

YUBA COUNTY BOARD OF EDUCATION

1114 Yuba Street
Marysville, CA 95901

Agenda

June 20, 2024



Katharine Rosser

John Nicoletti, President

Marjorie Renicker

Desiree Hastey

Tracy Bishop, Vice President

Trustee Area 1

Trustee Area 2

Trustee Area 3

Trustee Area 4

Trustee Area 5



Yuba County Office of Education

Better Together

Rob Gregor

Yuba County Superintendent of Schools

YUBA COUNTY BOARD OF EDUCATION

REGULAR MEETING

Thursday, June 20, 2024 – 4:30p.m.

Yuba County One Stop, Beckwourth Room

1114 Yuba Street, Marysville, CA 95901

PUBLIC COMMENTS: Persons wishing to address the Board (Agenda Items and/or Non-Agenda Items) are requested to fill out a “Request to Speak” card before the start of the meeting and give it to the Secretary, Board President, or Superintendent. Individual speakers will be allowed five minutes to address the Board - fifteen minutes total time for public input on each item.

AGENDA

1. CALL TO ORDER, ATTENDANCE, AND PLEDGE OF ALLEGIANCE

2. PUBLIC COMMENTS

This item is being placed on the agenda to allow any member of the public to speak on agenda items and non-agenda items or to share information with the Board.

The California Government Code, Section 54952(a)(2) states, “No action or discussion shall be undertaken on any item not appearing on the posted agenda, except that members of a legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights under Section 54954.3.”

3. APPROVAL OF AGENDA

ACTION ITEM

4. CONSENT AGENDA

ACTION ITEM

4.1 APPROVAL OF JUNE 12, 2024, BOARD MINUTES – Pages 1-7

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

5. SUPERINTENDENT’S REPORT

5.1 THIS ITEM PROVIDES AN OPPORTUNITY FOR THE SUPERINTENDENT/DIRECTORS/BOARD MEMBERS TO SHARE VARIOUS ITEMS OF INTEREST

INFORMATION ITEM

6. HUMAN RESOURCES

6.1 DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS – Pages 8-11
Mary Hang

INFORMATION ITEM

The Commission of Teacher Credentialing requires a declaration if we anticipate hiring teachers on an emergency credential. This information will be shared at the Board Meeting.

7. EDUCATIONAL SERVICES

- 7.1 YUBA COUNTY OFFICE OF EDUCATION STAFF REPORT **INFORMATION ITEM**
FOR YUBA ENVIRONMENTAL SCIENCE (YES)
CHARTER ACADEMY – Pages 12-47
Sima Gandhi

Review of YCOE Staff Report for YES Charter Academy for the 2023-2024 school year.

- 7.2 APPROVAL OF THE LOCAL CONTROL **ACTION ITEM**
ACCOUNTABILITY PLAN (LCAP) OF THE
YUBA COUNTY OFFICE OF EDUCATION (YCOE)
FOR 2024-2025 - Pages 48-126
Bobbi Abold

The 2024-2025 YCOE LCAP, 2023-2024 Annual Update, and the Budget Overview for Parents will be presented to the Yuba County Board of Education for adoption.

Recommend the Board adopt the LCAP for 2024-2025 for the Yuba County Office of Education.

- 7.3 YUBA COUNTY OFFICE OF EDUCATION **ACTION ITEM**
LOCAL INDICATORS - Pages 127-143
Bobbi Abold

California's accountability system is based on a multiple measures system that assesses how local educational agencies (LEAs) and schools are meeting the needs of their students. Performance on these measures is reported through the California School Dashboard (Dashboard).

- 7.4 YUBA COUNTY OFFICE OF EDUCATION **ACTION ITEM**
CONSOLIDATED APPLICATION FOR 2024-2025 – Page 144
Bobbi Abold

The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various federal programs to county offices, school districts, and direct-funded charter schools throughout California.

- 7.5 ADOPTION OF AB 922 - YUBA COUNTY PLAN **ACTION ITEM**
FOR EXPELLED YOUTH - Pages 145-157
Bobbi Abold

California *Education Code (EC)* Section 48926 requires county superintendents, in conjunction with superintendents of the school districts within the county, to develop a plan for providing educational services to all expelled pupils in that county.

Recommend the Board adopt the Yuba County Plan for Expelled Youth

- 7.6 YUBA COUNTY OFFICE OF EDUCATION **INFORMATION ITEM**
PROP 28 ARTS AND MUSIC PLAN FOR 2024-2025
THOMAS E. MATHEWS & HARRY P.B. CARDEN - Pages 158-159
Bobbi Abold

Yuba County Office of Education will provide a music program at Thomas E. Mathews and Harry P.B. Carden Court School based on student interest as determined by student focus group feedback. The music program includes music theory, vocal music, music composition and ensembles, music appreciation.

