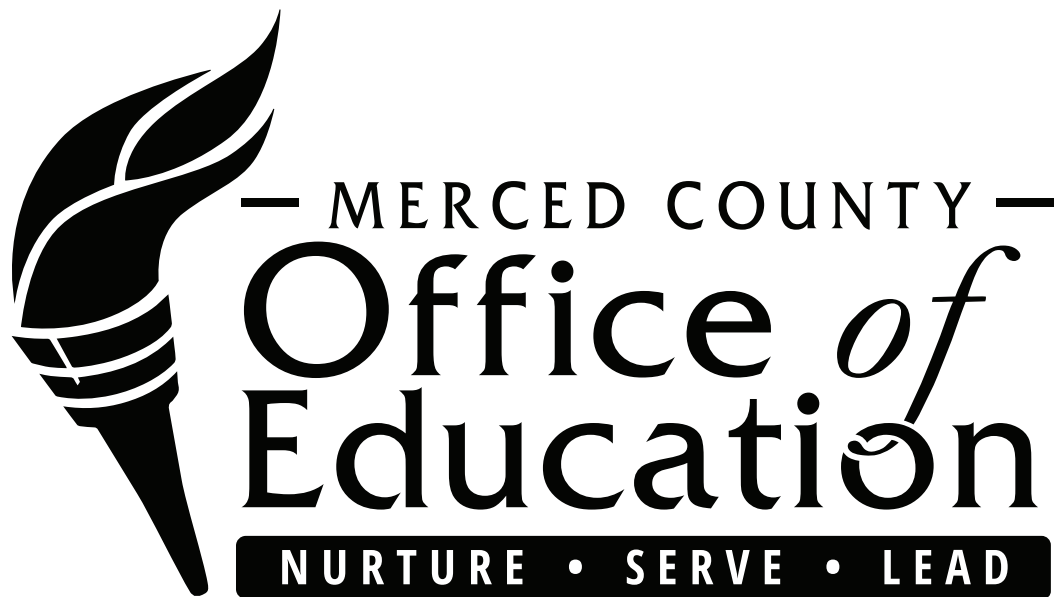
- Developed using the state-adopted Criteria & Standard
- MCOE can meet its financial obligations in 2024-25 and the two subsequent years.

12



QUESTIONS

Presented by Rosa Casillas, Internal Finance Director &
Janet Riley, Assistant Superintendent Business Services



Adopted Budget

Fiscal Year 2024-2025

Steve M. Tietjen, Ed.D
County Superintendent of Schools

Public Hearing
June 10, 2024

Merced County Board of Education

Steve M. Tietjen, Ed.D., County Superintendent of Schools

Frederick Honoré	Chairperson
Dennis Hanks	Vice Chairperson
Frank Fagundes	Member
Tim Razzari	Member
Geneva Brett	Member

2024-25 Adopted Budget Report
Fiscal Year July 1, 2024 – June 30, 2025
Public Hearing June 10, 2024

2024-2025 Adopted Budget

Merced County Office of Education

June 10, 2024

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EXECUTIVE SUMMARY

The Merced County Office of Education (MCOE) budget is based primarily on information contained in the Governor's 2024-25 Budget Proposal released on January 10, 2024 and his 2024-25 May Budget Revision released on May 10, 2024. The main sources MCOE relies on for interpretation of the Governor's Budget Proposal and May Revision are School Services of California (SSC), the California Association of School Business Officials (CASBO), Capitol Advisors Group, Ball/Frost Group, LLC, California Department of Education (CDE), California Department of Finance (DOF) and the Legislative Analyst Office (LAO).

Governor's May Revision

In Governor Newsom's introduction to the May Revision, he states, "This year's May Revision puts the state on a long-term, fiscally responsible path that protects vital programs assisting millions of Californians. Although the economy remains strong and revenue volatility has stabilized after the tumultuous COVID-19 Pandemic, the May Revision addresses anticipated shortfalls in both the 2024-25 and 2025-26 fiscal years. This multiyear focus presents a balanced approach that results in positive operating reserves in the 2024-25 and 2025-26 fiscal years—transforming a cumulative two-year deficit into an operating reserve surplus. To achieve this outcome, the May Revision includes significant spending cuts to government operations, reductions to programs and pauses of new investments. Despite these necessary cuts, reductions, and pauses, the May Revision maintains current service levels for key health care, social services, and other critical programs." The May Revision includes an additional revised General Fund revenue shortfall of \$7.0 billion after transfers and adjustments, which increases the 2024-25 budget shortfall to \$44.9 billion. However, after accounting for the early action budget package that included \$17.3 billion of solutions, the remaining budget problem is approximately \$27.6 billion. The May Revision does not project a recession, but it recognizes immediate risks to the forecast remain driven by persistent inflation and elevated interest rates. If inflation is slow to return to the Federal Reserve's target rate of 2 percent, the Federal Reserve could maintain high target rates which would result in additional drag on interest-sensitive spending.

The additional \$7.0 billion budget shortfall is addressed with plans similar to the January budget proposal, including reductions to ongoing programs that could have significant programmatic impacts.

Recognizing the importance of addressing the shortfall ahead of schedule, the Legislature passed an early action budget package in April that reduced the size of the budget shortfall by approximately \$17.3 billion (Chapter 9, Statutes of 2024 (AB 106)). This package was comprised primarily of solutions included in the Governor's Budget, and also accounted for the use of \$12.2 billion from the Budget Stabilization Account (BSA).

Proposition 98 K-14

Adopted by state voters in 1988, Proposition 98 (Prop. 98) sets in the State Constitution a series of complex formulas that establish the minimum funding level for K-12 education and community colleges from one year to the next. This target level is determined by prior-

year appropriations that count toward the guarantee and (1) workload changes as measured by the change in average daily attendance (ADA), and (2) inflation adjustments as measured by the change in either per capita personal income or per capita state General Fund revenues, whichever is less.

The May Revision projects Prop. 98 estimates to be \$97.5 billion in 2022-23, \$102.6 billion in 2023-24, and \$109.1 billion in 2024-25, representing a three-year decrease in the minimum Guarantee of \$3.5 billion below the level estimated in the Governor's Budget.

On May 27, 2024, the Governor and CTA reached an agreement that changes the scoring of Prop. 98, suspending Prop. 98 in the current year and adding a maintenance factor to be paid back to education in the future. The legislature must either concur with this agreement or negotiate an alternative solution.

Local Control Funding Formula (LCFF) & Local Control Accountability Plan (LCAP)

The May Revision proposes a LCFF cost-of-living adjustment (COLA) of 1.07 percent.

LCFF for the MCOE replaced unrestricted Revenue Limit funding, restricted Court & Community School Revenue Limit funding and restricted funding received through many categorical programs. For the MCOE, the LCFF target funding amount is less than 13% of our total budgeted operating revenue. The County Office LCFF provides for two grants. The first is the county operations grant for COE operations and countywide services. The second is the alternative education grant for the Court and Community School programs.

MCOE operates two charter schools, Merced Scholars Charter School and Comeback Charter School. Both charter schools' LCFF will be increased by COLA.

By June 30, 2024, the MCOE and our charter schools will need to adopt Local Control Accountability Plans (LCAPs) using the LCAP template and expenditures tables approved by the State Board of Education.

Public School System Stabilization Account and Cap on Local Reserves

The Governor's May Revision includes significant withdrawals from the Public-School System Stabilization Accounting (Proposition 98 Rainy Day Fund/(PSSSA)) which serves as the state's budget reserve for K-14 schools. Specifically, there are proposed withdrawals of \$5.8 billion in 2023-24 and \$2.6 billion in 2024-25. Under the proposed revised budget, the PSSSA balance for 2023-24 is projected to be \$2.6 billion, which would make the reserve cap inoperative for 2024-25.

According to the SPI's letter, distributed on March 7, 2024, "the statutory limitation on school district reserves continues to be in effect for the 2024–25 budget period, pursuant to Education Code (EC) Section 42127.01(e)". However, since the state budget will not be adopted until after district budgets are adopted, districts are advised to adhere to the 10 percent cap during this original budget cycle. After the state budget is approved, if the PSSSA withdrawals are enacted as outlined, the 10 percent reserve cap may be lifted at the 45-day budget revision.

Special Education

The 2024-25 May revision increased the Special Education Base Rate by COLA of 1.07%, resulting in a 2024-25 base rate of \$896.90 per ADA.

Federal Funding

Federal funding allocated to states for educational purposes continue to flow to LEAs.

Additional State Funding Changes– not mentioned above

- The May Revision includes several proposals to address chronic absenteeism and lost instructional time, including the following:
 - Allowing attendance recovery time to be added to the attendance data submitted to the CDE, both for funding purposes and chronic absenteeism.
 - Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA when emergency school closures last five days or more.
 - Requiring schools to focus the use of unexpended Learning Recovery Emergency Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss.
- No cost-of-living adjustment (COLA) is provided for the California State Preschool Program.
- The May Revision proposes to pause the expansion of slots in the child care programs administered by the Department of Social Services (DSS).
- An elimination of planned increased investments in the 2025-26 and 2026-27 fiscal years to fund preschool inclusivity. Providers will still be required to serve at least 5% of students with disabilities.
- The May Revision proposed an increase of \$395 million to the Green School Bus Grant Program for the 2024-25 year and a reduction in the remaining out-year budget commitment to support this program, from \$500 million to roughly \$105 million.
- The May Revision eliminates the \$375 million proposed in the January Governor's Budget for the School Facility Program.
- The May Revision proposes to eliminate the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25.

MCOE Budget Details

MCOE continues to closely monitor budgeted revenues and expenditures and aligns funding and expenditures to program priorities. The projected deficit spending since MCOE's 2023-24 2nd Interim budget has decreased by \$18.7 thousand. MCOE uses beginning fund balances for one-time expenses including facility maintenance projects and information technology devices.

Health and Welfare rates experienced a 7% to 9% increase over last year. MCOE has a hard cap for the employer paid portion of their health and welfare benefits.

The MCOE and Merced County Office Teachers Association (MCOTA), which represent certificated staff have reached an agreement for 2024-25.

The 2024-25 negotiations with California School Employees Association (CSEA), have just begun.

In addition, MCOE and CSEA 856 A&B, representing Head Start certificated and classified staff, are currently negotiating for 2024-25.

For the planning and preparation of the 2024-25 budgets, we have used the best-known information available to us at the time of compilation. The majority of the MCOE budget was prepared using the Governor's January Budget proposal and some aspects of his May Revision. The constitutional deadline for legislators to pass a State Budget is June 15th. A review of this budget will be conducted after the impact of the State Budget is known. A complete update of these changes will be reported during our 1st Interim reporting process.

Merced County Office of Education Resource Summary Adopted Fiscal Year 2024-2025				
6/3/2024	Operating Funds 01, 09, 11, 12			
	Beg Balance	Revenue	Expense	End Balance
BOARD & SUPERINTENDANT				
Board & Superintendent	-	887,863	887,863	-
Communication Dept & Other	122,874	1,216,233	1,323,077	16,030
TOTAL	122,874	2,104,096	2,210,940	16,030
BUSINESS SERVICES & HR				
Internal Support		1,096,656	13,892,780	
-Indirect Charges			(12,812,280)	
Maintenance & Operations	552,967	1,456,840	5,839,419	
-M & O Allocations			(4,257,578)	
District Business Services		4,953,375	4,953,375	-
MCOE Other & Debt Service	8,075,178	2,482,986	3,082,102	7,920,183
TOTAL	8,628,144	9,989,857	10,697,818	7,920,183
EDUCATIONAL SERVICES				
Adult Education	211,203	996,693	1,007,197	200,699
After School Program ASES	74,512	7,113,905	7,113,905	74,512
Charter Schools	1,053,141	7,361,232	7,171,630	1,242,743
College & Career/ROP	1,914,838	6,612,100	7,280,284	1,246,654
Continuous Improvement	76,847	5,663,438	5,671,634	68,651
Differentiated Assistance	897,722	2,854	208,921	691,655
District Support Services	541,702	1,253,734	1,776,262	19,174
ES Other Grants & Contracts	576,342	804,408	759,078	621,672
Juvenile Court & Community Schools	7,320,388	12,889,778	11,726,809	8,483,357
Leadership and Systems	99,866	1,748,502	1,848,368	-
Migrant Services	13,412	9,525,540	9,525,540	13,412
Outdoor School	775,388	1,705,955	2,319,519	161,824
Strategic Systems IDR	-	490,241	490,241	-
TOTAL	13,555,359	56,168,380	56,899,388	12,824,352
SPECIAL EDUCATION				
Special Education	4,855,794	46,175,526	48,896,208	2,135,112
SELPA	-	1,364,902	1,364,902	-
Transportation	-	7,909,900	7,909,900	-
Infant	444,453	4,889,812	5,296,708	37,557
Mental Health	519,905	1,624,067	1,817,554	326,418
Sp Ed Other Grants & Contracts	4,310,991	1,729,968	3,600,041	2,440,918
TOTAL	10,131,143	63,694,175	68,885,313	4,940,006
EARLY EDUCATION				
EESP	976,120	34,234,119	34,299,499	910,740
Family Resource Center	36,506	908,489	880,490	64,505
Head Start	97,660	23,317,594	23,319,973	95,281
TOTAL	1,110,286	58,460,202	58,499,962	1,070,525
TOTAL MCOE	33,547,806	190,416,710	197,193,421	26,771,096

BUDGET NARRATIVE
By DEPARTMENT AND PROGRAM
FISCAL YEAR 2024-25

The Merced County Office of Education (MCOE), as an educational leader of the central valley and trusted community partner, provides innovative and high-quality programs which transform the social and academic achievement of students through collaborative partnerships, accountable leadership, and inspired personnel. The MCOE provides services to twenty school districts with a total K-12 enrollment of approximately fifty-nine thousand students. MCOE operates education programs for special populations of students and manages many programs with education related objectives.

Services provided to districts include administrative, fiscal, personnel related, technology, educational technology, educational television, curriculum, professional development, improvement science, leadership training, Education Specialist Intern Program, Multiple Subject Intern Program, Teacher Induction Program (TIP), Clear Administrative Services Credential Program (ADMIN KEYS), and governmental relations.

Educational programs operated for special populations of students are three-county regional Migrant (Merced, Stanislaus, and Madera), Special Education, Regional Occupational Program, Valley Community School, Juvenile Court School, Merced Scholars Charter School, Come Back Charter School and Head Start/Early Head Start.

Programs with educational related objectives include child care subsidy programs (for CalWORKS recipients and other financially eligible families), a multitude of child care and workforce support services, a six-county regional California Preschool Instructional Network (CPIN) and Foster Youth Services Coordinating Program (FYSCP), Education for Homeless Children and Youth (ECHY), and Quality Rating and Improvement System (QRIS). Other education-related grant programs supporting business-education partnerships include the work of the Family Resource Center, California student opportunity and access program (CALSOAP), outdoor school, and an Expanded Learning program.

The MCOE operates over 120 sites housing students and staff. MCOE's main administrative complex located at 632 W 13th Street, houses the Superintendent, Human Resources, Business Services, Leadership and Systems, and other various administrative offices as well as an educational technology center and a print shop. The MCOE has an ancillary administrative complex on Cooper Ave., which houses Information Technology, Maintenance, Operations and Transportation, a warehouse, Special Education program staff and a centralized food service kitchen operated by Head Start staff. The MCOE's downtown Professional Development Center located in the Mondo building, includes a large training center, and historic lobby entrance; the two upper floors include breakout and conference rooms, as well as staff offices for Communications, Strategic Systems Improvement, Data and Research Program and the Continuous Improvement program. The MCOE's Thorington building houses the Family Resource Center, Merced County Behavioral Health Department's Student Resiliency Center, administrative offices for the EMPOWER program, Education for Homeless Children and Youth, Foster Youth Coordinating Services and District Services.

BOARD OF EDUCATION AND SUPERINTENDENT

The Merced County Superintendent of Schools (Superintendent) submits MCOE's budget, Local Control Accountability Plan (LCAP), property acquisition, textbook adoptions, media material purchases, and other selected matters to the Merced County Board of Education (Board) for approval. The Board serves as the Appeal Board for student expulsions and inter-district attendance denial appeals. The Board serves as the Virginia Smith Board of Trustees that oversees and manages a scholarship fund and development and disposition of the 648 acres of property south of the University of California Merced (UC Merced) campus. In 2017 Virginia Smith Trust leased over five hundred acres of the land to Forebay Farms, which in turn planted almond trees. The Board also serves as Trustees for the Cyril Smith Scholarship Trust, which administers scholarships to students of the Merced area.

The Superintendent provides general administrative and executive functions for the organization and employs over 1,300 staff. The Superintendent represents education to the public in Merced County and engages in collaborative efforts to improve education in the central valley. Discretionary Local Control Funding Formula (LCFF) dollars fund the County Board and Superintendent's budget. Expenses of the Superintendent are not included in the indirect costs charged to programs.

The **MCOE Communications Department** oversees several distinctly related programs of the MCOE as well as publicity and communications support for the Merced County school districts. Communications manages Special Events, the Office of Public Affairs, MCOE's website and social media, the Printshop, and Merced Educational Television (METV). METV is an award-winning video production program that serves internal and external clients, along with programming and managing the Public Access Education and Government (PEG) TV stations in Merced County. The educational TV channel, METV broadcasts programming in Merced County through Comcast, along with a livestream on the MCOE website. METV's video production team creates video, audio, and multimedia content for internal and external clients along with covering student and community events for broadcast on METV and through social media. The Printshop offers full-service print and graphic design services including wide-format printing on paper and vinyl, spiral-bound booklets, NCR forms, business cards and much more. The Office of Public Affairs processes requests for public information, media inquiries, and produces the annual education report, the employee newsletter, press releases, news media packages, and content for MCOE's social media on Facebook, Instagram, and Twitter. Special Events coordinates student events such as the Academic Decathlon, Pentathlon, Spelling Bee, Seal of Biliteracy, History Day, Writing Festival, and more. Special Events also include the County Employee Recognition Program-Excellence in Education and Superintendent Events like Annual Education Report and Kickoff.