8. FISCAL SERVICES

- 8.1 ADOPTION OF THE PROPOSED BUDGET **ACTION ITEM**
OF THE YUBA COUNTY OFFICE OF EDUCATION
FOR 2024-2025 - Pages 160-269
Aaron Thornsberry

Final adoption of the Yuba County Office of Education Budget for 2024-2025 will be requested.

Recommend the Board adopt the budget for 2024-2025 for the Yuba County Office of Education.

- 8.2 ALLOCATE FOREST RESERVE FUNDS - Page 270 **ACTION ITEM**
Aaron Thornsberry

U.S. Forest Reserve allocation, Federal Year 2023, monies received in FY 23/24. Recommend the Board approve the allocation of Forest Reserve as presented.

9. ADVANCED PLANNING

- 9.1 NEXT REGULAR BOARD MEETING **INFORMATION/**
JULY 10, 2024 – 4:30P.M. **ACTION ITEM**
LOCATION: YUBA COUNTY ONE STOP,
BECKWORTH ROOM, 1114 YUBA STREET,
MARYSVILLE, CA 95901

10. ADJOURN **ACTION ITEM**

**YUBA COUNTY BOARD OF EDUCATION
REGULAR MEETING MINUTES**

Wednesday, June 12, 2024 – 4:30pm

Yuba County One Stop, Beckwourth Room, 1114 Yuba Street, Marysville, CA 95901

TOPIC	DISCUSSION	ACTION TAKEN
1. CALL TO ORDER	President John Nicoletti called a regular meeting of the Yuba County Board of Education to order at 4:30pm on June 12, 2024, at the Yuba County One Stop, Beckwourth Room, 1114 Yuba Street, Marysville, CA.	CALLED TO ORDER: 4:30pm
ATTENDANCE, PLEDGE OF ALLEGIANCE	Present were Katharine Rosser, John Nicoletti, Marjorie Renicker, and Tracy Bishop. Desiree Hastey is not in attendance. Ric Teagarden led the recital of the Pledge of Allegiance.	QUORUM PRESENT
2. PUBLIC COMMENTS	Hector Munoz, CSEA Union President, spoke about union negotiations and described the process.	
3. APPROVAL OF AGENDA	President Nicoletti directed Board members to the June 12, 2024, Agenda for their review and approval. Upon a motion by Vice President Bishop, dully seconded by Trustee Renicker, the Board unanimously approved the June 12, 2024, Agenda as presented.	MOTION: To approve the June 12, 2024, Agenda as presented MOTION: Tracy Bishop SECOND: Marjorie Renicker ROLL CALL VOTE: Katharine Rosser - Aye Marjorie Renicker – Aye Tracy Bishop - Aye John Nicoletti - Aye MOTION APPROVED (4/0)
4. CONSENT AGENDA	President Nicoletti directed board members to the June 12, 2024, Consent Agenda for their review and approval. 4.1 Approval of May 8, 2024, Board Minutes	MOTION: To approve the June 12, 2024, Consent Agenda as presented MOTION: Marjorie Renicker SECOND: Katharine Rosser

	<p style="text-align: center;">4.2 Temporary County Teacher Certificates</p> <p>Upon a motion by Trustee Renicker, dully seconded by Trustee Rosser, the Board unanimously approved the June 12, 2024, Consent Agenda as presented.</p>	<p>ROLL CALL VOTE: Katharine Rosser - Aye Marjorie Renicker – Aye Tracy Bishop - Aye John Nicoletti - Aye MOTION APPROVED (4/0)</p>
<p>5. SUPERINTENDENT’S REPORT</p>	<p style="text-align: center;">5.1 Presentation of Joint Proclamation for Shelly Arvizu</p> <p>On behalf of Superintendent Rob Gregor and the Yuba County Board of Education, Ric Teagarden and Cynthia Soares presented a joint Proclamation for Shelly Arvizu.</p> <p style="text-align: center;">5.2 This Item Provides an Opportunity for the Superintendent/Directors/Board Members to Share Various Items of Interest</p> <p>Superintendent Gregor shared the following items of interest:</p> <ul style="list-style-type: none"> • May 10 – Very Special Arts Festival, Virginia School • May 11 – Marysville Roll N Stroll, Thomas E. Mathews Community School • May 11-15 – CAPIO Spring Conference, Palm Springs • May 17 – Visit to Foothill Intermediate School • May 18 – Hmong American Veterans Memorial Day and Kiwanis Fishing Derby • May 22 – SELPA Sups/Ops Governance Council Meeting, Superintendents Meeting, and YCOE Leadership Meeting • May 23 – Classified Employee Appreciation Day • May 28 – YCOE Youth Advocacy Open House and SLHS & NSLHS Graduation • May 29 – Yuba Gardens Graduation 	

	<ul style="list-style-type: none"> • May 30 – Anna Bell Karr/McKenney Intermediate School 8th Grade Promotion, Foothill Intermediate School Graduation, and McKenney High School Graduation • May 31 – Virginia School Graduation, Monthly Meeting with Union Leadership, and Marysville High School Graduation • June 1 – Chamber of Commerce Ribbon Cutting at Hooligans Bar & Bistro • June 4 – MJUSD Education Foundation Meeting • June 5 – Yuba County Children’s Wellness and Child Abuse Prevention Council Meeting, TEM/YCCPCS 8th Grade Promotion, and TEM/YCCPCS High School Graduation • June 6 – Bear River 8th Grade Promotion and Riverside Meadows Intermediate School 8th Grade Promotion • June 7 – Wheatland Union High School Graduation • June 10 – Para Educator Hiring Event, Virginia School <p>Vice President Bishop shared her experience at a special olympics event she attended on Saturday.</p> <p>Trustee Renicker noted her attendance at recent graduation events and a powwow she attended at Yuba College.</p> <p>President Nicoletti noted that twenty-three diplomas were signed today. He shared about his experience at the Marysville Roll N Stroll, Rotary Chili Cook-Off, and parent engagement surrounding the Marysville Joint Unified School District program transfer.</p>	
<p>6. EDUCATIONAL SERVICES</p>	<p>6.1 Public Hearing on the Proposed Local Control Accountability Plan (LCAP) of the Yuba County Office of Education for 2024-2025</p>	

	<p>Deputy Superintendent Bobbi Abold presented the 2024-2025 YCOE LCAP, 2023-2024 Annual Update, and the Budget Overview for Parents. She shared various goals within this proposed plan in collaboration with county partners to provide a continuum of instructional programs and comprehensive services for the Yuba County youth. Ms. Abold responded to questions from the Board and received feedback.</p> <p>President Nicoletti called a Public Hearing to order at 5:46pm.</p> <p>It is required that a public hearing on the proposed LCAP of the Yuba County Office of Education for 2024-2025 to be held. This time is designated for the public to ask questions or make comments concerning the LCAP.</p> <p>YCCEA President Shelby Rider spoke about the 2024-2025 YCOE LCAP. She shared her concerns. Ms. Abold responded and received feedback.</p> <p>President Nicoletti adjourned the public hearing at 5:50pm.</p> <p style="text-align: center;">6.2 Public Hearing on The Yuba County Career Preparatory Charter School (YCCPCS) Material Revision</p> <p>Director of Curriculum and Instruction Sima Gandhi presented the YCCPCS Material Revision.</p> <p>YCCPCS Director Cynthia Soares shared information on the YCCPCS Material Revision.</p> <p>President Nicoletti called a Public Hearing to order at 5:56pm.</p> <p>YCCEA President Shelby Rider shared her support for the YCCPCS Material Revision.</p>	<p>PUBLIC HEARING CALLED TO ORDER: 5:46pm</p> <p>PUBLIC HEARING ADJOURNED: 5:50pm</p> <p>PUBLIC HEARING CALLED TO ORDER: 5:56pm</p>
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	<p>President Nicoletti adjourned the public hearing at 5:58pm.</p> <p>6.3 Yuba County Career Preparatory Charter School (YCCPCS) Local Indicators</p> <p>YCCPCS Director Cynthia Soares reviewed the YCCPCS Local Indicators with the board and responded to questions.</p> <p>6.4 Yuba County Career Preparatory Charter School (YCCPCS) 2023-2024 Annual Update, 2024-2025 Local Control Funding Formula (LCFF) Budget Overview for Parents, and the 2024-2025 Local Control Accountability Plan (LCAP)</p> <p>YCCPCS Director Cynthia Soares reviewed the YCCPCS 2023-2024 Local Control Accountability Plan (LCAP), Local Control Funding Formula (LCFF), and Budget Overview for Parents. She responded to question from the Board.</p> <p>6.5 Educational Services Program Update</p> <p>Deputy Superintendent Bobbi Abold noted that a Western Association of Schools and Colleges (WASC) Chair has been assigned, but no review date scheduled at this time.</p> <p>Ms. Abold announced the Carden School students have moved into the new Juvenile Hall facility.</p>	<p>PUBLIC HEARING ADJOURNED: 5:58pm</p>
<p>7. FISCAL SERVICES</p>	<p>7.1 Public Hearing on the Proposed Budget of the Yuba County Office of Education for 2024-2025</p> <p>Chief Business Official Aaron Thornsberry reviewed a PowerPoint presentation on the 2024-</p>	