BUSINESS SERVICES & HUMAN RESOURCES

Internal Support Programs cover human resources and business services provided to MCOE. These services are funded by an "indirect" fee, which is charged to each operational program and is like overhead expenses. Indirect covers the duties that are necessary to the continued functioning

of MCOE but cannot immediately be associated with the specific programs by an exact expense. They are services that support all MCOE programs.

Human Resource (HR) is a separate department which directly reports to the Superintendent. The HR budget is classified as an internal support program and therefore, is included in the indirect budget. The HR department administers all HR and labor relations functions. These include personnel services for MCOE employees (including classified, certificated, management, full-time and part-time). HR processes health insurance benefits, retiree benefits, and leadership training for MCOE staff. The HR department also manages finger printing and credentialing services for MCOE and the twenty school districts.

The **Business Services** department provides accounting, budgeting, payroll, and information technology services to the various programs of MCOE. Business Services provides the twenty school districts within Merced County advisory, financial services, payroll processing and technology services. In addition, Business Services, in cooperation with Educational Services, supports the school districts in developing their Local Control Accountability Plans (LCAPs). The County Superintendent of Schools is responsible for the approval of Merced County school districts' LCAPs.

The **Accounting Services** branch of Business Services manages the overall budgeting, accounting, and payroll services for MCOE's \$197.0 million plus operating budget. The office disburses payments for the various goods and services of MCOE and in addition posts the receipt of funds. They review proposed purchases and personnel actions to ensure budget controls are maintained. The office also prepares the annual budget, first and second interim reports, unaudited actuals, and other federal and state financial reports as required.

The **Facilities and Transportation** branch of Business Services provides various facility related support functions for MCOE. Services provided include, but not limited to, building and grounds, routine maintenance, student and adult transportation, vehicle maintenance for a fleet of approximately 225 vehicles (vans and cars) and custodial support to the main complex and other MCOE sites in the county, and environmental compliance. The services are funded primarily from charges to departments using a maintenance and operations and facility upkeep expense allocation method. These services support all MCOE programs, and some services are charged on an as needed basis.

The **Business Services** branch includes management of the Purchasing and Warehouse unit. This office procures supplies, equipment, and services for MCOE. Included in these purchases is the yearly Standard School Supply bid for discounted and bulk purchase of standard supply items for MCOE and smaller school districts. They provide record storage, fixed asset inventory management, and risk management.

The **District Business Services** branch of Business Services provides financial advisory services to school districts in the county. The level of service provided depends upon the size of the district and expertise of district business staff. In general, the office provides an oversight and review function of the various district financial programs with general fund budgets ranging from \$1.7 million to \$258.7 million with total expenditures of over \$1.2 billion. MCOE acts as an

intermediary between the state and school districts on financial matters, reviewing and/or assisting districts in report preparation and attendance reporting. Staff perform revenue calculations for all the districts. AB1200 has dramatically increased the oversight responsibility of MCOE, especially during volatile economic periods. All district budgets are formally reviewed and approved three times each fiscal year. Additionally, districts are evaluated on a continuing basis for “going concern” status. Two smaller school districts, within the county, contract with MCOE to receive business type services.

The **District Services Payroll** branch of Business Services is responsible for reviewing all payroll transactions, processing supplemental and end-of-month payrolls, preparing and transmitting deposits, financial reports for Federal and State income tax withholding, State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), Federal Insurance Contributions Act tax (FICA), Medicare, State Unemployment Insurance (SUI); facilitating in-service training for district payroll personnel, and providing support to all 20 school districts in Merced County, as well as MCOE’s internal payroll staff. This team issues W-2s for more than 13,000 full-time employees, substitutes, and part-time employees. Total gross payroll in 2023 exceeded \$633.8 million.

The **Information Technology Services (ITS)** branch of Business Services serves MCOE and the twenty school districts. All school districts in the county rely entirely on MCOE’s on-line, real-time data processing system for budgeting, accounting, and warrant processing. The system also supports a human resource, position control, and credential monitoring system for MCOE and school districts. ITS currently supports both a Local Area Network (LAN) and Wide Area Network (WAN) and is the operational hub of internet access for the districts in the county. MCOE’s website address is www.mcoe.org. access from this website is available to other school-related sites. ITS participates in the E-Rate funding process and provides technology support, cyber-security training, consultation services, firewall services, intrusion detection/intrusion prevention support, data, and voice communication support for MCOE and all the 20 school districts within Merced County.

EDUCATIONAL SERVICES

The Educational Services department is composed of the following programs: Student Programs, College and Career, Migrant Education, District Support Services, Continuous Improvement, Strategic Systems Improvement, Data and Research Program and Leadership and Systems.

Student Programs include Valley Community School, Juvenile Court School, Merced Scholars Charter School, and Come Back Charter School.

- **Valley Community School** is a Western Association of Schools and Colleges (WASC) accredited educational option for students who are referred by local school districts, parents, and the Merced County Probation Department. There are campuses in Merced, Atwater, and Los Banos. In addition to the campus-based program, an Independent Study program is offered to students in need of an alternative schedule. Valley Community Schools provides a Multi-Tiered System of Support (MTSS) to meet the needs of the whole child for all students. The MTSS addresses academic, behavioral, social-emotional, and

basic foundational support for all students based on need. The curriculum aligns with CA State Standards. Career Technical Education courses and services are provided through the Merced County Regional Occupational Program (ROP) and are available on every campus. Students enrolled in Valley Community Schools can participate and compete in the Academic Decathlon, the Merced County Writing Festival, Dual Enrollment College Course, and the ROP Award of Excellence. To provide a solid foundation for the academic program, a restorative practices model and Positive Behavior and Intervention Support (PBIS) system has been implemented for all Valley Community Schools and programs. A variety of support services are also available for students including college and career advisement services provided by Academic Counselors and Career Technicians; Foster Youth services; crisis intervention services; telehealth; parenting classes; and other services to ensure students receive the support they need to be successful during and after high school. Valley Community School has implemented 1:1 technology device for students.

- **The Juvenile Court School** is in operation year-round and operates in the Merced County Juvenile Justice Correctional Complex. A specific course of study is assigned according to each student's individual academic needs. Currently, there is a long-term Academy Camp and short-term Detention Center. The average stay in the classroom for students varies dependent upon their court appointed time in Juvenile Hall. Each classroom contains a maximum of fifteen students. The small classes allow students more individualized attention and help to ensure a safe learning environment.
- **Merced Scholars Charter School** is a Western Association of Schools and Colleges (WASC) accredited and serves students in grades TK-12 within Merced County as well as adjacent counties. The program is designed for families striving for academic excellence for their students in a personalized learning environment and for a seamless transition into post-secondary education. The program and curriculum are aligned and compliant with all state testing requirements. Students receive instruction from a credentialed teacher within a personalized, one-on-one learning environment. An Individualized Learning Plan (ILP) is established between parent, student, and teacher at the onset of the school year and reviewed regularly to ensure each student's academic, career and post-secondary goals are met. The school also offers a variety of instructional strategies in person support classes, and activities including extracurricular related to leadership development, career and college exploration, and enrichment. A strong partnership with Merced Community College exists to ensure students can also begin college coursework during their high school program to transfer to a post-secondary institution. Career Technical Education courses and services are provided through the Merced County Regional Occupational Program (ROP). A Dual Language Immersion (DLI) program is offered in the Spanish target language in grades TK-First. The DLI program is a classroom-based elementary school, eventually serving over five hundred students in grades TK-6 at full implementation.
- **The Come Back Charter School** began operations in the fall of 2018 and is an independent study program for students eighteen and older. The independent format of study includes flexible hours to accommodate work and day care responsibilities,

individualized learning plans with a mix of online course work, presentations and general instructions, college and career readiness programs and counseling services. The school partners with the Workforce Innovation and Opportunity Act (WIOA) agencies, such as the EMPOWER program, to provide students with workforce development opportunities.

College and Career programs within Educational Services include, the Regional Occupational Program (ROP), The Regional Occupational Adult Program, The EMPOWER Program, The California Student Opportunity, and Access Program (Cal-SOAP), the Foster Youth Services Coordinating Program, Education for Homeless Children and Youth (EHCY), Probation programs including Phoenix, RISE, and the Juvenile Justice Realignment.

The Regional Occupational Program (ROP) provides high quality career technical education through a wide variety of specialized courses of which several are UC a-g approved. At the heart of the ROP is the belief that students learn by doing. Many students experience the "real world" by training in the local community. ROP partners with more than five hundred local businesses and agencies for on-the-job skills training and experience. Instructional services are provided to youth and adults. ROP has collaborative partnerships with high school districts in Merced County, and with Merced County agencies including Human Services Agency (HSA) and the Workforce Investment Board. Class offerings are based on local and regional industry needs.

All students enrolled in ROP classes create an employability portfolio. Students also can have a one-on-one interview with a businessperson. Career Industry Day, organized within career pathways and offered as a countywide career activity, is organized, framed, and facilitated by ROP teachers and career technicians. Career Industry Day provides opportunities for students to explore local labor market needs and network with local business leaders, as well as with representatives from higher education institutions.

The Regional Occupational Adult Program is accredited by the Council on Occupational Education and is funded primarily through a contract with Human Services Agency (HSA) and the Gateway Adult Education Network. The program serves adult students seeking to gain technical skills to obtain employment. Adult instructors teach the students employment skills needed to be successful in their career choice. Upon successful completion of a course, students will receive a Certificate of Completion and may also obtain industry recognized credentials.

The EMPOWER Program provides comprehensive, long-term services to low-income, at-risk, out-of-school youth ages 16-24. The four major themes of the program are 1) improving education achievement, 2) preparation for and success in employment, 3) supportive services, and 4) services intended to develop the potential of youth as citizens and leaders. The program's vision is to empower young adults through self-knowledge of skills, interests, aptitudes, awareness of options, decision-making opportunities, accountability, education, training, and employment.

The California Student Opportunity and Access Program (Cal-SOAP) provides peer mentoring, college and career technical advisement, college access and admissions counseling, grant application advisement, SAT/ACT test preparation, college tours, and financial aid workshops to make education beyond high school accessible to all students throughout Merced County. Cal-SOAP strives to raise the achievement levels of low-income students from geographic

regions with documented low-eligibility or college participation rates and those who may be the first in their family to attend college.

Education for Homeless Children and Youth (ECHY) is a program that breaks down barriers to the enrollment, attendance, and success of homeless children and youth in school.

Foster Youth Services Coordinating Program (FYSCP) is designed to assist students who are placed in State Licensed Group Homes and Foster Homes. The Foster Youth Services Coordinating Program assists Merced County foster children, and associated agencies and programs, to establish appropriate placements and to coordinate instruction, counseling, tutoring, mentoring, vocational training, emancipation services, training for independent living, and other related services. The FYSCP also provides school districts, and other foster youth related agencies and programs, with training regarding trauma, foster youth educational laws, regulations, and advocacy. The program goals are to stabilize foster care placement and enhance academic success by assisting in the improvement of academic achievement and reducing disciplinary problems, juvenile delinquency, truancy, and student dropout rate.

Programs in partnership with Merced County Probation that include RISE, serving youth offenders in finding paid work experience and/or post-secondary training, and the Rise to Higher Grounds Coffee trailer that provides work experience and training to justice involved youth, Phoenix, which serves adults with educational and vocational assessments, and career technical education, and a program at the juvenile detention center that assist participants in online college classes and trains them in real-life and soft skills.

Migrant Education Program (MEP), Region III, is a federally funded, state operated and authorized program under Title I of the Elementary and Secondary Education Act (ESEA) authorized in 1965. Funding for the 2024-2025 school year is based on an estimate based on the higher student counts between 2021-22 and 2022-2023 for each category of the MEP funding formula in the counties of Madera, Merced, and Stanislaus.

MCOE receives the grant funding from the California Department of Education/Migrant Education Office, enabling MCOE and districts to enter into formal agreements to provide supplemental instructional and support services to migrant students in the three-county region.

The MCOE Migrant Education funding supports three primary components: Regular School Year School Instruction, Summer School, and Management & Centralized Support Services. Within the management and centralized service component there are seven subsidiary components including: administration, elementary level instructional services, secondary level instructional services, parent participation, preschool services, identification and recruitment and health services.

Migrant Education /Region III distributes the funding allocation through direct funded services which utilizes staff that are employed by MCOE and through a small number of districts who employ their own instructional staff and receive reimbursement for their share of supplemental instructional services. This method allows smaller districts flexibility in providing services to migrant students by co-funding staff and/or providing alternative instructional program services.

Qualifying students ages three through twenty-one generate program funding for MEP. This is accomplished through the Identification and Recruitment (I & R) services. Instructional and support services continue to be negotiated with school districts, in accordance with student assessment data, local funding sources, and with an emphasis on serving “Priority for Services” students (students who have failed a state assessment and have had their education interrupted in the last twelve months). Other migrant students are also served based on similar risk factors. Program services to secondary students continue to be a high priority with Migrant Education hiring staff, to provide instructional services and academic counseling to enable migrant students to graduate from high school and seek post-secondary options. Counseling services are provided by Youth Outreach Specialists in each county to out-of-school youth (eighteen through twenty-one). They assist these youths in obtaining their GED and re-directing students to enroll into diploma granting alternative programs.

Services for preschool children, ages three through five prepare students for enrollment into kindergarten. Priority is given to those preschoolers who are not enrolled in other preschool services. Additionally, Migrant Education /Region III collaborates with Migrant Head Start services in Madera, Merced, and Stanislaus counties to provide additional site and home base experiences to ensure migrant students are prepared for kindergarten. Through continued augmented funding, the Family Biliteracy Project will serve twenty preschool age children and their families residing in the state operated migrant housing center. The primary goals are to engage the migrant family into the school community, use the family’s first language to teach literacy strategies and provide adult/parenting education.

Migrant Education/Region III and the forty-seven partnering districts continue collaborating to provide summer instructional services to ensure the success of migrant students. Region III provides instruction in the summer through a combination of site and home-based models for those students not attending summer school. At the elementary and middle school levels, the region has entered partnerships with UC Merced and the California State University at Stanislaus to provide summer writing and STEM based academies. At the secondary level, the Region collaborates with Fresno State, Channel Islands and Sacramento State to offer students experiences in areas of leadership, performing arts and academic preparation in a residential college setting. In addition, for nearly 30 years, the Region has collaborated with Merced Union High School District and the Central Valley Opportunity Center (CVOC) to provide a full day summer school for over 125 students focused on credit recovery along with a robust student leadership and development program. Additionally, twenty secondary migrant students participate in a yearlong civic engagement program that concludes with a one-week residential summer experience in Washington D.C. The Region also participates in the federal Binational Teacher Exchange Program. This program permits the Region to bring teachers from Mexico to the area and serve as team teachers in migrant sponsored summer instructional programs, aid migrant students in the recovery of their cultural values and traditions, promote parental involvement and engagement at the school sites.

The Region continues to expand services to Migrant students and families. Additionally, the Region is expanding its partnerships by working closer with local agricultural companies in the identification of eligible migrant families, Spanish speaking Radio Stations, local city governments

for promotion of MEP services, non-profit agencies providing parent leadership trainings, and more.

The **Continuous Improvement program** and its staff provide support to MCOE and the twenty school districts, through the implementation of the Common Core State Standards (CCSS) for English Language Arts and Mathematics, Next Generation Science Standards (NGSS), and the History and Social Science (HSS) Standards. These standards provide a framework and progression for content that supports student learning through rigorous and relevant instructional opportunities. The implementation of Common Core will ensure students are college and career ready. This shift has directed MCOE's ES' staff in the support of paraprofessionals, teachers, and administrators across the county through ongoing professional development and coaching to meet the demands of this complex set of standards and assessments. MCOE staff continues to focus efforts on assistance and support for English Learners and works closely with schools towards meeting state and federal academic and language proficiency targets. The Continuous Improvement team along with District Support Services works with District Fiscal Services to provide direction and support to Merced County school districts in their planning, writing and approvals of the LCAP. The district Local Control Accountability Plan (LCAP) describes how districts will spend state dollars in eight priority areas as designated by the State of California.

In conjunction with the implementation of the California School Dashboard, the State of California has implemented a statewide system of support designed to provide progressive tiers of targeted assistance to eligible districts and added transparency requirements for Local Education Agencies (LEAs). The MCOE in conjunction with the California Collaborative for Educational Excellence (CCEE) and the California Department of Education (CDE) are integral components of the statewide system of technical support.

The Continuous Improvement program provides a variety of **Professional Development** opportunities for paraprofessionals, teachers, and school administrators to learn more about their craft and developments in education. The program provides ongoing training, workshops, informational services and school monitoring and accountability services to assist schools in their implementation of California's State Standards, the next generation of assessments, and cycles of continuous improvement. Ongoing coaching and leadership training are provided to support deep levels of implementation of district and state initiatives. The unit also provides teachers and administrators multiple venues for collaboration, communication, and networking to support and sustain curriculum and instruction, leadership development and assessments for English Learner students from transitional kindergarten through 12th grade. We are committed to increasing student academic achievement through district, region, and state professional development programs. In the upcoming year, we will increase our support in School Library Services with a focus on connecting literacy across content areas through school library media departments.

The **Educational Technology Center** provides a variety of technology training for district staff to support 21st century teaching and learning. This upcoming year districts will be able to get training in all aspects of Google, Green Screen on the iPad, iMovie, Adobe Illustrator (beginner through manipulating artwork), Adobe InDesign, and Adobe Photoshop. We also offer training on numerous devices including Makey Makey, Ozobot, 3Doodler start, 3Doodler create+, and WeDo

2.0. Support is also provided directly to a district in any aspect of educational technology that is needed to support a district's technology efforts.

The Strategic Systems Improvement, Data, and Research Program was initiated in the 2023-2024 school year. The program will support the broader organization and the twenty school districts within Merced County with Improvement Science efforts. The Education Alliance of Merced County (Ed Alliance) is housed within Strategic Systems Improvement, Data, and Research. Ed Alliance organizes opportunities to build leadership capacity around equity and excellence.