	<p>2025 Proposed Budget. He reviewed information and answered questions.</p> <p>President Nicoletti called a Public Hearing to order at 7:04pm.</p> <p>It is required that a public hearing on the proposed Budget of the Yuba County Office of Education for 2024-2025 is held. This time is designated for the public to ask questions or make comments concerning the budget.</p> <p>YCCEA President Shelby Rider asked questions pertaining to the proposed Budget of the Yuba County Office of Education for 2024-2025.</p> <p>President Nicoletti adjourned the public hearing at 7:16pm.</p>	<p>PUBLIC HEARING CALLED TO ORDER: 7:04pm</p> <p>PUBLIC HEARING ADJOURNED: 7:16pm</p>
<p>8. ADVANCED PLANNING</p>	<p>8.1 Next Regular Board Meeting June 20, 2024 – 4:30pm Location: Yuba County One Stop, Beckwourth Room, 1114 Yuba Street, Marysville, CA 95901</p> <p>8.2 Annual Financing Corporation June 20, 2024 – 5:30pm Location: Yuba County One Stop, Beckwourth Room, 1114 Yuba Street, Marysville, CA 95901</p>	
<p>9. ADJOURNMENT</p>	<p>There being no further business for discussion, the meeting adjourned at 7:17pm.</p> <p>Upon a motion by Trustee Renicker, dully seconded by Trustee Rosser, the Board unanimously adjourned the June 12, 2024, Yuba County Board of Education meeting.</p>	<p>MOTION: To adjourn MOTION: Marjorie Renicker SECOND: Katharine Rosser ROLL CALL VOTE: Katharine Rosser - Aye Marjorie Renicker – Aye Tracy Bishop - Aye</p>

		John Nicoletti - Aye MEETING ADJOURNED: 7:17pm (4/0)
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Respectfully submitted,

Rob Gregor

Rob Gregor
Yuba County Superintendent of Schools

Recorded by:
Halee Pomeroy



State of California
 Commission on Teacher Credentialing
 Certification Division
 1900 Capitol Avenue
 Sacramento, CA 95811-4213

Email: credentials@ctc.ca.gov
 Website: www.ctc.ca.gov

DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS

Original Declaration of Need for year: 2024-2025

Revised Declaration of Need for year: _____

FOR SERVICE IN A SCHOOL DISTRICT OR DISTRICT/COUNTY AUTHORIZED CHARTER SCHOOL

Name of District or Charter: _____ District CDS Code: _____

Name of County: _____ County CDS Code: _____

By submitting this annual declaration, the district is certifying the following:

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

The governing board/body of the school district or charter school specified above adopted a declaration at a regularly scheduled public meeting held on ___/___/___ certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.

► **Enclose a copy of the board agenda item**

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, _____.

Submitted by (Superintendent, Board Secretary, or Designee):

Name Signature Title

Fax Number Telephone Number Date

Mailing Address

E-Mail Address

FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY OR NONPUBLIC SCHOOL AGENCY

Name of County Yuba County Office of Education County CDS Code 58-10587

Name of State Agency N/A

Name of NPS/NPA N/A County of Location N/A


The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on 06 / 12 / 2024, at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

The declaration shall remain in force until June 30, 2025.

► **Enclose a copy of the public announcement**

Submitted by Superintendent, Director, or Designee:

Rob Gregor



Superintendent

Name

Signature

Title

(530) 741-6500

(530) 749-4900

05/13/2024

Fax Number

Telephone Number

Date

935 14th Street, Marysville, CA 95901

Mailing Address

rob.gregor@yubacoe.k12.ca.us

EMail Address

- *This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency*

AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subjects(s) identified below.

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

Type of Emergency Permit	Estimated Number Needed
CLAD/English Learner Authorization (applicant already holds teaching credential)	<u>2</u>
Bilingual Authorization (applicant already holds teaching credential)	<u>0</u>
List target language(s) for bilingual authorization: <u>N/A</u>	
Resource Specialist	<u>0</u>
Teacher Librarian Services	<u>0</u>
Emergency Transitional Kindergarten (ETK)	<u>0</u>

LIMITED ASSIGNMENT PERMITS

Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.