State and Federal Program Support and School Improvement assistance is provided to all twenty of the Merced County school districts as well as additional contracted services to the smaller districts. Merced County's school districts range in size from over 10,550 ADA down to less than 100 ADA. Support can include applying for grants as a consortium which allows for economies of scale when the small districts collaborate with the MCOE efforts. When districts in Merced County are required to follow the State and Federal requirements for **Local Control Accountability Plan development (LCAP), Differentiated Assistance (DA) or Continuous Support and Improvement (CSI)**, they can contact the Continuous Improvement team for support. Staff can assist districts and schools with a cycle of learning, data analysis, writing or editing site or district plans, provide strategies for implementation and monitoring of their plans, and/or participate in ongoing instructional coaching and classroom visits to ensure effective practices are integrated systemically into district schools. The State and Federal Program Support department has expanded recently to provide support to school districts in the implementation of the **California Community Schools Partnership Program, Expanded Learning Opportunities Programs**, and many **Social Emotional Learning Programs** in conjunction with many state initiatives to support whole child development.

District Support Services provides support to districts in Merced County and operates programs which enhance the educational experiences of students.

The **Education Specialist Intern Program and the Multiple Subject Intern Program** are two credential programs that allow current Special Education and General Education teachers who have not obtained their credential the opportunity to finish this work. Courses start with Pre-Service sessions that lead into the actual intern Program. This is a two-year program that offers guidance from a mentor as well as a field supervisor. The **Teacher Induction Program (TIP)** is available to all school districts in Merced County and services approximately 130 first- and second-year teachers. The goal of TIP is to develop high-quality teachers who can meet the academic learning needs of all TK-12 students. The TIP program provides support and assessment to new teachers through professional development seminars, Mentors, materials, and in-kind district assistance and training. Under the provisions of SB 2042, after completion of the TIP requirements, new teachers are then recommended by the MCOE TIP Program Coordinator for a Clear Credential. The **Education Specialist Intern Program** is a new credential program that allows current Special Education teachers who have not obtained their credential the opportunity to finish this work. Courses start with Pre-Service sessions that lead into the actual intern Program. This is a two-year program that offers guidance from a mentor as well as a field supervisor. The department also has two administrative programs for those who are interested in a pathway to

administration. Once a person receives their first administrative job, they are then eligible to join the **Clear Administrative Services Credential Program known as ADMIN KEYS**, which assists beginning administrators in their administrative credentials.

The **Camp Green Meadows Outdoor School** provides the students of Merced County an opportunity to enjoy the beauty of the Sierras while learning science and life skills through direct experiences in the natural environment of the Sierra National Forest and Yosemite National Park. The curriculum integrates the Next Generation Science Standards into thematic instruction that emphasizes nature. Programs are tailored to the participant grade level from early primary through adult, with fifth and sixth grade students being the most frequently served. Provided in conjunction with the elementary programs are high school leadership programs, professional development for classroom teachers, and a naturalist-internship program. When not providing school programs, the facility provides service and support for a variety of educational, spiritual, and recreational retreats and conferences serving both students and adults of diverse cultures and abilities.

The **After School Student Education: Teamwork for Success (ASSETS) Program**, a collaborative expanded learning program with school districts, and community organizations to coordinate, integrate, and enhance academic and enrichment opportunities for students after school. The ASSETS began in 2006 with thirty sites to a total forty-four sites in 2022. The ASSETS program is committed to providing a safe and enriching after-school environment. This year, ASSETS served more than 3,440 students in Merced County.

Leadership and Systems assist educational systems that are going through transformational change and are adapting to the diverse needs of the 21st century learners. The support includes Multi-Tiered System of Supports (MTSS); Positive Behavioral Interventions Support (PBIS); Social Emotional Learning (SEL); Tobacco-Use Prevention Education Program (TUPE). Leadership and Systems will utilize a variety of resources to address the specific needs for students, teachers, administrators, and districts.

The Leadership and Systems program is committed to providing districts and programs with the highest quality training in leadership. The program supports the following trainings: Leadership Challenge, Cognitive Coaching, Adaptive Schools, Having Hard Conversations, Fierce Conversations, and Individualized Leadership Support.

Health and Wellness helps build a successful foundation that supports students, teachers, and administrators both personally and academically. Leadership and Systems **Health & Wellness (Social Emotional Learning SEL)** supports district and school staff, with social emotional learning, building relationships, community building activities, and increased access to mental health/wellness services. When we are equipped with social-emotional skills, we are better able to learn and contribute to a positive school and community climate.

SPECIAL EDUCATION

Special Education is defined as: specifically designed instruction, at no cost to the parent designed to meet the unique needs of a child with disabilities. Instruction can include classroom and home instruction as well as instruction provided in hospitals and institutions. Special Education refers to

a range of services that can be provided in diverse ways and in different settings. There is o “one size fits all” approach to special education. It is tailored to meet the needs of students with disabilities.

The Individuals with Disabilities Education Act (IDEA) is the federal law that defines and regulates special education. It requires public schools to provide special education services to children ages 3 to 22 who meet certain eligibility criteria set forth in the California Education Code. To qualify, a student must: have a documented disability in one of the thirteen categories covered by the IDEA and need special education and related services to access the general education curriculum. A continuum of program options is available to meet the needs of individuals with exceptional needs with a focus on providing them in the least restrictive environment (LRE).

Growing Relationship Opportunities With support (GROW) is a program for families with infants and toddlers with special needs aged birth to three years, focusing on infant development and parent education. The services are delivered in the natural environment for the child and in the context of the family home. Families and staff work together to develop an Individualized Family Service Plan (IFSP) that guides the service delivery for each child and family.

The comprehensive preschool special day program provides special education services for children three to five years of age who have been identified with disabilities that require intensive specialized academic instruction. Emphasis is placed on the development of language; social emotional, motor, and pre-academic skills through activities and materials that are founded on evidence-based practices that are concrete and relevant to the child’s daily life utilizing research-based methodologies and applied behavior analysis. Services are provided one-on-one, two-on-one, in small and large groups. Families and staff work together to develop an Individualized Education Program (IEP) that guides the service delivery for each child.

The Preschool Specialist Program (PSP) provides itinerant special education services for children three to five years of age who have been identified with one of the Federal and State defined special education eligibilities. The program is designed to promote a partnership between professionals and families to help meet the child's individual needs and increase future school success. Children are served in the least restrictive environment in a wide variety of early childhood settings.

The Sierra Program provides specialized services for students with an emotional disability (ED). This program provides a highly structured and therapeutic learning environment for students with identified emotional and/or social development needs. The ED program utilizes a curriculum based on state standards as well as supplemental curriculum leading to a certificate of completion or diploma.

The Moderate to Severe **Tiered Academic and Behavior Support Program (TABS)** serves children and young adults who have significant developmental delays and whose needs cannot be met solely in regular school programs. Classes are located on regular school campuses throughout the County as well as at our County Special School, Floyd A. Schelby School. Instruction for students attending these programs is specially designed to meet their unique educational needs and takes place in the classroom, on the school campus, and in the community. Students receive the benefit of small classes and close supervision along with specialized equipment and technology.

Students may participate in recess, lunch, assemblies, and classroom instruction alongside as appropriate.

The Deaf and Hard of Hearing Program (DHH) provides several educational options to deaf and hard of hearing children in Merced County. Children ages birth to three years are served in our infant program children ages three through twenty-one years of age are served in a special day class or in a general education setting with itinerant support services.

In the special day DHH classes, the total communication approach facilitates development of speech, lip reading, listening skills, sign language, and finger spelling. We believe this approach provides each student the opportunity to expand and refine his ability to communicate with hearing as well as with deaf individuals.

The program for students with an identified **Orthopedic Impairment (OI)** provides services to students who have orthopedic impairments such as cerebral palsy, muscular dystrophy, spina bifida, etc., which adversely affect their performance in school. This service includes evaluation, IEP development, assistive technology information, building accessibility studies, environmental modifications, and teaching strategies to accommodate the student's physical disability.

Related Services provide support to special needs students in the areas of vision, hearing, speech, and language adapted, physical education, behavior, occupational therapy, deaf and hard of hearing services, and counseling and guidance. These services are provided to help students with disabilities access instruction and make meaningful academic processes and must be agreed upon during the student's IEP meeting. The designated instructional services specialist may provide services directly to students, or the specialist may work with the regular classroom teacher, special class teacher, or resource specialist in providing consultation on specialized instruction or adaptations within the student's educational program and environment.

Speech and Language Services is provided by Speech and Language Pathologists who assist a student who has been identified through the assessment process as having a language or speech disorder, which making the student eligible for special education and related services.

The **Visual Impairment Program** for the visually impaired, serves the unique educational needs of blind or low-vision students in Merced County. Services provided include itinerant (traveling) services, Braille transcribing, and instruction in orientation and mobility.

Occupational Therapy (OT) services are designed to assist students who exhibit difficulty with fine or gross motor skills, visual perceptual skills, orthopedic concerns, or other occupational performance issues. School-based occupational therapy is a support service to a student's educational program to improve a student's ability to function within the school environment in the areas of self-help, work, and play. The services are provided to students who qualify for occupational therapy through an assessment process and have been identified as needing OT to access their learning and make meaningful life choices.

Adapted Physical Education (APE) is a diversified program of developmental gross motor activities, games, sports, and rhythms suited to the interests, capacities, and limitations of students with disabilities who may not safely and/or successfully engage in unrestricted participation in the general physical education program. The services are provided to students who qualify for

occupational therapy through an assessment process and have been identified as needing APE to access their learning and make meaningful life choices.

The Special Education Local Plan Area (SELPA) coordinates the development and implementation of the Local Plan and policy development relating to the provision of special education services within Merced County. Activities also include the development of procedures, guidelines, and required forms and documents.

The purpose of the MCOE **Special Education Information System (SEIS)** is to manage student data related to the Individual Education Program (IEP) and report data on Merced County special education students to the state during the required reporting periods. SEIS is a collection of data on every student who is enrolled in special education in Merced County.

The SELPA provides a comprehensive program of staff development for district personnel and parents in the SELPA. The emphasis is on providing quality information about evidenced practices, legal trends, compliance support, legislative updates, and new and emerging trends in special education.

Special education student transportation services are provided as a related service for students who qualify with an identified need. The SELPA works with a private contractor in maintaining safe and cost-effective transportation services for students who are transported from their home to school and back each day.

Workability is a program to assist students with developmental disabilities to prepare for the world of work. Students are helped to obtain appropriate jobs in the community and are followed by a job coach to ensure their success on the job.

EARLY EDUCATION

The Early Education (EE) department provides direct services to young children, their families and a wide range of supportive services related to quality early care, and education instruction to school districts, the community, and the region. The major programs operated in EE are subsidized by local state or federal funds and not with the intent of recovering costs of the programs by other charges.

A.C.C.E.S.S. (A CHILD CARE AND EDUCATION SERVICES SYSTEM) childcare subsidy program manages reimbursement to child care providers for eligible families with funding from CalWORKS Stages 1, 2, and 3, California Alternative Payment Program (CAPP), Emergency Foster Child Care-Bridge, the child development block grant, and General Child Care (CCTR). Child Care subsidy programs are intended to defray some or all the cost of child care for eligible families to assist them in achieving their self-sufficiency goals. Families choose their own child care providers, which may include licensed care in centers, family child care homes or licensed-exempt care provided by eligible family, friends, or neighbors. A.C.C.E.S.S. staff provides information to families about child care quality, determines families' eligibility and need for child care, and reimburses child care providers for child care provided. Each month, A.C.C.E.S.S. processes more than \$1,700,000 of child care reimbursements to approximately 850 providers on behalf of more than 1,700 families and 2,200 children.

General Child Care (CCTR) is composed of an Infant/Toddler Center and Family Child Care Home Education Network (FCCHEN) Program. The Center serves approximately fifty-four children ages 0 to 4. The FCCHEN serves the same age group and has fifty-seven slots. The program works with licensed and pre-selected family child care homes who provide quality early learning and care programs for children. Through this program MCOE provides family child care home providers with coaching, technical assistance, and support provider relationships with families.

Child Care Support Services offered through the Early Education department include several interrelated programs that support improving child care quality, availability, and access in Merced County. The **Merced County Collaborative for Children and Families** (formally, the Local Child Care and Development Planning Council), whose member appointing authorities are the Merced County Superintendent of Schools and the Merced County Board of Supervisors, conducts mandated child care community needs assessments. The Collaborative assists in community child care planning and oversees Workforce Pathways. Workforce Pathways is a workforce development stipend program, which is designed to systematically raise the education level and retention of the early care and education workforce in Merced and Mariposa. It also operates the Universal PreKindergarten (UPK) mixed delivery planning grant. The purpose of this grant program is to expand access universally to preschool programs for three- and four-year-old children across the state through a mixed-delivery system. The focus is to support the relationship building between the local education agencies (LEAs), county office of education (COE), the LPC, and the R&R. The **Resource and Referral Program (R&R)** is mandated to maintain records on all licensed child care providers, including child care centers, in Merced County and is responsible for notifying the community of any action or impending action being taken against a child care provider by Community Care Licensing. R&R provides child care referrals to families and training and technical assistance to all early learning educators. Training covers a variety of topics including health and safety, trauma informed care, providing quality child care, child development, caring for children with challenging behaviors as well as many other topics related to early care and learning. R & R oversees a variety of grants that support child care quality and child care business development including the **Emergency Child Care Bridge Program** which focuses on linking families who are caring for children who have been removed from their custodial parent's home, with enhanced child care referrals and community resources to keep children with their families. Additionally, MCOE is responsible for administration of the **California Preschool Instructional Network (CPIN)** for the California County Superintendents Educational Services Association (CCSESA) Region VII (Fresno, Kings, Madera, Mariposa, Merced, and Tulare counties). The purpose of CPIN is to provide professional development and technical assistance to preschools and their administrators to ensure the highest quality programs. CPIN provides, facilitates, and/or coordinates professional development opportunities for the early childhood workforce, supports existing regional communication and collaboration among various early learning providers, and provides and gathers input regarding California Department of Education initiatives. A new focus of CPIN is to provide on-site technical assistance to state-funded preschool centers as well as Migrant child care programs.

The **Head Start/Early Head Start Program and Early Head Start Child Care Partnership (HS/EHS & EHS-CCP)** provides comprehensive child development services to 1,055 children and pregnant women from income eligible families and children with exceptional needs to prepare

them intellectually, socially, emotionally, and physically for school and life. Head Start serves 743 children ages three, four and five (until eligible for Transitional Kindergarten/kindergarten). Early Head Start serves 240 children birth through age three and pregnant women. The Early Head Start – Child Care Partnership serves seventy-two children, ages birth through four, by means of the A.C.C.E.S.S. Child Care Subsidy Program partnership with licensed home-based child care providers, Merced College Child Development Center and the EHS center in Planada. Also including the Head Start centers in Livingston and Los Banos. HS/EHS & EHS-CCP services are offered in a variety of program options including part day, extended day, full day/full year, partnerships, licensed family child care homes and home based. To be eligible for HS/EHS & EHS-CCP services, the family income must be at or below the federal poverty level. HS/EHS & EHS-CCP is required to serve a minimum of 10% of children with disabilities as documented on their Individual Education Plans/Individualized Family Service Plans. Merced County HS/EHS & EHS-CCP provides comprehensive services including education, health, and nutrition, special services (mental health and services for children with disabilities) along with family support services.

The **Family Resource Center (FRC)** offers an integrated system of community-based services including parent and resource (foster) parent training, trauma informed care trainings, nurturing parenting, co-parenting, anger management, and responses to child abuse and violence, and support that targets the needs of the most vulnerable families in Merced County. Services provided by FRC are funded through Merced County Human Services Agency, Merced County Behavioral Health Department, First 5 Merced County Commission and Merced County and Probation Department.

The EE department manages several **Other Programs and Grants** that receive funding through various sources including, First 5 Merced County, Public Health, Human Services Agency, and Behavioral Health Prevention and Early Intervention. Programs include **Caring Kids**, **Early Connections**, **Parents As Teachers (PAT) Home Visiting Program**, **IMPACT** (Improve and Maximize Programs So All Children Thrive) project, **Empowered Families** and **Parent Leadership Training Institute (PLTI)**.

- **IMPACT** provides leadership, coaching, playgroups, and professional development to early learning providers to ensure that high quality early care and education services are available for all children regardless of the where child care is provided.
- **The Caring Kids** program provides resources, playgroups, and services to children ages 0 to 5 and their families to help support healthy and optimal child development. The program helps children learn self-regulation and social skills. It teaches parents and caregivers the best ways to help children develop socially and emotionally. These services help build protective factors and reduce challenging behaviors which will increase the chances of children being successful in school.
- The **Home Visiting Program** engages the child’s family, foster parent, or guardian to plan for conducting screenings. Conduct development screenings of the child using the Ages and Stages Questionnaire (ASQ) and the Ages and Stages Questionnaire: Social-Emotional (ASQ:SE). Provide the family/guardian with prevention and early intervention resources such as “How to Raise Emotionally Healthy Children.” Provide the family with referrals to appropriate resources and/or services.

- The **Empowered Families** program works to improve the resiliency, knowledge, stability, and social connections for parents of children ages 0-5 throughout Merced County, including in historically underserved areas.
- The **Parent Leadership Training Institute (PLTI)** program is a two-generational strategy to bolster parental involvement while promoting the lifelong health, safety and learning of children. The program integrates child development leadership and democracy skills into a parent curriculum. Parents attend a 20-week program.
- The **Children's Leadership Training Institute (CLTI)** offers children ages 3 to 12 a parallel course to the Parent Leadership Training Institute when their parents attend PLTI classes. The model follows the PLTI class format, with children discussing civic topics through selected children's literature. CLTI provides a natural bridge for parents and children to share the course experience and reinforce the belief that ideas belong to the community and tools are in the hands of **all** its members.
- The **Quality Rating and Improvement System (QRIS)** is funded through the California Department of Social Services (CDSS). The QRIS consortium, called **Quality Counts! California** is the system through which the CDSS has established a definition of quality childcare. Our Quality Counts! California program provides ongoing support through coaching, professional development, and direct financial assistance to the California State Preschool Programs (CSPP) by supporting and encouraging high quality early learning opportunities for children and to prepare these children for success in school and life.

**Merced County Office of Education
Multi-Year Projection Assumptions
2024-2025 Adopted Budget**

LCFF SOURCES	Objects 8010-8099
2024-25 = LCFF Funding Model COLA 1.07%	
2025-26 = LCFF Funding Model COLA 2.93%	
2026-27 = LCFF Funding Model COLA 3.08%	

FEDERAL REVENUES	Objects 8100-8299
2024-25 = Budget	
2025-26 = No Change	
2026-27 = No Change	

OTHER STATE REVENUES	Objects 8300-8599
2024-25 = Budget	
2025-26 = Adjusted for one-time Revenues	
2026-27 = No Change	

OTHER LOCAL REVENUES and FINANCING SOURCES	Objects 8600-8799
2024-25 = Budget	
2025-26 = No Change	
2026-27 = No Change	

CERTIFICATED SALARIES	Objects 1000-1999
2024-25 = Budget	
2025-26 = 2.0% Increase in step and column and changes through attrition	
2026-27 = 3.0% Increase in step and column and changes through attrition	

CLASSIFIED SALARIES	Objects 2000-2999
2024-25 = Budget	
2025-26 = 2.0% Increase in step and column and changes through attrition	
2026-27 = 3.0% Increase in step and column and changes through attrition	

EMPLOYEE BENEFITS	Objects 3000-3999
Employee benefit cost are based on changes in salaries	
2024-25 = PERS 27.05% ; STRS 19.10%	
2025-26 = PERS 27.60% ; STRS 19.10%	
2026-27 = PERS 28.00% ; STRS 19.10%	

BOOKS AND SUPPLIES	Objects 4000-4999
2024-25 = Budget	
2025-26 = CPI 2.86% - Adjusted for one-time expenses	
2026-27 = CPI 2.87% - Adjusted for one-time expenses	

SERVICES, OTHER OPERATING EXPENSES	Objects 5000-5999
2024-25 = Budget, 3.10% CPI	
2025-26 = CPI 2.86% - Adjusted for one-time expenses	
2026-27 = CPI 2.87% - Adjusted for one-time expenses	

CAPITAL OUTLAY	Objects 6000-6599
Planned expenditures	

OTHER OUTGO/DIRECT and INDIRECT COSTS	Objects 7300-7399
2024-25 = Budget	
2025-26 = Adjusted for COP debt payment	
2026-27 = Adjusted for COP debt payment	

Percentages based on information from SSC's (School Services of California) Financial Projection Dartboard, version: 2024-25 May Revision as of May 21, 2024

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	23,317,987.00	6,908,404.00	30,226,391.00	23,967,840.00	6,908,404.00	30,876,244.00	2.1%
2) Federal Revenue		8100-8299	0.00	17,708,648.00	17,708,648.00	0.00	17,273,730.00	17,273,730.00	-2.5%
3) Other State Revenue		8300-8599	4,260,343.00	37,074,196.14	41,334,539.14	4,316,879.00	37,801,299.00	42,118,178.00	1.9%
4) Other Local Revenue		8600-8799	13,032,907.00	21,737,392.00	34,770,299.00	12,527,686.12	21,451,233.85	33,978,919.97	-2.3%
5) TOTAL, REVENUES			40,611,237.00	83,428,640.14	124,039,877.14	40,812,405.12	83,434,666.85	124,247,071.97	0.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,487,815.00	19,035,151.00	26,522,966.00	8,402,946.00	20,215,284.00	28,618,230.00	7.9%
2) Classified Salaries		2000-2999	13,172,615.00	23,626,945.00	36,799,560.00	13,883,671.00	25,121,891.50	39,005,562.50	6.0%
3) Employee Benefits		3000-3999	10,357,585.00	21,715,194.00	32,072,779.00	11,113,197.00	23,119,233.50	34,232,430.50	6.7%
4) Books and Supplies		4000-4999	2,201,824.00	4,021,640.62	6,223,464.62	2,218,078.00	3,680,748.00	5,898,826.00	-5.2%
5) Services and Other Operating Expenditures		5000-5999	10,466,573.57	12,967,829.70	23,434,403.27	11,355,205.94	11,270,995.00	22,626,200.94	-3.4%
6) Capital Outlay		6000-6999	2,150,274.00	5,107,248.09	7,257,522.09	1,004,413.00	3,564,100.00	4,568,513.00	-37.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	738,958.00	738,958.00	0.00	727,879.00	727,879.00	-1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,752,026.14)	5,948,749.66	(4,803,276.48)	(10,843,052.60)	6,300,532.67	(4,542,519.93)	-5.4%
9) TOTAL, EXPENDITURES			35,084,660.43	93,161,716.07	128,246,376.50	37,134,458.34	94,000,663.67	131,135,122.01	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,526,576.57	(9,733,075.93)	(4,206,499.36)	3,677,946.78	(10,565,996.82)	(6,888,050.04)	63.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	5,000.00	5,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,501,776.00)	4,501,776.00	0.00	(5,000,943.00)	5,000,943.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,501,776.00)	4,506,776.00	5,000.00	(5,000,943.00)	5,000,943.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,024,800.57	(5,226,299.93)	(4,201,499.36)	(1,322,996.22)	(5,565,053.82)	(6,888,050.04)	63.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,140,303.57	22,271,198.54	35,411,502.11	14,165,104.14	17,044,898.61	31,210,002.75	-11.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,140,303.57	22,271,198.54	35,411,502.11	14,165,104.14	17,044,898.61	31,210,002.75	-11.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,140,303.57	22,271,198.54	35,411,502.11	14,165,104.14	17,044,898.61	31,210,002.75	-11.9%
2) Ending Balance, June 30 (E + F1e)			14,165,104.14	17,044,898.61	31,210,002.75	12,842,107.92	11,479,844.79	24,321,952.71	-22.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,940.00	0.00	25,940.00	25,940.00	0.00	25,940.00	0.0%
Stores		9712	62,658.01	0.00	62,658.01	62,658.01	0.00	62,658.01	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	17,044,898.61	17,044,898.61	0.00	11,479,844.79	11,479,844.79	-32.6%
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	11,511,578.60	0.00	11,511,578.60	10,130,807.47	0.00	10,130,807.47	-12.0%
Safety	0000	9780	54,972.18		54,972.18			0.00	
Charter Oversight	0000	9780	99,291.44		99,291.44			0.00	
Special Education Expense	0000	9780	1,350,573.53		1,350,573.53			0.00	
Differentiated Assistance	0000	9780	897,722.48		897,722.48			0.00	
ROP/ Career Technology	0000	9780	919,994.95		919,994.95			0.00	
Court/ Community School Expense	0000	9780	4,723,151.59		4,723,151.59			0.00	
District Support Services	0000	9780	1,050,308.64		1,050,308.64			0.00	
Transportation	0000	9780	237,576.58		237,576.58			0.00	
Facilities	0000	9780	400,000.00		400,000.00			0.00	
Projected OPEB Changes	0000	9780	300,000.00		300,000.00			0.00	
ADA Fluctuation	0000	9780	211,432.82		211,432.82			0.00	
Merced City Project	0000	9780	325,000.00		325,000.00			0.00	
ITS Capital Expenditure	0000	9780	226,866.96		226,866.96			0.00	
Educational Services Expenses-Supplies	1100	9780	273,884.89		273,884.89			0.00	
Special Education Expenses-Supplies	1100	9780	1,409.40		1,409.40			0.00	
Alternative Education Expenses-Supplies	1100	9780	439,393.14		439,393.14			0.00	
Safety	0000	9780			0.00	54,972.18		54,972.18	

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter Oversight	0000	9780			0.00	56,091.44		56,091.44	
Special Education	0000	9780			0.00	29,648.53		29,648.53	
Differentiated Assistance	0000	9780			0.00	691,655.48		691,655.48	
ROP/Career Technology	0000	9780			0.00	540,846.95		540,846.95	
Court/Community School Expense	0000	9780			0.00	5,448,139.59		5,448,139.59	
District Support Services	0000	9780			0.00	690,322.42		690,322.42	
Transportation	0000	9780			0.00	466,796.58		466,796.58	
Facilities	0000	9780			0.00	400,000.00		400,000.00	
Projected OPEB	0000	9780			0.00	300,000.00		300,000.00	
ADA Fluctuation	0000	9780			0.00	211,432.82		211,432.82	
Merced City Project	0000	9780			0.00	325,000.00		325,000.00	
ITS Capital Expenditures	0000	9780			0.00	185,248.05		185,248.05	
Educational Services Expenses-Supplies	1100	9780			0.00	327,703.89		327,703.89	
Special Education Expenses-Supplies	1100	9780			0.00	1,409.40		1,409.40	
Alternative Education Expenses-Supplies	1100	9780			0.00	401,540.14		401,540.14	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,564,927.53	0.00	2,564,927.53	2,622,702.44	0.00	2,622,702.44	2.3%
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	18,707,433.26	12,826,673.71	31,534,106.97				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	35.00	185.00	220.00				
c) in Revolving Cash Account		9130	25,940.00	0.00	25,940.00				
d) with Fiscal Agent/Trustee		9135	0.00	582,585.18	582,585.18				
e) Collections Awaiting Deposit		9140	50,358.21	130,120.48	180,478.69				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	25,497.50	1,634,633.92	1,660,131.42				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	138,029.39	0.00	138,029.39				
6) Stores		9320	68,524.32	0.00	68,524.32				
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			19,015,817.68	15,174,198.29	34,190,015.97				
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	4,407,192.79	329,078.53	4,736,271.32				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	750,000.00	9,007.21	759,007.21				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			5,157,192.79	338,085.74	5,495,278.53				
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)			13,858,624.89	14,836,112.55	28,694,737.44				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	11,959,295.00	0.00	11,959,295.00	12,606,218.00	0.00	12,606,218.00	5.4%
Education Protection Account State Aid - Current Year		8012	54,014.00	0.00	54,014.00	56,944.00	0.00	56,944.00	5.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	116,344.00	0.00	116,344.00	116,344.00	0.00	116,344.00	0.0%
Timber Yield Tax		8022	7.00	0.00	7.00	7.00	0.00	7.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	15,264,381.00	0.00	15,264,381.00	15,264,381.00	0.00	15,264,381.00	0.0%
Unsecured Roll Taxes		8042	1,108,759.00	0.00	1,108,759.00	1,108,759.00	0.00	1,108,759.00	0.0%
Prior Years' Taxes		8043	34,538.00	0.00	34,538.00	34,538.00	0.00	34,538.00	0.0%
Supplemental Taxes		8044	519,679.00	0.00	519,679.00	519,679.00	0.00	519,679.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	381,929.00	0.00	381,929.00	381,929.00	0.00	381,929.00	0.0%

DescriptionResource CodesObject 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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	787,445.00	0.00	787,445.00	787,445.00	0.00	787,445.00	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			30,226,391.00	0.00	30,226,391.00	30,876,244.00	0.00	30,876,244.00	2.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	54,014.00		54,014.00	56,944.00		56,944.00	5.4%
All Other LCFF Transfers - Current Year	All Other	8091	(54,014.00)	0.00	(54,014.00)	(56,944.00)	0.00	(56,944.00)	5.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(6,908,404.00)	6,908,404.00	0.00	(6,908,404.00)	6,908,404.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			23,317,987.00	6,908,404.00	30,226,391.00	23,967,840.00	6,908,404.00	30,876,244.00	2.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,560,358.00	2,560,358.00	0.00	2,881,755.00	2,881,755.00	12.6%
Special Education Discretionary Grants		8182	0.00	263,822.00	263,822.00	0.00	257,204.00	257,204.00	-2.5%
Child Nutrition Programs		8220	0.00	57,000.00	57,000.00	0.00	57,000.00	57,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	125,170.00	125,170.00	0.00	114,091.00	114,091.00	-8.9%
Title I, Part A, Basic	3010	8290		383,964.00	383,964.00		408,626.00	408,626.00	6.4%
Title I, Part D, Local Delinquent Programs	3025	8290		354,258.00	354,258.00		223,448.00	223,448.00	-36.9%
Title II, Part A, Supporting Effective Instruction	4035	8290		35,505.00	35,505.00		35,505.00	35,505.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		51,157.00	51,157.00		47,794.00	47,794.00	-6.6%
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		10,125,373.00	10,125,373.00		10,459,885.00	10,459,885.00	3.3%
Career and Technical Education	3500-3599	8290		46,882.00	46,882.00		47,624.00	47,624.00	1.6%
All Other Federal Revenue	All Other	8290	0.00	3,705,159.00	3,705,159.00	0.00	2,740,798.00	2,740,798.00	-26.0%
TOTAL, FEDERAL REVENUE			0.00	17,708,648.00	17,708,648.00	0.00	17,273,730.00	17,273,730.00	-2.5%
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		23,256,021.00	23,256,021.00		23,683,290.00	23,683,290.00	1.8%
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	1,780,830.00	1,780,830.00	0.00	1,929,683.00	1,929,683.00	8.4%
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	13,000.00	13,000.00	0.00	13,000.00	13,000.00	0.0%
Mandated Costs Reimbursements		8550	115,400.00	0.00	115,400.00	115,400.00	0.00	115,400.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	215,296.00	96,043.00	311,339.00	228,524.00	92,959.00	321,483.00	3.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		5,653,791.00	5,653,791.00		5,638,791.00	5,638,791.00	-0.3%
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		127,119.00	127,119.00		104,014.00	104,014.00	-18.2%
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		146,000.00	146,000.00		146,000.00	146,000.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%

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)	
All Other State Revenue	All Other	8590	3,929,647.00	6,001,392.14	9,931,039.14	3,972,955.00	6,193,562.00	10,166,517.00	2.4%
TOTAL, OTHER STATE REVENUE			4,260,343.00	37,074,196.14	41,334,539.14	4,316,879.00	37,801,299.00	42,118,178.00	1.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	150,803.00	150,803.00	0.00	150,803.00	150,803.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	41,000.00	112,550.00	153,550.00	64,500.00	79,295.00	143,795.00	-6.4%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	800,000.00	492.00	800,492.00	800,000.00	2,982.00	802,982.00	0.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,780,638.00	2,727,220.00	6,507,858.00	3,598,724.16	2,859,704.00	6,458,428.16	-0.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,229,436.00	802,092.00	2,031,528.00	751,949.00	671,409.85	1,423,358.85	-29.9%
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	828,037.00	5,240,641.00	6,068,678.00	956,720.96	4,175,430.00	5,132,150.96	-15.4%
Tuition		8710	6,353,796.00	12,703,594.00	19,057,390.00	6,355,792.00	13,511,600.00	19,867,392.00	4.3%
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			13,032,907.00	21,737,392.00	34,770,299.00	12,527,686.12	21,451,233.85	33,978,919.97	-2.3%
TOTAL, REVENUES			40,611,237.00	83,428,640.14	124,039,877.14	40,812,405.12	83,434,666.85	124,247,071.97	0.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,549,222.00	13,092,146.00	15,641,368.00	2,727,760.00	14,184,272.00	16,912,032.00	8.1%
Certificated Pupil Support Salaries		1200	124,296.00	2,681,241.00	2,805,537.00	119,370.00	2,718,275.00	2,837,645.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	4,767,297.00	3,147,923.00	7,915,220.00	5,555,816.00	3,200,788.00	8,756,604.00	10.6%
Other Certificated Salaries		1900	47,000.00	113,841.00	160,841.00	0.00	111,949.00	111,949.00	-30.4%
TOTAL, CERTIFICATED SALARIES			7,487,815.00	19,035,151.00	26,522,966.00	8,402,946.00	20,215,284.00	28,618,230.00	7.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	118,930.00	12,207,603.00	12,326,533.00	120,195.00	13,236,578.00	13,356,773.00	8.4%
Classified Support Salaries		2200	2,765,123.00	5,104,259.00	7,869,382.00	2,930,283.00	5,360,376.00	8,290,659.00	5.4%
Classified Supervisors' and Administrators' Salaries		2300	4,576,863.00	2,837,566.00	7,414,429.00	4,754,219.00	2,979,375.50	7,733,594.50	4.3%
Clerical, Technical and Office Salaries		2400	5,623,207.00	1,841,177.00	7,464,384.00	5,989,846.00	1,950,193.00	7,940,039.00	6.4%
Other Classified Salaries		2900	88,492.00	1,636,340.00	1,724,832.00	89,128.00	1,595,369.00	1,684,497.00	-2.3%