Based on the previous year's actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas. Additionally, for the Single Subject Limited Assignment Permits estimated, please include the authorization(s) which will be requested:

TYPE OF LIMITED ASSIGNMENT PERMIT	ESTIMATED NUMBER NEEDED
Multiple Subject	0
Single Subject	0
Special Education	2
TOTAL	

Authorizations for Single Subject Limited Assignment Permits

SUBJECT	ESTIMATED NUMBER NEEDED	SUBJECT	ESTIMATED NUMBER NEEDED
Agriculture		Mathematics	
Art		Music	
Business		Physical Education	
Dance		Science: Biological Sciences	
English		Science: Chemistry	
Foundational-Level Math		Science: Geoscience	
Foundational-Level Science		Science: Physics	
Health		Social Science	
Home Economics		Theater	
Industrial & Technology Education		World Languages (specify)	

EFFORTS TO RECRUIT CERTIFIED PERSONNEL

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to www.cde.ca.gov for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL

Has your agency established a District Intern program? Yes No

If no, explain. County Office of Education

Does your agency participate in a Commission-approved college or university internship program? Yes No

If yes, how many interns do you expect to have this year? 4

If yes, list each college or university with which you participate in an internship program.
CSU, Chico, UMass Global, Sacramento State, National University, University of Phoenix, Grand Canyon University, William Jessup University, Placer County Office of Education

If no, explain why you do not participate in an internship program.
N/A

Annual Charter Oversight & Performance Progress Report

Yuba Environmental Science Charter Academy
2023-2024

Yuba County Office of Education



Rob Gregor, Superintendent of Schools

Board Of Education

John Nicoletti, President
Tracy Bishop, Vice President
Katharine Rosser, Trustee
Marjorie Renicker, Trustee
Desiree Hastey, Trustee

PREPARED BY
Sima Gandhi, Ed.D
Director of Curriculum & Instruction

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Authorizing Overview

The administrative procedures used for charter authorizing and oversight align with the Board of Education’s Charter Policy and California Education Code. These procedures guide the work of the authorizing agency and oversight staff to provide charter school governing boards, administrators, and the public with a clear understanding of its authorizing and oversight practices. Authorizer oversight supports and promotes charter schools as integral partners in meeting the diverse educational needs and priorities of the students and families in the community.

The three phases of authorization—petition, oversight, and renewal—form a unified process. They coherently connect the petition for a new school, the review of the school’s performance during the life of its charter, and the renewal decision.

Annual charter oversight includes several key components:

- Attendance at charter school public meetings, as schedules allow
- Submission and review of required documents via an online platform
- Progress monitoring the school’s ability to fulfill the terms of its charter each year of the charter term
- Formal and informal site visits
- Oversight Assurances made by charter school officials

This *Charter Performance Progress Report* includes Appendix documentation that details reasons for findings determined through oversight practices described above. The Appendix can be accessed via hyperlinks included in each section of this document or if printed, following this *Board Report*.

Executive Summary: Identified Strengths and Areas for Improvement

This section of the *Annual Performance Report* provides an authorizing agency summary of identified strengths and areas for improvement, based indicators and metrics aligned with four guiding questions:

- Is the charter school’s education program a success?
- Is the charter school financially viable?
- Is the charter school operating and governed effectively?
- Is the charter school serving public policy purposes?

Based on available data and key indicators, is the charter school on track for renewal? (Yes, No, Progressing)	Progressing
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Current Year Renewal Performance Category (High, Middle, Low)	Middle
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Strengths	Areas for Improvement
YES remains focused on raising student academic achievement. Their overarching goal is for students to develop a love of learning and to be prepared for college and career upon graduation.	YCOE and YES Charter School identified the need to develop, update, approve, and streamline its policies to ensure clarity, accessibility, and compliance. YES will utilize the Gamut program to review, revise, and update all policies and

<p>With a steadfast focus on raising student academic achievement, YES Charter School strives to instill a love of learning in its students while preparing them for success in college and career endeavors.</p> <p>Moreover, YES's presence in the Yuba County foothills has not only benefited the community at large but has also expanded educational choices for parents and students within the public school system. Acting as a community hub, YES hosts various events and actively participates in community organizations, further solidifying its role as a cornerstone of the Yuba County community.</p> <p>Through initiatives such as the Farm to School program and participation in the Blue Zones initiative, YES Charter School exemplifies its commitment to holistic community development and student success.</p> <p>One of the notable strengths of YES Charter School lies in its collaborative relationship with the Yuba County Office of Education, fostering a supportive environment for educational innovation and growth.</p> <p>Additionally, YES has made significant strides in enhancing its educational capacity, which has led to a more robust learning environment for students.</p> <p>Furthermore, the school has demonstrated a commitment to improving policy development, board approval, and implementation, ensuring that educational initiatives align with the needs of its student body and community.</p>	<p>make them readily available and easily accessible to educational partners through the school website.</p> <p>Following a review of documents and discussions with YES during the annual site visit the review team identified a need for organizational capacity building within the site. Specifically, it was noted the potential need to consider and explore separating the "Intervention" teacher role and the role of "Program Specialist." This separation aims to address the ongoing focus on developing and implementing Individualized Education Programs (IEPs) effectively and in compliance with the Education Code at YES.</p> <p>YES should work to improve timeliness and accuracy of requested oversight submissions.</p>
Authorizing Agency Required Actions	
<ul style="list-style-type: none"> ● Develop, update, approve, and streamline Board policies to ensure clarity, accessibility, and compliance by November 30th, 2024. ● In the 24-25 school year, DTS submissions must be on time and accurate. 	