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)	
TOTAL, CLASSIFIED SALARIES			13,172,615.00	23,626,945.00	36,799,560.00	13,883,671.00	25,121,891.50	39,005,562.50	6.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,407,543.00	3,527,566.00	4,935,109.00	1,569,632.00	3,735,607.00	5,305,239.00	7.5%
PERS		3201-3202	3,496,738.00	5,572,394.00	9,069,132.00	3,710,078.00	6,099,898.00	9,809,976.00	8.2%
OASDI/Medicare/Alternative		3301-3302	1,093,570.00	2,025,903.00	3,119,473.00	1,168,326.00	2,170,320.00	3,338,646.00	7.0%
Health and Welfare Benefits		3401-3402	3,457,272.00	8,655,382.00	12,112,654.00	3,712,180.00	9,166,885.00	12,879,065.00	6.3%
Unemployment Insurance		3501-3502	10,187.00	21,761.00	31,948.00	11,140.00	33,872.00	45,012.00	40.9%
Workers' Compensation		3601-3602	635,685.00	1,400,129.00	2,035,814.00	676,373.00	1,376,404.00	2,052,777.00	0.8%
OPEB, Allocated		3701-3702	246,490.00	511,754.00	758,244.00	265,468.00	536,247.50	801,715.50	5.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,100.00	305.00	10,405.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			10,357,585.00	21,715,194.00	32,072,779.00	11,113,197.00	23,119,233.50	34,232,430.50	6.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	91,493.00	50,888.00	142,381.00	28,610.00	84,709.00	113,319.00	-20.4%
Materials and Supplies		4300	1,528,300.00	3,076,720.13	4,605,020.13	1,614,221.00	2,816,754.00	4,430,975.00	-3.8%
Noncapitalized Equipment		4400	582,031.00	721,272.00	1,303,303.00	575,247.00	616,476.00	1,191,723.00	-8.6%
Food		4700	0.00	172,760.49	172,760.49	0.00	162,809.00	162,809.00	-5.8%
TOTAL, BOOKS AND SUPPLIES			2,201,824.00	4,021,640.62	6,223,464.62	2,218,078.00	3,680,748.00	5,898,826.00	-5.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	7,325,257.00	3,905,801.00	11,231,058.00	7,625,257.00	2,914,313.00	10,539,570.00	-6.2%
Travel and Conferences		5200	318,962.00	609,907.00	928,869.00	360,464.00	507,978.00	868,442.00	-6.5%
Dues and Memberships		5300	91,547.00	6,210.00	97,757.00	84,251.00	6,750.00	91,001.00	-6.9%
Insurance	5400 - 5450		494,232.00	87,207.00	581,439.00	489,632.00	84,788.00	574,420.00	-1.2%
Operations and Housekeeping Services		5500	1,173,301.00	137,988.00	1,311,289.00	1,174,243.00	138,296.00	1,312,539.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	764,865.00	473,323.00	1,238,188.00	779,032.00	491,533.00	1,270,565.00	2.6%
Transfers of Direct Costs		5710	(2,843,997.00)	2,843,997.00	0.00	(2,720,463.00)	2,720,463.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,410,296.00)	(22,300.00)	(2,432,596.00)	(2,720,454.00)	(6,568.00)	(2,727,022.00)	12.1%
Professional/Consulting Services and Operating Expenditures		5800	5,128,435.57	4,837,359.70	9,965,795.27	5,858,126.94	4,291,086.00	10,149,212.94	1.8%
Communications		5900	424,267.00	88,337.00	512,604.00	425,117.00	122,356.00	547,473.00	6.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,466,573.57	12,967,829.70	23,434,403.27	11,355,205.94	11,270,995.00	22,626,200.94	-3.4%
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	1,313,000.00	4,214,862.09	5,527,862.09	250,000.00	3,096,356.00	3,346,356.00	-39.5%
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	837,274.00	892,386.00	1,729,660.00	754,413.00	467,744.00	1,222,157.00	-29.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,150,274.00	5,107,248.09	7,257,522.09	1,004,413.00	3,564,100.00	4,568,513.00	-37.1%
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	40,000.00	40,000.00	0.00	40,000.00	40,000.00	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	125,170.00	125,170.00	0.00	114,091.00	114,091.00	-8.9%
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	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)	
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	263,788.00	263,788.00	0.00	263,788.00	263,788.00	0.0%
Other Debt Service - Principal		7439	0.00	310,000.00	310,000.00	0.00	310,000.00	310,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	738,958.00	738,958.00	0.00	727,879.00	727,879.00	-1.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,948,749.66)	5,948,749.66	0.00	(6,300,532.67)	6,300,532.67	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(4,803,276.48)	0.00	(4,803,276.48)	(4,542,519.93)	0.00	(4,542,519.93)	-5.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,752,026.14)	5,948,749.66	(4,803,276.48)	(10,843,052.60)	6,300,532.67	(4,542,519.93)	-5.4%
TOTAL, EXPENDITURES			35,084,660.43	93,161,716.07	128,246,376.50	37,134,458.34	94,000,663.67	131,135,122.01	2.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	5,000.00	5,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	5,000.00	5,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
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	(4,501,776.00)	4,501,776.00	0.00	(3,980,018.00)	3,980,018.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(1,020,925.00)	1,020,925.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,501,776.00)	4,501,776.00	0.00	(5,000,943.00)	5,000,943.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,501,776.00)	4,506,776.00	5,000.00	(5,000,943.00)	5,000,943.00	0.00	-100.0%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	23,317,987.00	6,908,404.00	30,226,391.00	23,967,840.00	6,908,404.00	30,876,244.00	2.1%
2) Federal Revenue		8100-8299	0.00	17,708,648.00	17,708,648.00	0.00	17,273,730.00	17,273,730.00	-2.5%
3) Other State Revenue		8300-8599	4,260,343.00	37,074,196.14	41,334,539.14	4,316,879.00	37,801,299.00	42,118,178.00	1.9%
4) Other Local Revenue		8600-8799	13,032,907.00	21,737,392.00	34,770,299.00	12,527,686.12	21,451,233.85	33,978,919.97	-2.3%
5) TOTAL, REVENUES			40,611,237.00	83,428,640.14	124,039,877.14	40,812,405.12	83,434,666.85	124,247,071.97	0.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	4,577,670.00	46,037,489.83	50,615,159.83	5,483,701.00	48,704,195.00	54,187,896.00	7.1%
2) Instruction - Related Services	2000-2999		9,974,124.00	15,553,903.00	25,528,027.00	11,329,380.00	15,545,105.00	26,874,485.00	5.3%
3) Pupil Services	3000-3999		9,288,295.00	13,937,481.49	23,225,776.49	9,560,693.00	13,648,285.00	23,208,978.00	-0.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		248,768.00	648,999.00	897,767.00	208,860.00	657,547.00	866,407.00	-3.5%
6) Enterprise	6000-6999		141,959.00	398,391.00	540,350.00	165,149.00	388,051.00	553,200.00	2.4%
7) General Administration	7000-7999		7,852,876.43	5,948,749.66	13,801,626.09	8,171,699.34	6,300,532.67	14,472,232.01	4.9%
8) Plant Services	8000-8999		3,000,968.00	9,868,244.09	12,869,212.09	2,214,976.00	7,999,569.00	10,214,545.00	-20.6%
9) Other Outgo	9000-9999		0.00	768,458.00	768,458.00	0.00	757,379.00	757,379.00	-1.4%
10) TOTAL, EXPENDITURES			35,084,660.43	93,161,716.07	128,246,376.50	37,134,458.34	94,000,663.67	131,135,122.01	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,526,576.57	(9,733,075.93)	(4,206,499.36)	3,677,946.78	(10,565,996.82)	(6,888,050.04)	63.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	5,000.00	5,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,501,776.00)	4,501,776.00	0.00	(5,000,943.00)	5,000,943.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,501,776.00)	4,506,776.00	5,000.00	(5,000,943.00)	5,000,943.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,024,800.57	(5,226,299.93)	(4,201,499.36)	(1,322,996.22)	(5,565,053.82)	(6,888,050.04)	63.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,140,303.57	22,271,198.54	35,411,502.11	14,165,104.14	17,044,898.61	31,210,002.75	-11.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,140,303.57	22,271,198.54	35,411,502.11	14,165,104.14	17,044,898.61	31,210,002.75	-11.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,140,303.57	22,271,198.54	35,411,502.11	14,165,104.14	17,044,898.61	31,210,002.75	-11.9%
2) Ending Balance, June 30 (E + F1e)			14,165,104.14	17,044,898.61	31,210,002.75	12,842,107.92	11,479,844.79	24,321,952.71	-22.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,940.00	0.00	25,940.00	25,940.00	0.00	25,940.00	0.0%
Stores		9712	62,658.01	0.00	62,658.01	62,658.01	0.00	62,658.01	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	17,044,898.61	17,044,898.61	0.00	11,479,844.79	11,479,844.79	-32.6%
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	11,511,578.60	0.00	11,511,578.60	10,130,807.47	0.00	10,130,807.47	-12.0%
Safety	0000	9780	54,972.18		54,972.18			0.00	
Charter Oversight	0000	9780	99,291.44		99,291.44			0.00	
Special Education Expense	0000	9780	1,350,573.53		1,350,573.53			0.00	
Differentiated Assistance	0000	9780	897,722.48		897,722.48			0.00	
ROP/ Career Technology	0000	9780	919,994.95		919,994.95			0.00	
Court/ Community School Expense	0000	9780	4,723,151.59		4,723,151.59			0.00	
District Support Services	0000	9780	1,050,308.64		1,050,308.64			0.00	
Transportation	0000	9780	237,576.58		237,576.58			0.00	
Facilities	0000	9780	400,000.00		400,000.00			0.00	
Projected OPEB Changes	0000	9780	300,000.00		300,000.00			0.00	
ADA Fluctuation	0000	9780	211,432.82		211,432.82			0.00	
Merced City Project	0000	9780	325,000.00		325,000.00			0.00	
ITS Capital Expenditure	0000	9780	226,866.96		226,866.96			0.00	
Educational Services Expenses-Supplies	1100	9780	273,884.89		273,884.89			0.00	
Special Education Expenses-Supplies	1100	9780	1,409.40		1,409.40			0.00	
Alternative Education Expenses-Supplies	1100	9780	439,393.14		439,393.14			0.00	

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)	
Safety	0000	9780			0.00	54,972.18		54,972.18	
Charter Oversight	0000	9780			0.00	55,091.44		55,091.44	
Special Education	0000	9780			0.00	29,648.53		29,648.53	
Differentiated Assistance	0000	9780			0.00	691,655.48		691,655.48	
ROP/Career Technology	0000	9780			0.00	540,846.95		540,846.95	
Court/Community School Expense	0000	9780			0.00	5,448,139.59		5,448,139.59	
District Support Services	0000	9780			0.00	690,322.42		690,322.42	
Transportation	0000	9780			0.00	466,796.58		466,796.58	
Facilities	0000	9780			0.00	400,000.00		400,000.00	
Projected OPEB	0000	9780			0.00	300,000.00		300,000.00	
ADA Fluctuation	0000	9780			0.00	211,432.82		211,432.82	
Merced City Project	0000	9780			0.00	325,000.00		325,000.00	
ITS Capital Expenditures	0000	9780			0.00	185,248.05		185,248.05	
Educational Services Expenses-Supplies	1100	9780			0.00	327,703.89		327,703.89	
Special Education Expenses-Supplies	1100	9780			0.00	1,409.40		1,409.40	
Alternative Education Expenses-Supplies	1100	9780			0.00	401,540.14		401,540.14	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,564,927.53	0.00	2,564,927.53	2,622,702.44	0.00	2,622,702.44	2.3%
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	236,251.71	19,173.71
6266	Educator Effectiveness, FY 2021-22	1,056,063.62	637,681.51
6300	Lottery: Instructional Materials	314,545.50	306,036.50
6318	Antibias Education Grant	100,000.00	62,257.00
6331	CA Community Schools Partnership Act - Planning Grant	75,408.00	98,574.00
6500	Special Education	4,855,794.49	2,135,112.49
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	444,453.48	37,557.48
6546	Mental Health-Related Services	533,102.67	339,615.67
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	448,257.12	383,367.12
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	48,532.00	66,257.00
7311	Classified School Employee Professional Development Block Grant	59,673.67	54,928.00
7339	Dual Enrollment Opportunities	165,043.00	134,634.00
7399	LCFF Equity Multiplier	1,024,548.00	2,049,096.00
7412	A-G Access/Success Grant	116,129.68	0.00
7413	A-G Learning Loss Mitigation Grant	65,922.00	11,375.00
7425	Expanded Learning Opportunities (ELO) Grant	17,851.23	17,851.23
7435	Learning Recovery Emergency Block Grant	593,295.19	129,626.19
7810	Other Restricted State	9,332.00	9,332.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	413,381.62	343,746.62
9010	Other Restricted Local	6,467,313.63	4,643,623.27
Total, Restricted Balance		17,044,898.61	11,479,844.79

Charter School Fund Fund 09

The Merced County Office of Education supports and sponsors a community-initiated charter school, Merced Scholars Charter School, and the Come Back Charter School.

Merced Scholars Charter School serves students in grades K-12 within Merced County as well as adjacent counties. The program is designed for families striving for academic excellence for their students in a personalized learning environment and for a seamless transition into post-secondary education. Students receive instruction from a credentialed teacher within a personalized, one-on-one learning environment. The Charter School opened in the fall of 2004 and in 2024-25 is projected to serve over 380 students.

Merced Scholars Charter School opened a new dual language program for Hmong/English and Spanish/English in 2022-23. The program is designed to provide a world-class education that promotes and prepares students to be multilingual and multicultural. The program is classroom-based and began with grades TK-First and will expand up to sixth grade. The program is projected to serve over 500 students at full capacity.

Come Back Charter School opened in the fall of 2018 and serves students ages 18 and up. The school provides an opportunity for adult students to finish earning their high school diploma through an independent study program. In 2024-25 the school is projected to serve over 150 students.

Summary of the Charter School Fund FY 2024-25 Adopted Budget:

Beginning Balance	\$ 1,053,140
Revenue	\$ 7,361,232
Planned Expenditures	\$ <u>(7,171,629)</u>
Ending Fund Balance	\$ 1,242,743

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,748,904.00	6,157,410.00	7.1%
2) Federal Revenue		8100-8299	560,158.00	295,449.00	-47.3%
3) Other State Revenue		8300-8599	637,622.00	884,373.00	38.7%
4) Other Local Revenue		8600-8799	24,000.00	24,000.00	0.0%
5) TOTAL, REVENUES			6,970,684.00	7,361,232.00	5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,700,072.00	2,605,347.00	-3.5%
2) Classified Salaries		2000-2999	730,577.00	717,060.00	-1.9%
3) Employee Benefits		3000-3999	1,525,311.00	1,493,733.00	-2.1%
4) Books and Supplies		4000-4999	443,485.00	336,461.00	-24.1%
5) Services and Other Operating Expenditures		5000-5999	1,384,384.00	1,347,561.00	-2.7%
6) Capital Outlay		6000-6999	96,500.00	146,500.00	51.8%
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	541,088.48	524,967.56	-3.0%
9) TOTAL, EXPENDITURES			7,421,417.48	7,171,629.56	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(450,733.48)	189,602.44	-142.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(455,733.48)	189,602.44	-141.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,508,874.27	1,053,140.79	-30.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,508,874.27	1,053,140.79	-30.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,508,874.27	1,053,140.79	-30.2%
2) Ending Balance, June 30 (E + F1e)			1,053,140.79	1,242,743.23	18.0%
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	738,852.89	541,530.33	-26.7%
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	314,287.90	701,212.90	123.1%
Charter Facilities Reserve	0000	9780	246,543.04		
Charter Facilities Reserve	1100	9780	67,744.86		
Charter Facilities Reserve	0000	9780		610,037.04	
Charter Facilities Reserve	1100	9780		91,175.86	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,728,250.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(69,747.31)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,007.21		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,667,510.30		
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	58.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	58,020.12		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	4,924.66		
6) TOTAL, LIABILITIES			63,003.06		
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)			1,604,507.24		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	4,709,102.00	4,967,546.00	5.5%
Education Protection Account State Aid - Current Year		8012	1,039,802.00	1,189,864.00	14.4%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	1,039,802.00	1,189,864.00	14.4%
All Other LCFF Transfers - Current Year	All Other	8091	(1,039,802.00)	(1,189,864.00)	14.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,748,904.00	6,157,410.00	7.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,396.00	4,305.00	79.7%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	137,094.00	107,632.00	-21.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	8,432.00	8,432.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	6,069.00	3,034.00	-50.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	179,431.00	172,046.00	-4.1%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	226,736.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			560,158.00	295,449.00	-47.3%
OTHER STATE REVENUE					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	155,104.00	159,089.00	2.6%
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%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	15,336.00	16,520.00	7.7%
Lottery - Unrestricted and Instructional Materials		8560	89,487.00	101,427.00	13.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	377,695.00	607,337.00	60.8%
TOTAL, OTHER STATE REVENUE			637,622.00	884,373.00	38.7%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,000.00	21,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	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%
All Other Local Revenue		8699	3,000.00	3,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,000.00	24,000.00	0.0%
TOTAL, REVENUES			6,970,684.00	7,361,232.00	5.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,245,540.00	2,204,680.00	-1.8%
Certificated Pupil Support Salaries		1200	171,564.00	160,150.00	-6.7%
Certificated Supervisors' and Administrators' Salaries		1300	282,968.00	240,517.00	-15.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,700,072.00	2,605,347.00	-3.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	223,331.00	225,002.00	0.7%
Classified Support Salaries		2200	161,219.00	137,405.00	-14.8%
Classified Supervisors' and Administrators' Salaries		2300	39,879.00	83,933.00	110.5%
Clerical, Technical and Office Salaries		2400	296,148.00	248,720.00	-16.0%
Other Classified Salaries		2900	10,000.00	22,000.00	120.0%
TOTAL, CLASSIFIED SALARIES			730,577.00	717,060.00	-1.9%
EMPLOYEE BENEFITS					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
STRS		3101-3102	494,055.00	497,620.00	0.7%
PERS		3201-3202	191,119.00	189,379.00	-0.9%
OASDI/Medicare/Alternative		3301-3302	93,948.00	91,320.00	-2.8%
Health and Welfare Benefits		3401-3402	599,166.00	571,017.00	-4.7%
Unemployment Insurance		3501-3502	1,699.00	1,652.00	-2.8%
Workers' Compensation		3601-3602	104,342.00	103,096.00	-1.2%
OPEB, Allocated		3701-3702	40,982.00	39,649.00	-3.3%
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			1,525,311.00	1,493,733.00	-2.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	12,623.00	5,000.00	-60.4%
Books and Other Reference Materials		4200	25,000.00	13,500.00	-46.0%
Materials and Supplies		4300	301,862.00	254,461.00	-15.7%
Noncapitalized Equipment		4400	104,000.00	63,500.00	-38.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			443,485.00	336,461.00	-24.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	41,057.00	27,010.00	-34.2%
Dues and Memberships		5300	8,500.00	8,500.00	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	5,250.00	4,750.00	-9.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	700,801.00	719,766.00	2.7%
Professional/Consulting Services and Operating Expenditures		5800	611,676.00	569,185.00	-6.9%
Communications		5900	17,100.00	18,350.00	7.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,384,384.00	1,347,561.00	-2.7%
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	96,500.00	146,500.00	51.8%
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			96,500.00	146,500.00	51.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
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%
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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	541,088.48	524,967.56	-3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			541,088.48	524,967.56	-3.0%
TOTAL, EXPENDITURES			7,421,417.48	7,171,629.56	-3.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	5,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,000.00)	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	5,748,904.00	6,157,410.00	7.1%
2) Federal Revenue		8100-8299	560,158.00	295,449.00	-47.3%
3) Other State Revenue		8300-8599	637,622.00	884,373.00	38.7%
4) Other Local Revenue		8600-8799	24,000.00	24,000.00	0.0%
5) TOTAL, REVENUES			6,970,684.00	7,361,232.00	5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,356,538.00	4,168,618.00	-4.3%
2) Instruction - Related Services	2000-2999		1,256,174.00	1,168,528.00	-7.0%
3) Pupil Services	3000-3999		624,537.00	604,471.00	-3.2%
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		541,088.48	524,967.56	-3.0%
8) Plant Services	8000-8999		643,080.00	705,045.00	9.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,421,417.48	7,171,629.56	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(450,733.48)	189,602.44	-142.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(455,733.48)	189,602.44	-141.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,508,874.27	1,053,140.79	-30.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,508,874.27	1,053,140.79	-30.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,508,874.27	1,053,140.79	-30.2%
2) Ending Balance, June 30 (E + F1e)			1,053,140.79	1,242,743.23	18.0%
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	738,852.89	541,530.33	-26.7%
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	314,287.90	701,212.90	123.1%
Charter Facilities Reserve	0000	9780	246,543.04		
Charter Facilities Reserve	1100	9780	67,744.86		
Charter Facilities Reserve	0000	9780		610,037.04	
Charter Facilities Reserve	1100	9780		91,175.86	
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
6266	Educator Effectiveness, FY 2021-22	1,571.23	0.00
6300	Lottery: Instructional Materials	31,442.46	46,770.46
6331	CA Community Schools Partnership Act - Planning Grant	0.00	49,069.00
6500	Special Education	7,377.22	15,555.22
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	181,051.00	136,709.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	66,946.00	83,392.00
7339	Dual Enrollment Opportunities	82,330.00	66,396.00
7412	A-G Access/Success Grant	95,694.99	12,465.01
7413	A-G Learning Loss Mitigation Grant	133,142.00	84,870.00
7435	Learning Recovery Emergency Block Grant	82,543.00	26,363.00
9010	Other Restricted Local	56,754.99	19,940.64
Total, Restricted Balance		738,852.89	541,530.33

Special Education Pass-Through Fund Fund 10

The California Department of Education (CDE) established a special revenue fund for use by the Administration Unit (AU) of a Special Education Local Plan Area (SELPA) to account for special education pass-through revenues outside the general fund (01). LEAs were required to start using this new fund in 2011-12. The fund will allow CDE to improve their comparability of LEAs.