Academic Performance

Is the charter school's education program a success?

This section provides an overview of the school’s performance on various academic measures the school is accountable for achieving using the most recent data available. The academic indicators align with the criterion for charter renewal.

Although academic achievement is not the primary indicator for Dashboard Alternative Status Schools (DASS) renewals, evaluating progress over time remains relevant to the overall evaluation of these schools at renewal.

Academic Achievement Indicator Rating Key

<p>On Track for Renewal</p> <p>The school outperformed the state overall and for qualified student groups on the most recent CA Dashboard.</p> <p>CAASPP participation rates align with state mandated participation of >95% overall and for groups of more than 10 students.</p>
<p>Progressing Toward Renewal</p> <p>The school performs near or at the state level overall and for qualified student groups on the most recent CA Dashboard.</p> <p>CAASPP participation rates are nearing state mandated participation of 95% overall and for groups of more than 10 students.</p>
<p>Not on Track for Renewal</p> <p>The school performs below the state overall and for qualified student groups on the most recent CA Dashboard.</p> <p>CAASPP participation rates are significantly lower than the state mandated 95% overall and for groups of more than 10 students. Achievement data will be significantly impacted by the Lowest Obtainable Scale Score (LOSS) calculation.</p>

CA Dashboard Achievement Indicators	Performance	
CAASPP Participation: All Students	ELA	
	Math	
CAASPP Participation: Student Groups	ELA	
	Math	
CAASPP: All Students	ELA	
	Math	
CAASPP: Student Groups	ELA	Too few student groups
	Math	Too few student groups
College-Career Indicator	NA	
College-Career Indicator Student Groups	NA	
English Learner Growth Indicator (ELPI)	Data not available	

Non-Academic Indicator Rating Key

<p>Meets Standard</p> <p>The school falls within the two lowest levels for Suspension and Chronic Absenteeism and two highest levels for Graduation Rate.</p>
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Progressing Toward Standard	
The school falls within the middle level for Suspension, Chronic Absenteeism, and Graduation rate.	
Not Meeting Standard	
The school falls within the two highest levels for Suspension, Chronic Absenteeism and two lowest levels for Graduation rate.	
CA Dashboard Indicators	
Chronic Absence: Overall	
Chronic Absence: Student Groups	
Graduation Rate: Overall	NA
Graduation Rate: Student Groups	NA
Suspension Rate: Overall	
Suspension Rate: Student Groups	

Other Post-Secondary Indicators and Local Assessment Data Rating Key

Meets Standard	
The school demonstrates effectiveness with strong post-secondary indicators and/or local verified data demonstrating one year's growth. Data meets SBE and publisher guidelines.	
Schools qualifying as DASS meet most alternative renewal criteria, including overall and student group data. All parts of the alternative renewal criteria are addressed in full, and verifiable data is available to substantiate findings. Complete DASS metric only.	
Progressing Toward Standard	
The school has some adequate to strong post-secondary indicator data and/or local verified data nearing one year's growth. Data meets SBE and publisher guidelines.	
Schools qualifying as DASS meet some alternative criteria for renewal, including overall and student group data. Most alternative criteria for renewal are addressed in full, and verifiable data is available to substantiate findings. Complete DASS metric only.	
Not Meeting Standard	
The school is not making adequate growth and/or is not providing the required alternative metric data.	
The school has not established processes and procedures that comply with SBE and publisher guidelines or alternative metrics if qualified as DASS. Complete DASS metric only.	
Academic Growth: Measurable Increases Using Local Assessments	
Academic Growth: Overall Participation Rate	
Postsecondary Outcomes	Not applicable to K8
Alternative Metrics (DASS Only)	Not applicable

Financial Health and Sustainability

Is the charter school financially viable?

In this section, the charter school provides a current-year overview of the school's performance, including financial measures the school is accountable for achieving, and a review of recent trends.

These measures provide information about the school’s financial health and sustainability. See Appendix (Financial Health and Sustainability) for more details.