Generally, the fund is required for AUs that receive pass-through revenue for special education from federal, state, or local sources having administrative involvement in allocating and distributing the revenues to other member agencies.

Merced County Office of Education is the AU of the SELPA and will receive revenue in fund 10 that will immediately be passed through to the 20 school districts in Merced County. The creation and use of the fund does not change how we allocate Special Education revenue only where we report the revenue and subsequent pass-through. Revenue received to operate MCOE's special education programs will still be received and recorded in the general fund (01).

Summary of the Special Education Pass-Through Fund FY 2024-25 Adopted Budget:

Beginning Balance	\$	0
Revenue	\$	33,978,329
Planned Expenditures	\$	<u>(33,978,329)</u>
Ending Fund Balance	\$	0

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	9,648,558.00	10,461,953.00	8.4%
3) Other State Revenue		8300-8599	22,465,835.00	23,516,376.00	4.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			32,114,393.00	33,978,329.00	5.8%
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	32,114,393.00	33,978,329.00	5.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,114,393.00	33,978,329.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,471.21		
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			29,471.21		
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	4,122,037.66		
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			4,122,037.66		
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)			(4,092,566.45)		
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	9,648,558.00	10,461,953.00	8.4%
TOTAL, FEDERAL REVENUE			9,648,558.00	10,461,953.00	8.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	22,465,835.00	23,516,376.00	4.7%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			22,465,835.00	23,516,376.00	4.7%
OTHER LOCAL REVENUE					
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					
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			0.00	0.00	0.0%
TOTAL, REVENUES			32,114,393.00	33,978,329.00	5.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	9,648,558.00	10,461,953.00	8.4%
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	22,465,835.00	23,516,376.00	4.7%
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)			32,114,393.00	33,978,329.00	5.8%
TOTAL, EXPENDITURES			32,114,393.00	33,978,329.00	5.8%

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	9,648,558.00	10,461,953.00	8.4%
3) Other State Revenue		8300-8599	22,465,835.00	23,516,376.00	4.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			32,114,393.00	33,978,329.00	5.8%
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		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	32,114,393.00	33,978,329.00	5.8%
10) TOTAL, EXPENDITURES			32,114,393.00	33,978,329.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

**Adult Education Fund
Fund 11**

The Adult Education fund was established in fiscal year 2015-16 to account for the Adult Education Block grant. The MCOE is a member of a consortium with seven other school districts and Merced College. The MCOE receives funding as a sub-recipient via Merced Community College. The Adult Education block grant program serves state and national interests by providing life-long educational opportunities and support services to all adults. Adult education provides free or low-cost classes to Californians ages 18 and older.

**Summary of the Adult Education Fund
FY 2024-25 Adopted Budget:**

Beginning Balance	\$	211,203
Revenue	\$	996,693
Planned Expenditures	\$	<u>(1,007,197)</u>
Ending Fund Balance	\$	200,699

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	603,329.00	561,050.00	-7.0%
4) Other Local Revenue		8600-8799	732,486.00	435,643.00	-40.5%
5) TOTAL, REVENUES			1,335,815.00	996,693.00	-25.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	484,512.00	385,844.00	-20.4%
2) Classified Salaries		2000-2999	228,698.00	142,710.00	-37.6%
3) Employee Benefits		3000-3999	356,677.00	257,340.00	-27.9%
4) Books and Supplies		4000-4999	38,686.00	13,017.00	-66.4%
5) Services and Other Operating Expenditures		5000-5999	161,155.00	160,324.00	-0.5%
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	63,487.00	47,962.37	-24.5%
9) TOTAL, EXPENDITURES			1,333,215.00	1,007,197.37	-24.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,600.00	(10,504.37)	-504.0%
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)			2,600.00	(10,504.37)	-504.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208,603.23	211,203.23	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,603.23	211,203.23	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208,603.23	211,203.23	1.2%
2) Ending Balance, June 30 (E + F1e)			211,203.23	200,698.86	-5.0%
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	14,210.37	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	196,992.86	200,698.86	1.9%
Adult Education Expenses	0000	9780	196,992.86		
Adult Education Expenses	0000	9780		200,698.86	
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	84,209.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	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			84,209.58		
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	246.77		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			246.77		
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)			83,962.81		
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	593,909.00	551,630.00	-7.1%
All Other State Revenue	All Other	8590	9,420.00	9,420.00	0.0%
TOTAL, OTHER STATE REVENUE			603,329.00	561,050.00	-7.0%
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	2,600.00	3,706.00	42.5%
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	729,886.00	431,937.00	-40.8%
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			732,486.00	435,643.00	-40.5%
TOTAL, REVENUES			1,335,815.00	996,693.00	-25.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	484,512.00	385,844.00	-20.4%
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			484,512.00	385,844.00	-20.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	169,683.00	83,816.00	-50.6%
Classified Support Salaries		2200	59,015.00	58,894.00	-0.2%
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			228,698.00	142,710.00	-37.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	92,542.00	73,697.00	-20.4%
PERS		3201-3202	61,748.00	41,076.00	-33.5%
OASDI/Medicare/Alternative		3301-3302	24,523.00	17,249.00	-29.7%
Health and Welfare Benefits		3401-3402	144,700.00	102,300.00	-29.3%
Unemployment Insurance		3501-3502	355.00	269.00	-24.2%
Workers' Compensation		3601-3602	24,251.00	16,295.00	-32.8%
OPEB, Allocated		3701-3702	8,558.00	6,454.00	-24.6%
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			356,677.00	257,340.00	-27.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,130.00	2,130.00	0.0%
Materials and Supplies		4300	36,556.00	10,887.00	-70.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,686.00	13,017.00	-66.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,708.00	11,695.00	9.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,000.00	49,101.00	2.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	85,880.00	88,728.00	3.3%
Professional/Consulting Services and Operating Expenditures		5800	11,567.00	10,800.00	-6.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			161,155.00	160,324.00	-0.5%
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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	63,487.00	47,962.37	-24.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			63,487.00	47,962.37	-24.5%
TOTAL, EXPENDITURES			1,333,215.00	1,007,197.37	-24.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	603,329.00	561,050.00	-7.0%
4) Other Local Revenue		8600-8799	732,486.00	435,643.00	-40.5%
5) TOTAL, REVENUES			1,335,815.00	996,693.00	-25.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,014,051.00	700,180.00	-31.0%
2) Instruction - Related Services	2000-2999		104,089.00	98,731.00	-5.1%
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		63,487.00	47,962.37	-24.5%
8) Plant Services	8000-8999		151,588.00	160,324.00	5.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,333,215.00	1,007,197.37	-24.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,600.00	(10,504.37)	-504.0%
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)			2,600.00	(10,504.37)	-504.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208,603.23	211,203.23	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,603.23	211,203.23	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208,603.23	211,203.23	1.2%
2) Ending Balance, June 30 (E + F1e)			211,203.23	200,698.86	-5.0%
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	14,210.37	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	196,992.86	200,698.86	1.9%
Adult Education Expenses	0000	9780	196,992.86		
Adult Education Expenses	0000	9780		200,698.86	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
6391	Adult Education Program	14,210.37	0.00
Total, Restricted Balance		14,210.37	0.00

Child Development Fund Fund 12

The Child Development fund was established in fiscal year 2004-05 to account for the federal, state and local revenues of the child development programs. The programs operating under this fund are subsidized by state or federal funds and not with the intent of recovering costs of the programs by other charges.

Early Education has a long and successful history of operating programs that benefit children ages 0-5, their families and child care providers. There are two divisions within the Early Education Department, the Early Education Support Programs (EESP) and Head Start (HS).

EESP works to empower, support and build capacity for all children, families and child care providers of Merced County. The work of EESP also extends out to other counties within the Central Valley. Services provided include financial child care assistance, child care referrals, home visiting, workforce development, coaching, professional growth opportunities and family engagement.

EESP includes all Child Care Subsidy Programs, Early Head Start Partnership, Child Care Resource and Referral Services, Merced County Collaborative for Children and Families, Caring Kids home visiting program, California Preschool Instructional Network and General Child Care Center.

The Head Start/Early Head Start program provides comprehensive early childhood development and related services to children ages 0 to kindergarten and pregnant people from income eligible families and children with exceptional needs. Head Start/Early Head Start prepares young children intellectually, socially, emotionally, and physically for school and life, and assists families in meeting their self-sufficiency goals.

Summary of the Child Development Fund FY 2024-25 Adopted Budget:

Beginning Balance	\$	1,073,459
Revenue	\$	57,811,713
Planned Expenditures	\$	(57,879,472)
Ending Fund Balance	\$	1,005,700

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	40,234,914.00	34,896,253.00	-13.3%
3) Other State Revenue		8300-8599	11,695,776.00	11,699,731.00	0.0%
4) Other Local Revenue		8600-8799	10,536,975.00	11,215,729.00	6.4%
5) TOTAL, REVENUES			62,467,665.00	57,811,713.00	-7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,052,664.00	6,075,421.00	0.4%
2) Classified Salaries		2000-2999	8,806,655.00	9,634,127.00	9.4%
3) Employee Benefits		3000-3999	7,549,163.00	7,949,071.00	5.3%
4) Books and Supplies		4000-4999	2,339,037.00	2,088,617.00	-10.7%
5) Services and Other Operating Expenditures		5000-5999	28,908,469.00	24,317,162.00	-15.9%
6) Capital Outlay		6000-6999	4,477,738.00	3,845,484.00	-14.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,198,701.00	3,969,590.00	-5.5%
9) TOTAL, EXPENDITURES			62,332,427.00	57,879,472.00	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			135,238.00	(67,759.00)	-150.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			135,238.00	(67,759.00)	-150.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	938,221.72	1,073,459.72	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			938,221.72	1,073,459.72	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			938,221.72	1,073,459.72	14.4%
2) Ending Balance, June 30 (E + F1e)			1,073,459.72	1,005,700.72	-6.3%
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	1,073,459.72	1,005,700.72	-6.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(139,875.55)		
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	157,999.59		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	33,419.26		
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			51,543.30		
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	14,277.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,079,762.50		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,601.89		
6) TOTAL, LIABILITIES			2,095,641.83		
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)			(2,044,098.53)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	539,291.00	539,291.00	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	39,695,623.00	34,356,962.00	-13.4%
TOTAL, FEDERAL REVENUE			40,234,914.00	34,896,253.00	-13.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	32,000.00	32,000.00	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	11,663,776.00	11,667,731.00	0.0%
TOTAL, OTHER STATE REVENUE			11,695,776.00	11,699,731.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	5,000.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	36,430.00	40,218.00	10.4%
Other Local Revenue					
All Other Local Revenue		8699	10,495,545.00	11,175,511.00	6.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,536,975.00	11,215,729.00	6.4%
TOTAL, REVENUES			62,467,665.00	57,811,713.00	-7.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,750,353.00	4,925,233.00	3.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,302,311.00	1,150,188.00	-11.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,052,664.00	6,075,421.00	0.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	898,062.00	1,143,173.00	27.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	2,741,932.00	2,814,347.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	2,929,064.00	3,216,909.00	9.8%
Clerical, Technical and Office Salaries		2400	2,237,597.00	2,459,698.00	9.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,806,655.00	9,634,127.00	9.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,172,066.00	1,156,585.00	-1.3%
PERS		3201-3202	2,323,525.00	2,599,391.00	11.9%
OASDI/Medicare/Alternative		3301-3302	758,519.00	822,336.00	8.4%
Health and Welfare Benefits		3401-3402	2,657,874.00	2,699,324.00	1.6%
Unemployment Insurance		3501-3502	7,428.00	7,853.00	5.7%
Workers' Compensation		3601-3602	451,535.00	475,067.00	5.2%
OPEB, Allocated		3701-3702	178,216.00	188,515.00	5.8%
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			7,549,163.00	7,949,071.00	5.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	500.00	0.0%
Materials and Supplies		4300	1,518,986.00	1,366,615.00	-10.0%
Noncapitalized Equipment		4400	208,051.00	162,145.00	-22.1%
Food		4700	611,500.00	559,357.00	-8.5%
TOTAL, BOOKS AND SUPPLIES			2,339,037.00	2,088,617.00	-10.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	391,089.00	391,089.00	0.0%
Travel and Conferences		5200	163,062.00	180,592.00	10.8%
Dues and Memberships		5300	28,183.00	27,993.00	-0.7%
Insurance		5400-5450	25,000.00	25,000.00	0.0%
Operations and Housekeeping Services		5500	200.00	200.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,700.00	22,700.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,645,915.00	1,918,528.00	16.6%
Professional/Consulting Services and Operating Expenditures		5800	26,590,649.00	21,707,389.00	-18.4%
Communications		5900	41,671.00	43,671.00	4.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,908,469.00	24,317,162.00	-15.9%
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	4,097,738.00	3,465,484.00	-15.4%
Equipment		6400	380,000.00	380,000.00	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			4,477,738.00	3,845,484.00	-14.1%
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	4,198,701.00	3,969,590.00	-5.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,198,701.00	3,969,590.00	-5.5%
TOTAL, EXPENDITURES			62,332,427.00	57,879,472.00	-7.1%
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	40,234,914.00	34,896,253.00	-13.3%
3) Other State Revenue		8300-8599	11,695,776.00	11,699,731.00	0.0%
4) Other Local Revenue		8600-8799	10,536,975.00	11,215,729.00	6.4%
5) TOTAL, REVENUES			62,467,665.00	57,811,713.00	-7.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,557,339.00	9,063,553.00	5.9%
2) Instruction - Related Services	2000-2999		5,196,492.00	5,039,763.00	-3.0%
3) Pupil Services	3000-3999		6,120,777.00	6,393,097.00	4.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		31,506,572.00	27,825,624.00	-11.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,198,701.00	3,969,590.00	-5.5%
8) Plant Services	8000-8999		6,752,546.00	5,587,845.00	-17.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			62,332,427.00	57,879,472.00	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			135,238.00	(67,759.00)	-150.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			135,238.00	(67,759.00)	-150.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	938,221.72	1,073,459.72	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			938,221.72	1,073,459.72	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			938,221.72	1,073,459.72	14.4%
2) Ending Balance, June 30 (E + F1e)			1,073,459.72	1,005,700.72	-6.3%
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	1,073,459.72	1,005,700.72	-6.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	24,806.25	24,806.25
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	13,092.38	13,092.38
9010	Other Restricted Local	1,035,561.09	967,802.09
Total, Restricted Balance		1,073,459.72	1,005,700.72

Special Reserve for Other Than Capital Outlay Fund 17

This fund is used for the accumulation of general fund dollars reserved for economic uncertainties or to cover cash flow shortages in other funds. Expenditures may not be made from this fund. Amounts from this fund must be transferred to other authorized funds before expenditures can be made.

This fund is used to cover temporary cash flow shortages in the organization's operating funds. The Child Development fund (12) maintains a \$2 million cash loan due to the nature of the funding for the grants and contracts in the Child Development fund. The majority of the funding received in the Child Development fund is on a reimbursement basis.

Summary of Fund 17 FY 2024-2 Adopted Budget:

Beginning Balance	\$	15,846,821
Revenue	\$	325,000
Planned Expenditures	\$	<u>(0)</u>
Ending Fund Balance	\$	16,171,821
Assigned: Unexpected Facility Repairs	\$	1,603,154
Outdoor School Facilities	\$	250,000
Reserve for Economic Uncertainties	\$	14,318,667

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	325,000.00	325,000.00	0.0%
5) TOTAL, REVENUES			325,000.00	325,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			325,000.00	325,000.00	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 FUND BALANCE (C + D4)			325,000.00	325,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,521,821.11	15,846,821.11	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,521,821.11	15,846,821.11	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,521,821.11	15,846,821.11	2.1%
2) Ending Balance, June 30 (E + F1e)			15,846,821.11	16,171,821.11	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,853,154.00	1,853,154.00	0.0%
Unexpected Facility Repairs	0000	9780	1,603,154.00		
CGM Facilities	0000	9780	250,000.00		
Unexpected Facility Repairs	0000	9780		1,603,154.00	
CGM Facilities	0000	9780		250,000.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	13,993,667.11	14,318,667.11	2.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,705,361.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,573,659.59)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,750,000.00		
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			15,881,701.47		
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)			15,881,701.47		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	325,000.00	325,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			325,000.00	325,000.00	0.0%
TOTAL, REVENUES			325,000.00	325,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(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	325,000.00	325,000.00	0.0%
5) TOTAL, REVENUES			325,000.00	325,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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)			325,000.00	325,000.00	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 FUND BALANCE (C + D4)			325,000.00	325,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,521,821.11	15,846,821.11	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,521,821.11	15,846,821.11	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,521,821.11	15,846,821.11	2.1%
2) Ending Balance, June 30 (E + F1e)			15,846,821.11	16,171,821.11	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,853,154.00	1,853,154.00	0.0%
Unexpected Facility Repairs	0000	9780	1,603,154.00		
CGM Facilities	0000	9780	250,000.00		
Unexpected Facility Repairs	0000	9780		1,603,154.00	
CGM Facilities	0000	9780		250,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	13,993,667.11	14,318,667.11	2.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Special Reserve Fund for Postemployment Benefits Fund 20

The post-employment benefits fund was created in the fiscal year 1996-97 exclusively for the purpose of establishing a reserve to fund the future cost of retiree's health and welfare benefits for eligible employees.

In February of 2024, an Actuarial Valuation was completed to update the total amount of the future liability of post-employment benefits. The accrued liability of the MCOE for all benefits of current and future retirees' is \$7,320,648. The report is based on information as of June 2023.

The total unfunded liability of over \$7 million does not include the dollars held in this reserve fund. MCOE selected to maintain this balance locally for flexibility in cash flow needs and in case the total liability should decrease, we would not be "overfunding" the liability.

MCOE has established an irrevocable trust fund to accumulate the contributions promised to pay all retiree benefits and to process the actual monthly payments of health benefit premiums for the retirees. The initial \$2,000,000 deposit to the trust occurred in July 2008. The MCOE uses the irrevocable trust fund to pay for the current benefits of the retirees and accumulate funds for future costs. The balance as of June 30, 2023, was \$639,393.

Summary of Fund 20 FY 2024-25 Adopted Budget:

Beginning Balance	\$ 1,243,914
Interest Revenue	\$ 25,000
Planned Expenditures	\$ <u>(0)</u>
Ending Fund Balance	\$ 1,268,914

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	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.0%
		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)			25,000.00	25,000.00	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 FUND BALANCE (C + D4)			25,000.00	25,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,218,914.32	1,243,914.32	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,218,914.32	1,243,914.32	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,218,914.32	1,243,914.32	2.1%
2) Ending Balance, June 30 (E + F1e)			1,243,914.32	1,268,914.32	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,243,914.32	1,268,914.32	2.0%
Other Post Employment Expenses	0000	9780	1,243,914.32		
Other Post Employment Expenses	0000	9780		1,268,914.32	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,249,492.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	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			1,249,492.82		
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)			1,249,492.82		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(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	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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)			25,000.00	25,000.00	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 FUND BALANCE (C + D4)			25,000.00	25,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,218,914.32	1,243,914.32	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,218,914.32	1,243,914.32	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,218,914.32	1,243,914.32	2.1%
2) Ending Balance, June 30 (E + F1e)			1,243,914.32	1,268,914.32	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,243,914.32	1,268,914.32	2.0%
Other Post Employment Expenses	0000	9780	1,243,914.32		
Other Post Employment Expenses	0000	9780		1,268,914.32	
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
Total, Restricted Balance		0.00	0.00

County School Facilities Fund Fund 35

This State School Building Fund was established in the fiscal year 1998-99. The State and local school districts both can issue bonds to pay for school facilities. County Offices of Education are unable to issue bonds but can participate in the State's School Facility Program (SFP) funded by State bonds. Financial hardship assistance is available for those school districts and County Offices of Education which cannot provide all the funding required to participate in (SFP). In order to receive financial hardship assistance, the MCOE must have made all reasonable efforts to raise local funding and must also demonstrate that it is unable to contribute all or a portion of the matching share requirement. If the MCOE meets the financial hardship criteria, it is eligible for financial assistance for new construction, modernization, Facility Hardship projects.

Currently the MCOE has no projects on the OPSC funded, unfunded or acknowledged list.

Future Projects:

The MCOE has also recently completed an assessment of classroom needs and is currently prioritizing the projects. The funds remaining in this fund include previous project savings.

Summary of the Facilities Fund FY 2024-25 Adopted Budget:

Beginning Balance	\$	4,094,342
Interest Revenue	\$	100,000
Planned Expenditures	\$	(0)
Ending Fund Balance	\$	4,194,342

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	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			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 FUND BALANCE (C + D4)			100,000.00	100,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,994,342.61	4,094,342.61	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,994,342.61	4,094,342.61	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,994,342.61	4,094,342.61	2.5%
2) Ending Balance, June 30 (E + F1e)			4,094,342.61	4,194,342.61	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,374,509.32	3,374,509.32	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	719,833.29	819,833.29	13.9%
State Funded Facility Projects	0000	9780	719,833.29		
State Funded Facility Projects	0000	9780		819,833.29	
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	4,227,432.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	(129,633.05)		
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			4,097,799.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			4,097,799.42		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
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					
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			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	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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)			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 FUND BALANCE (C + D4)			100,000.00	100,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,994,342.61	4,094,342.61	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,994,342.61	4,094,342.61	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,994,342.61	4,094,342.61	2.5%
2) Ending Balance, June 30 (E + F1e)			4,094,342.61	4,194,342.61	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,374,509.32	3,374,509.32	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	719,833.29	819,833.29	13.9%
State Funded Facility Projects	0000	9780	719,833.29		
State Funded Facility Projects	0000	9780		819,833.29	
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
7710	State School Facilities Projects	3,374,509.32	3,374,509.32
Total, Restricted Balance		3,374,509.32	3,374,509.32

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	26.00	26.00	46.00	30.00	30.00	30.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	254.00	254.00	254.00	250.00	250.00	250.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	280.00	280.00	300.00	280.00	280.00	280.00
2. District Funded County Program ADA						
a. County Community Schools	173.00	173.00	173.00	173.00	173.00	173.00
b. Special Education-Special Day Class	823.00	823.00	823.00	840.00	840.00	840.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	52.00	52.00	52.00	52.00	52.00	52.00
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)	1,048.00	1,048.00	1,048.00	1,065.00	1,065.00	1,065.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,328.00	1,328.00	1,348.00	1,345.00	1,345.00	1,345.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	55,620.00	55,620.00	55,620.00	55,620.00	55,620.00	55,620.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	385.00	385.00	385.00	390.00	390.00	390.00
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)	385.00	385.00	385.00	390.00	390.00	390.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	385.00	385.00	385.00	390.00	390.00	390.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
A. BEGINNING CASH	JUNE	8,409,031.83	8,941,084.17	17,804,652.90	16,796,810.41				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,112,684.58	1,112,684.58	1,112,684.58	989,052.96	300,000.00		12,663,162.00	12,663,162.00
Property Taxes	8020-8079	142,584.53	4,192,366.84	1,380,507.18	1,185,688.62			18,213,082.00	18,213,082.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	2,100,000.00	2,100,000.00	2,000,000.00	6,783,730.00			17,273,730.00	17,273,730.00
Other State Revenue	8300-8599	5,118,178.00	6,300,000.00	6,400,000.00	8,700,000.00			42,118,178.00	42,118,178.00
Other Local Revenue	8600-8799	5,000,000.00	4,198,919.00	2,600,000.00	7,800,000.97			33,978,919.97	33,978,919.97
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		13,473,447.11	17,903,970.42	13,493,191.76	25,458,472.55	300,000.00	0.00	124,247,071.97	124,247,071.97
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,861,823.00	1,921,823.00	3,148,005.30	3,148,005.30	940,000.00		28,618,230.00	28,618,230.00
Classified Salaries	2000-2999	3,900,556.25	2,980,556.21	4,290,611.88	4,290,611.88	920,000.00		39,005,562.50	39,005,562.50
Employee Benefits	3000-3999	3,423,243.05	3,148,243.01	3,765,567.36	3,765,567.36	275,000.00		34,232,430.50	34,232,430.50
Books and Supplies	4000-4999	589,882.60	289,882.60	648,870.86	648,870.86	300,000.00		5,898,826.00	5,898,826.00
Services	5000-5999	2,262,620.09	662,620.10	2,488,882.09	2,488,882.10	1,600,000.00		22,626,200.94	22,626,200.94
Capital Outlay	6000-6999	456,851.30	456,851.30	502,536.43	502,536.43			4,568,513.00	4,568,513.00
Other Outgo	7000-7499	(381,464.09)	(381,464.09)	(419,610.49)	(419,610.50)			(3,814,640.93)	(3,814,640.93)
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		6,556,756.11	6,556,756.11	9,179,458.55	9,179,458.55	9,179,458.55	9,179,458.55	13,113,512.20	13,113,512.20
TOTAL DISBURSEMENTS			6,556,756.11	6,556,756.11	9,179,458.55	9,179,458.55	9,179,458.55	9,179,458.55	13,113,512.20	13,113,512.20
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199	789,223.87	39,461.19	39,461.19	55,245.67	55,245.67	55,245.67	55,245.67	78,922.39	78,922.39
Accounts Receivable	9200- 9299	3,375,000.00	168,750.00	168,750.00	236,250.00	236,250.00	236,250.00	236,250.00	337,500.00	337,500.00
Due From Other Funds	9310	911,950.44	45,597.52	45,597.52	63,836.53	63,836.53	63,836.53	63,836.53	91,195.04	91,195.04
Stores	9320	95,000.00	4,750.00	4,750.00	6,650.00	6,650.00	6,650.00	6,650.00	9,500.00	9,500.00
Prepaid Expenditures	9330	0.00								
Other Current Assets	9340	0.00								
Lease Receivable	9380	0.00								
Deferred Outflows of Resources	9490	0.00								
SUBTOTAL		5,171,174.31	258,558.71	258,558.71	361,982.20	361,982.20	361,982.20	361,982.20	517,117.43	517,117.43
Liabilities and Deferred Inflows										
Accounts Payable	9500- 9599	4,736,271.32	943,975.32	345,000.00	345,000.00	345,000.00	345,000.00	345,000.00	345,000.00	345,000.00
Due To Other Funds	9610	759,007.21	25,000.21	200,000.00	100,000.00					
Current Loans	9640	0.00								
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		5,495,278.53	968,975.53	545,000.00	445,000.00	345,000.00	345,000.00	345,000.00	345,000.00	345,000.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(324,104.22)	(710,416.82)	(286,441.29)	(83,017.80)	16,982.20	16,982.20	16,982.20	172,117.43	172,117.43
E. NET INCREASE/DECREASE (B - C + D)			(4,024,080.51)	(1,564,857.72)	(3,349,791.77)	(1,295,839.22)	(2,492,337.77)	4,237,883.23	(6,111,856.19)	(8,624,195.19)
F. ENDING CASH (A + E)			27,510,026.46	25,945,168.74	22,595,376.97	21,299,537.75	18,807,199.98	23,045,083.21	16,933,227.02	8,409,031.83
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		13,113,512.20	9,078,512.13	14,424,863.43	14,424,863.43	4,035,000.00	0.00	131,135,122.01	131,135,122.01
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	78,922.39	78,922.38	86,814.63	86,814.63			789,223.87	
Accounts Receivable	9200-9299	337,500.00	337,500.00	371,250.00	371,250.00			3,375,000.00	
Due From Other Funds	9310	91,195.04	91,195.06	100,314.55	100,314.55			911,950.44	
Stores	9320	9,500.00	9,500.00	10,450.00	10,450.00			95,000.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		517,117.43	517,117.44	568,829.18	568,829.18	0.00	0.00	5,171,174.31	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	345,000.00	345,000.00	345,000.00	342,296.00			4,736,271.32	
Due To Other Funds	9610		134,007.00	300,000.00				759,007.21	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		345,000.00	479,007.00	645,000.00	342,296.00	0.00	0.00	5,495,278.53	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		172,117.43	38,110.44	(76,170.82)	226,533.18	0.00	0.00	(324,104.22)	
E. NET INCREASE/DECREASE (B - C + D)		532,052.34	8,863,568.73	(1,007,842.49)	11,260,142.30	(3,735,000.00)	0.00	(7,212,154.26)	(6,888,050.04)
F. ENDING CASH (A + E)		8,941,084.17	17,804,652.90	16,796,810.41	28,056,952.71				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								24,321,952.71	

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:

Place: Merced County Office of Education

Date: June 10, 2024

Time: 03:00 PM

Adoption Date: June 17, 2024

Signed: _____

Clerk/Secretary of the County Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Janet Riley

Title: Assistant Superintendent Business Services

Telephone: (209) 381-6725

E-mail: jriley@mcoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Steve M. Tietjen, Ed. D

Chief Business Official's Name: Janet Riley

CBO's Title: Assistant Superintendent Business Services

CBO's Telephone: (209) 381-6725

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 (multiyear) commitments or debt agreements? • 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)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • 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: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X n/a	 X
S9	Local Control and Accountability Plan (LCAP)	• 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? • Adoption date of the LCAP or an update to the LCAP		X
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	

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

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

The MCOE budgets only for the estimated amount of Worker's Compensation premiums expected to be paid the Merced County Schools Insurance Group. The JPA is insured for excess cost

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: June 17, 2024

For additional information on this certification, please contact:

Name: Janet Riley

Title: Assistant Superintendent Business Services

Telephone: (209) 381-6725

E-mail: jriley@mcoe.org

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)		55,620.00	0.00%	55,620.00	0.00%	55,620.00
(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	23,967,840.00	2.93%	24,670,098.00	3.08%	25,429,937.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	4,316,879.00	3.00%	4,446,385.37	3.00%	4,579,776.93
4. Other Local Revenues	8600-8799	12,527,686.12	-1.20%	12,377,686.12	0.00%	12,377,686.12
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(5,000,943.00)	4.00%	(5,200,943.00)	4.81%	(5,450,943.00)
6. Total (Sum lines A1 thru A5c)		35,811,462.12	1.35%	36,293,226.49	1.77%	36,936,457.05
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,402,946.00		8,705,452.00
b. Step & Column Adjustment				134,447.00		139,287.00
c. Cost-of-Living Adjustment				168,059.00		261,164.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,402,946.00	3.60%	8,705,452.00	4.60%	9,105,903.00
2. Classified Salaries						
a. Base Salaries				13,883,671.00		14,458,919.00
b. Step & Column Adjustment				222,139.00		231,343.00
c. Cost-of-Living Adjustment				277,673.00		433,768.00
d. Other Adjustments				75,436.00		89,498.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,883,671.00	4.14%	14,458,919.00	5.22%	15,213,528.00
3. Employee Benefits	3000-3999	11,113,197.00	5.03%	11,672,070.00	6.04%	12,376,888.00
4. Books and Supplies	4000-4999	2,218,078.00	-5.49%	2,096,270.00	5.96%	2,221,270.00
5. Services and Other Operating Expenditures	5000-5999	11,355,205.94	-4.62%	10,830,205.00	-1.07%	10,714,181.00
6. Capital Outlay	6000-6999	1,004,413.00	-70.13%	300,000.00	66.67%	500,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,843,052.60)	2.52%	(11,116,475.00)	1.59%	(11,293,706.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	

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)		37,134,458.34	-0.51%	36,946,441.00	5.12%	38,838,064.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,322,996.22)		(653,214.51)		(1,901,606.95)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,165,104.14		12,842,107.92		12,188,893.41
2. Ending Fund Balance (Sum lines C and D1)		12,842,107.92		12,188,893.41		10,287,286.46
3. Components of Ending Fund Balance						
a. Nonspendable 9710-9719		88,598.01		88,598.00		88,598.00
b. Restricted 9740						
c. Committed						
1. Stabilization Arrangements 9750		0.00				
2. Other Commitments 9760		0.00				
d. Assigned 9780		10,130,807.47		9,516,295.41		7,602,980.46
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties 9789		2,622,702.44		2,584,000.00		2,595,708.00
2. Unassigned/Unappropriated 9790		0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,842,107.92		12,188,893.41		10,287,286.46
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements 9750		0.00		0.00		0.00
b. Reserve for Economic Uncertainties 9789		2,622,702.44		2,584,000.00		2,595,708.00
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		14,318,667.11		14,868,667.00		15,168,667.00
c. Unassigned/Unappropriated 9790						
3. Total Available Reserves (Sum lines E1a thru E2c)		16,941,369.55		17,452,667.00		17,764,375.00
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.						
B-2d Salaries & wages including Benefits were adjusted for PERS rate increase						

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	6,908,404.00	2.93%	7,110,820.00	3.08%	7,329,833.00
2. Federal Revenues	8100-8299	17,273,730.00	-3.60%	16,651,730.00	1.50%	16,901,730.00
3. Other State Revenues	8300-8599	37,801,299.00	0.40%	37,951,299.00	0.00%	37,951,299.00
4. Other Local Revenues	8600-8799	21,451,233.85	1.40%	21,751,233.00	0.00%	21,751,233.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	5,000,943.00	4.00%	5,200,943.00	4.81%	5,450,943.00
6. Total (Sum lines A1 thru A5c)		88,435,609.85	0.26%	88,666,025.00	0.81%	89,385,038.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,215,284.00		20,943,035.00
b. Step & Column Adjustment				323,445.00		335,089.00
c. Cost-of-Living Adjustment				404,306.00		628,291.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,215,284.00	3.60%	20,943,035.00	4.60%	21,906,415.00
2. Classified Salaries						
a. Base Salaries				25,121,891.50		26,150,307.50
b. Step & Column Adjustment				401,950.00		418,405.00
c. Cost-of-Living Adjustment				502,438.00		784,509.00
d. Other Adjustments				124,028.00		90,202.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,121,891.50	4.09%	26,150,307.50	4.94%	27,443,423.50
3. Employee Benefits	3000-3999	23,119,233.50	3.52%	23,933,978.00	5.69%	25,295,013.00
4. Books and Supplies	4000-4999	3,680,748.00	-35.90%	2,359,311.00	-31.36%	1,619,483.00
5. Services and Other Operating Expenditures	5000-5999	11,270,995.00	-19.78%	9,041,376.00	-24.77%	6,802,273.00
6. Capital Outlay	6000-6999	3,564,100.00	-92.99%	250,000.00	0.00%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	727,879.00	0.00%	727,879.00	0.00%	727,879.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,300,532.67	7.67%	6,783,825.00	1.75%	6,902,835.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	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)		94,000,663.67	-4.05%	90,189,711.50	0.84%	90,947,321.50
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,565,053.82)		(1,523,686.50)		(1,562,283.50)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,044,898.61		11,479,844.79		9,956,158.29
2. Ending Fund Balance (Sum lines C and D1)		11,479,844.79		9,956,158.29		8,393,874.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	11,479,844.79		9,956,158.29		8,393,874.79
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)		11,479,844.79		9,956,158.29		8,393,874.79
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.						
B-2d Salaries & wages including Benefits were adjusted for PERS rate increase						