Rating Key

Performance Color	Description
	Meets Standard
	Substantially Meets Standard- Action Required
	Does Not Meet Standard

Short Term Indicators	Current Year Rating
Measure 1: Days of Cash on Hand	
Measure 2: Cash Flow Projection	
Measure 3: Enrollment Variance	
Measure 4: Average Daily Attendance (ADA) to Enrollment Variance	
Measure 5: Unduplicated Pupil Percentage (UPP) Variance	
Measure 6: Budgeted Local Control and Accountability Plan (LCAP)	
Measure 7: Reserve for Economic Uncertainty	
Sustainability Standards	Current Year Rating
Measure 1: Debt Default	
Measure 2: Multi-Year Financial Projections	
Measure 3: Subsequent Years Cash Flow	
Fiscal Controls	Current Year Rating
Measure 1: County Office of Education (COE) Financial Reviews	
Measure 2: Annual Independent Audit	

Operations and Governance

Is the charter school operating and governed effectively?

This section provides an overview of the school’s performance, in the year reviewed, in fulfilling legal requirements and fiduciary/public stewardship responsibilities and other measures relevant to operational health and performance. See Appendix (Operations and Governance) for more details.

Rating Key

Performance Color	Description
	Meets Standard
	Substantially Meets Standard- Action Required
	Does Not Meet Standard

Indicators	Performance
General Requirements and Fidelity to Mission	Meets Standard
Education Program: Specific Student Populations	Meets Standard
Financial Responsibility	Meets Standard
Governance and Reporting	Substantially Meets Standard
Student and Employee Safety, Protections and Requirements	Meets Standard
School Environment	Meets Standard

Advancing Equity and Access: Is the charter school serving public policy purposes?

Rating Key
<p>Meets Standard</p> <p>The school provided supporting documentation or evidence supporting public policy purposes.</p>
<p>Substantially Meets Standard</p> <p>The school provided most documentation or evidence supporting public policy purposes.</p>
<p>Does Not Meet Standard</p> <p>The school has failed to provide documentation or evidence supporting public policy purposes.</p>

Indicators	Performance
Faithful to the educational needs of the charter school's community	Meets Standard
Presence serves the interests of the entire community	Meets Standard
Equity and fair treatment of students	Meets Standard
Compliance with laws protecting student rights	Meets Standard
Fair and equitable enrollment practices	Meets Standard

Authorizing Agency Closing Comments
<p>The Yuba County Office of Education appreciates YES's commitment to serving students in the Foothills. The emphasis this year was a focus on building relationships and introducing Document Tracking Services (DTS) as a means to collect compliance documents efficiently.</p> <p>It is important to note that by updating their policies, YES will be able to enhance transparency and efficiency in policy development and dissemination, ultimately improving communication and accountability within the school community. This proactive approach demonstrates YES's commitment to continuous improvement and responsiveness to the evolving needs of its students, staff, and families.</p> <p>YCOE is encouraging YES to continue working on policies to ensure a transparent and compliant process. Lastly, YCOE expresses anticipation for continuing the partnership with YES into the next school year with a focus on ongoing collaboration, compliance, and support.</p>

School Overview

General Information	
Grades Served	TK-8
Total Enrollment As Of...	170 as of 3/11/24
Leadership Team/ Positions	Louise Miller, Principal/Superintendent Eve Domingo, Special Education Director Debra Campbell, Business Manager
Administrative Office Address & Phone Number	Physical Address 9841 Texas Hill Road, Oregon House, CA 95962
Additional Site Addresses & Phone Numbers, As Applicable	Not applicable
Board Members/Offices/Terms	<ul style="list-style-type: none"> ● Pamela Cook, President, Term ends June 2027 ● Linda Cohee, Vice President, Term ends June 2024 ● Paul McGovern, CFO, Founding Member, Term is unlimited ● Jamie Hyatt, Secretary, Term ends June 2024 ● Tracey Fuschich, Staff Representative, Term ends June 2025 ● Eve Domingo, Alternate Staff Representative, Term ends June 2025 ● Lisa Thompson, Director, Term ends June 2025 ● Yvette Rodriquez, Director, Term ends June 2026 <p>Terms of Office: Except as noted below, the term of office for Council members shall be three years. Insofar as possible, the members' terms shall be staggered so that each year approximately one-third of the Council members' terms shall expire.</p> <p>With the exception of founding Council members, who may serve an unlimited number of terms, no Council member may serve more than two consecutive three year terms, provided, however, that a member who is serving as an officer may continue on the Council at the pleasure of the Council for so long as that member is an officer.</p>
School Mission	Yes to Excellence! Our Mission YES Charter Academy will educate K-8 students in a school culture that values the scientific method and a curricular focus on environmental studies. The highest California academic standards, as well as high standards of moral conduct, will be emphasized.
Brief School Description (Max: 300 words)	The founding of Yuba Environmental Science Charter Academy (YES Charter Academy) in 2008 created a unique educational option for Yuba County students and families. The parents and community members who joined efforts to write the original charter had the vision of providing a quality Kindergarten through 8th grade public education with an environmental science focus. They envisioned