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)		55,620.00	0.00%	55,620.00	0.00%	55,620.00
(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	30,876,244.00	2.93%	31,780,918.00	3.08%	32,759,770.00
2. Federal Revenues	8100-8299	17,273,730.00	-3.60%	16,651,730.00	1.50%	16,901,730.00
3. Other State Revenues	8300-8599	42,118,178.00	0.66%	42,397,684.37	0.31%	42,531,075.93
4. Other Local Revenues	8600-8799	33,978,919.97	0.44%	34,128,919.12	0.00%	34,128,919.12
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		124,247,071.97	0.57%	124,959,251.49	1.09%	126,321,495.05
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,618,230.00		29,648,487.00
b. Step & Column Adjustment				457,892.00		474,376.00
c. Cost-of-Living Adjustment				572,365.00		889,455.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,618,230.00	3.60%	29,648,487.00	4.60%	31,012,318.00
2. Classified Salaries						
a. Base Salaries				39,005,562.50		40,609,226.50
b. Step & Column Adjustment				624,089.00		649,748.00
c. Cost-of-Living Adjustment				780,111.00		1,218,277.00
d. Other Adjustments				199,464.00		179,700.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,005,562.50	4.11%	40,609,226.50	5.04%	42,656,951.50
3. Employee Benefits	3000-3999	34,232,430.50	4.01%	35,606,048.00	5.80%	37,671,901.00
4. Books and Supplies	4000-4999	5,898,826.00	-24.47%	4,455,581.00	-13.80%	3,840,753.00
5. Services and Other Operating Expenditures	5000-5999	22,626,200.94	-12.17%	19,871,581.00	-11.85%	17,516,454.00
6. Capital Outlay	6000-6999	4,568,513.00	-87.96%	550,000.00	36.36%	750,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	727,879.00	0.00%	727,879.00	0.00%	727,879.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,542,519.93)	-4.62%	(4,332,650.00)	1.34%	(4,390,871.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

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)		131,135,122.01	-3.05%	127,136,152.50	2.08%	129,785,385.50
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,888,050.04)		(2,176,901.01)		(3,463,890.45)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		31,210,002.75		24,321,952.71		22,145,051.70
2. Ending Fund Balance (Sum lines C and D1)		24,321,952.71		22,145,051.70		18,681,161.25
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	88,598.01		88,598.00		88,598.00
b. Restricted	9740	11,479,844.79		9,956,158.29		8,393,874.79
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	10,130,807.47		9,516,295.41		7,602,980.46
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,622,702.44		2,584,000.00		2,595,708.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,321,952.71		22,145,051.70		18,681,161.25
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,622,702.44		2,584,000.00		2,595,708.00
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	14,318,667.11		14,868,667.00		15,168,667.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		16,941,369.55		17,452,667.00		17,764,375.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.92%		13.73%		13.69%
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)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Merced County SELPA						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		33,978,329.00		33,978,329.00		33,978,329.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		131,135,122.01		127,136,152.50		129,785,385.50
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		131,135,122.01		127,136,152.50		129,785,385.50
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		131,135,122.01		127,136,152.50		129,785,385.50
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,622,702.44		2,542,723.05		2,595,707.71
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,584,000.00		2,584,000.00		2,584,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,622,702.44		2,584,000.00		2,595,707.71
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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):	55,620	
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			
	Original Budget	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	(Form A, Line B5)			
Third Prior Year (2021-22)	52,480.00	52,480.00	N/A	Met
Second Prior Year (2022-23)	54,823.00	54,853.00	N/A	Met
First Prior Year (2023-24)	54,823.00	55,620.0	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)	177.18	880.87	52,480.00	0.00
Second Prior Year (2022-23)	257.57	898.00	54,853.00	0.00
First Prior Year (2023-24)	300.00	1,048.00	55,620.00	0.00
Historical Average:	244.92	942.29	54,317.67	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2024-25)				
(historical average plus 2%):	249.82	961.14	55,404.02	0.00
1st Subsequent Year (2025-26)				
(historical average plus 4%):	254.71	979.98	56,490.37	0.00
2nd Subsequent Year (2026-27)				
(historical average plus 6%):	259.61	998.83	57,576.73	0.00

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)	280.00	1,065.00	55,620.00	0.00
1st Subsequent Year (2025-26)	280.00	1,065.00	55620.0	0.00
2nd Subsequent Year (2026-27)	280.00	1,065.00	55620.0	0.00
Status:	Not Met	Not Met	Not Met	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)

Recovery of County-wide ADA and COE program ADA post COVID.

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

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. 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: At Target

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)	(2026-27)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	13,555,537.00	13,694,945.00	13,694,945.00	13,694,945.00
a2.	Alternative Education Grant	6,985,368.00	7,382,861.00	7,382,861.00	7,382,861.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement	0.00	0.00	0.00	0.00
d.	Total LCFF (Sum of a or b, and c)	20,540,905.00	21,077,806.00	21,077,806.00	21,077,806.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	55,620.00	55,620.00	55,620.00	55,620.00
b.	Prior Year ADA (Funded)		55,620.00	55,620.00	55,620.00
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	13,555,537.00	13,694,945.00	13,694,945.00
b1.	COLA percentage	1.1%	2.7%	3.1%
b2.	COLA amount (proxy for purposes of this criterion)	145,044.25	373,872.00	425,912.79
c.	Total Change (Step 2b2)	145,044.25	373,872.00	425,912.79
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	1.07%	2.73%	3.11%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	1.07%	2.73%	3.11%
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))	64.97%	64.97%	64.97%
c.	Weighted Percent change (Step 3a x Step 3b)	0.70%	1.77%	2.02%

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)	300.00	280.00	280.00
b.	Prior Year ADA (Funded)	300.00	280.00	280.00
c.	Difference (Step 1a minus Step 1b)	(20.00)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	-6.67%	0.00%	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	6,985,368.00	7,382,861.00	7,382,861.00
b1.	COLA percentage (Section II-Step 2b1)	1.07%	2.73%	3.11%
b2.	COLA amount (proxy for purposes of this criterion)	74,743.44	201,552.11	229,606.98
c.	Total Change (Step 2b2)	74,743.44	201,552.11	229,606.98
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	1.07%	2.73%	3.11%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	-5.60%	2.73%	3.11%
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))	35.03%	35.03%	35.03%
c.	Weighted Percent change (Step 3a x Step 3b)	-1.96%	0.96%	1.09%

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)	0.00	0	
b.	Prior Year ADA (Funded)	0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)	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-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)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

		Budget Year (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)	-1.27%	2.73%	3.11%
LCFF Revenue Standard (line V-a, plus/minus 1%):		-2.27% to -0.27%	1.73% to 3.73%	2.11% to 4.11%

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)	18,213,082.00	18,213,082.00	18,213,082.00	18,213,082.00
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)	30,226,391.00	30,876,244.00	30,876,244.00
County Office's Projected Change in LCFF Revenue:		2.15%	0.00%	0.00%
Standard:		-2.27% to -0.27%	1.73% to 3.73%	2.11% to 4.11%
Status:		Not 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)

The change in 24/25 LCFF is due to adjustment in COE funding formula.

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):	2.15%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-2.85% to 7.15%	-5.00% to 5.00%	-5.00% to 5.00%

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)	95,395,305.00		
Budget Year (2024-25)	101,856,223.00	6.77%	Met
1st Subsequent Year (2025-26)	105,863,761.50	3.93%	Met
2nd Subsequent Year (2026-27)	111,341,170.50	5.17%	Not 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 NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in 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 salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Increased statutory costs.

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):	2.15%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.85% to 12.15%	-10.00% to 10.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.85% to 7.15%	-5.00% to 5.00%	-5.00% to 5.00%

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)	17,708,648.00		
Budget Year (2024-25)	17,273,730.00	-2.46%	No
1st Subsequent Year (2025-26)	16,651,730.00	-3.60%	No
2nd Subsequent Year (2026-27)	16,901,730.00	1.50%	No

Explanation:

(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2023-24)	41,334,539.14		
Budget Year (2024-25)	42,118,178.00	1.90%	No
1st Subsequent Year (2025-26)	42,397,684.37	0.66%	No
2nd Subsequent Year (2026-27)	42,531,075.93	0.31%	No

Explanation:

(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2023-24)	34,770,299.00		
Budget Year (2024-25)	33,978,919.97	-2.28%	No
1st Subsequent Year (2025-26)	34,128,919.12	0.44%	No
2nd Subsequent Year (2026-27)	34,128,919.12	0.00%	No

Explanation:

(required if Yes)

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

First Prior Year (2023-24)	6,223,464.62		
Budget Year (2024-25)	5,898,826.00	-5.22%	Yes
1st Subsequent Year (2025-26)	4,455,581.00	-24.47%	Yes
2nd Subsequent Year (2026-27)	3,840,753.00	-13.80%	Yes

Explanation:
(required if Yes)

Books and supplies were reduced by one time expenditures and realigned with program needs.

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

First Prior Year (2023-24)	23,434,403.27		
Budget Year (2024-25)	22,626,200.94	-3.45%	Yes
1st Subsequent Year (2025-26)	19,871,581.00	-12.17%	Yes
2nd Subsequent Year (2026-27)	17,516,454.00	-11.85%	Yes

Explanation:
(required if Yes)

Services and other operating expenditures were reduced by one time expenditures and realigned with program needs.

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)	93,813,486.14		
Budget Year (2024-25)	93,370,827.97	-0.47%	Met
1st Subsequent Year (2025-26)	93,178,333.49	-0.21%	Met
2nd Subsequent Year (2026-27)	93,561,725.05	0.41%	Met

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

First Prior Year (2023-24)	29,657,867.89		
Budget Year (2024-25)	28,525,026.94	-3.82%	Met
1st Subsequent Year (2025-26)	24,327,162.00	-14.72%	Not Met
2nd Subsequent Year (2026-27)	21,357,207.00	-12.21%	Not 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)

Books and supplies were reduced by one time expenditures and realigned with program needs.

Explanation:

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

Services and other operating expenditures were reduced by one time expenditures and realigned with program needs.

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	37,134,458.34	1,114,033.75	1,118,006.00	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:

Explanation: (required if NOT met and Other is marked)	<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)	13,761,525.01	16,160,667.11	16,558,594.64
	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)	13,761,525.01	16,160,667.11	16,558,594.64
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	102,398,947.45	114,312,646.22	128,246,376.50
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	32,904,919.35	32,221,516.76	32,114,393.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	135,303,866.80	146,534,162.98	160,360,769.50
3.	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	10.20%	11.00%	10.30%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		3.40%	3.70%	3.40%

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)	1,121,136.15	24,736,212.44	N/A	Met
Second Prior Year (2022-23)	2,574,591.00	28,123,236.01	N/A	Met
First Prior Year (2023-24)	1,024,800.57	35,084,660.43	N/A	Met
Budget Year (2024-25) (Information only)	(1,322,996.22)	37,134,458.34		

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

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

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

Explanation:
(required if NOT met)

--

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:

County Office Total Expenditures and Other Financing Uses ²		
Percentage Level ¹		
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:

131,135,122.01

County Office's Fund Balance Standard Percentage Level:

0.70%

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):

Merced County SELPA

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
33,978,329.00	33,978,329.00	33,978,329.00

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	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2021-22)	8,276,088.89	9,444,576.42	N/A	Met
Second Prior Year (2022-23)	9,174,329.91	10,565,712.57	N/A	Met
First Prior Year (2023-24)	8,663,276.56	13,140,303.57	N/A	Met
Budget Year (2024-25) (Information only)	14,165,104.14			

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)

--

- 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		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	28,056,952.71	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:	131,135,122.01	127,136,152.50	129,785,385.50
County Office's Reserve Standard Percentage Level:	2.00%	2.00%	2.00%

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)	131,135,122.01	127,136,152.50	129,785,385.50
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	33,978,329.00	33,978,329.00	33,978,329.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	131,135,122.01	127,136,152.50	129,785,385.50
4. Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	2,622,702.44	2,542,723.05	2,595,707.71
6. Reserve Standard - by Amount (From percentage level chart above)	2,584,000.00	2,584,000.00	2,584,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,622,702.44	2,584,000.00	2,595,707.71

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)	2,622,702.44	2,584,000.00	2,595,708.00
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)	14,318,667.11	14,868,667.00	15,168,667.00
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)	16,941,369.55	17,452,667.00	17,764,375.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	12.92%	13.73%	13.69%
County Office's Reserve Standard (Section 8A, Line 7):	2,622,702.44	2,584,000.00	2,595,707.71
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?
- 1b. If Yes, identify the liabilities and how they may impact the budget:

No

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?
- 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:

No

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?
- 1b. If Yes, identify the expenditures:

No

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)?
- 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:

No

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
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1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)

First Prior Year (2023-24)	(4,501,776.00)			
Budget Year (2024-25)	(3,980,018.00)	(521,758.00)	(11.6%)	Not Met
1st Subsequent Year (2025-26)	(4,179,568.00)	199,550.00	5.0%	Met
2nd Subsequent Year (2026-27)	(4,430,018.00)	250,450.00	6.0%	Met

1b. Transfers In, County School Service Fund *

First Prior Year (2023-24)	5,000.00			
Budget Year (2024-25)	0.00	(5,000.00)	(100.0%)	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1c. Transfers Out, County School Service Fund *

First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	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)

First Prior Year includes \$1.M transferred to other Restricted for completion of planned facilities Administration Building.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. ¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

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

1. Does your county office have long-term (multiyear) commitments?

(If No, skip item 2 and sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	15	01-0000		6,530,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			1,437,525

Other Long-term Commitments (do not include OPEB):

TOTAL:				7,967,525

Type of Commitment (continued)	Prior Year (2023-24) Annual Payment (P & I)	Budget Year (2024-25) Annual Payment (P & I)	1st Subsequent Year (2025-26) Annual Payment (P & I)	2nd Subsequent Year (2026-27) Annual Payment (P & I)
Leases				
Certificates of Participation	573,788	576,088	576,088	576,088
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	573,788	576,088	576,088	576,088
Has total annual payment increased over prior year (2023-24)?	Yes	Yes	Yes	Yes

S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payment(s) will be funded.

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

In 2018-19, the MCOE issued COP's in the amount of \$8.0 Million. The first payment was paid in March 2019 Over the next 15 years the annual payment will average \$575k-\$580k.

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?

Yes

b. Do benefits continue past age 65?

Yes

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:

A prior agreement with management included life-time "capped" health benefits. As of the last actuarial there were approximately 54 individuals who qualified for benefits and about 30 that are lifetime. MCOE also has an agreement with certificated teachers and management which will provide "capped" health benefits for up to five years or Medicare age.

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

Other

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

Self-Insurance Fund

Government Fund

0

1,268,914

4. OPEB Liabilities

a. Total OPEB liability

7,320,648.00

b. OPEB plan(s) fiduciary net position (if applicable)

639,393.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

6,681,255.00

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, 2023

5. OPEB Contributions

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement

Method

538,011.00

538,011.00

538,011.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

1,036,333.50

1,036,333.50

1,036,333.50

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

614,024.00

633,446.00

636,211.00

d. Number of retirees receiving OPEB benefits

45.00

45.00

45.00

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)"

No

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

The Merced County Office of Education is a member of the Merced County Schools Insurance Group (MCSIG) JPA. MCOE is only liable for annual premiums of the worker's compensation JPA. The JPA is insured for excess cost.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(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	236.00	232.00	232.00	232.00

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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: Jul 01, 2024

End Date: Jun 30, 2025

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)?

No

No

No

One Year Agreement

Total cost of salary settlement

688,158

0

0

% change in salary schedule from prior year

3.5%

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

254,430

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

6. Amount included for any tentative salary schedule increases

--	--	--

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(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?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

No	No	No
21,856	22,294	22,740
59.0%	58.0%	57.0%
2.0%	2.0%	2.0%

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

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If Yes, explain the nature of the new costs:

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Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Certificated (Non-management) Step and Column Adjustments

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
431,974	457,892	474,376
1.6%	1.6%	1.6%

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Certificated (Non-management) Attrition (layoffs and retirements)

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?

Yes	Yes	Yes
Yes	Yes	Yes

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	593	624	624	624

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

373,477

6. Amount included for any tentative salary schedule increases

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes	Yes
22,238	22,683	23,137	
66.0%	65.0%	64.0%	
2.0%	2.0%	2.0%	

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

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
403,041	429,964	449,948
1.6%	1.6%	1.6%

Classified (Non-management) Attrition (layoffs and retirements)

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?

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
Yes	Yes	Yes

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	198.0	205.0	205.0	205.0

**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.

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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)
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Negotiations Not Settled

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

314,421

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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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 17, 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?	Yes
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)	
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)

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End of County Office Budget Criteria and Standards Review

Budget, July 1
Budget 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Merced County Office of Education

Merced County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund.
(NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
01	0000	8100	(\$3,019,863.00)

Explanation: The MCOE budgets maintenance and operation expenses in resources 0000 and 8150. The combination of these expenses does not equal the allocation funding charged to programs. The difference is beginning balances and contributions of unrestricted funding (RRMA contribution)