General Information

students learning through hands-on, project- based units of study. The school's rural Yuba County foothills campus has features that facilitate environmental science studies: a native plant trail, a garden, a greenhouse, a henhouse, and a pond.

Appendix Documents

23-24 Annual Oversight Staff Report

Yuba Environmental Science Charter Academy

ACADEMIC PERFORMANCE

Core Question: Is the charter school’s education program a success?

1. Academic Performance

Measure 1a: Is the school in differentiated assistance?	No
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This measure is based on student performance on Smarter Balanced Summative Assessments, which are taken annually by students in grades 3–8 and in grade 11. Distance from Standard measures how far, on average, students are from the lowest possible score to meet the standard.

All data are sourced from the school’s profile on the CA Dashboard (caschooldashboard.org) website, for eligible populations. The following table represents the template for Academic Performance measures.

State Assessment Participation Rates		
Spring 2023	Overall	Student Groups Below 95% Groups of >10 students
ELA	96%	Hispanic- 94%
Math	96%	Hispanic- 94%
ELPAC	100%	NA

Measure 1b: English Language Arts			
Group	Points from Standard and Performance Color	State Data	Comparison with State (Above, At, Below)
All Students	-59.6 points	-13.6 points	Below
English Learners	No Data Available		
Students with Disabilities	-115.3 points No Performance Color	-96.3 points	
Homeless	No Data Available		
Foster Youth	No Data Available		
Socioeconomically Disadvantaged	-59.3 points	-42.6 points	Below
American Indian	No Data Available		
Asian	No Data Available	+61.8 points	NA
African American	No Data Available		

Filipino Hispanic	No Data Available	+44 points	NA
	-66.7 points No Performance Color	-40.2 points	
Pacific Islander Two or More Races	No Data Available		
	No Data Available	+24.3 point	NA
White	-60.1 points No Performance Color	+20.8 points	NA

Measure 1c: Mathematics			
Group	Points from Standard and Performance Color	State Data	Comparison with State (Above, At, Below)
All Students	-87.8 points	-49.1 points	Below
English Learners	No Data Available		
Students with Disabilities	-124.3 points No Performance Color	-127.3 points	
Homeless	No Data Available		
Foster Youth	No Data Available		
Socioeconomically Disadvantaged	-87.7 points	-80.8 points	Below
American Indian	No Data Available		
Asian	No Data Available	+50.8 points	NA
African American	No Data Available		
Filipino	No Data Available	+7.4	NA
Hispanic	-112.1 points No Performance Color	-80.8 points	
Pacific Islander	No Data Available		
Two or More Races	No Data Available	-7.4 points	NA
White	-74.5 points No Performance Color	-11.1 points	NA

Measure 1d: English Learner Progress		
Percent Progressing and Performance Color	State Data	Comparison with State (Above, At, Below)
No Data Available		

Measure 1e: College/Career

Group	Percentage Prepared and Performance Color	State Data	Comparison with State (Above, At, Below)
All Students	Not applicable in 2023 K-8 enrollment only		
English Learners			
Students with Disabilities			
Homeless			
Foster Youth			
Socioeconomically Disadvantaged			
American Indian			
Asian			
African American			
Filipino			
Hispanic			
Pacific Islander			
Two or More Races			
White			

2. Academic Engagement

Measure 2a: K-8 Chronic Absenteeism

Group	Percent Chronically Absent and Performance Color	State Data
All Students	0%	24.3%
English Learners	No Data Available	
Students with Disabilities	0% No Color	33.1%
Homeless	No Data Available	
Foster Youth	No Data Available	
Socioeconomically Disadvantaged	0%	29.9%
American Indian	No Data Available	
Asian	No Data Available	
African American	No Data Available	
Filipino	No Data Available	
Hispanic	0%	28.4%
Pacific Islander	No Data Available	
Two or More Races	0% No Color	21.6%
White	0%	18.5%

Measure 2b: Graduation Rate

Group	Percent Graduated and Performance Color	State Data
All Students	Not applicable in 2023 K-8 enrollment only	
English Learners		
Students with Disabilities		
Homeless		
Foster Youth		
Socioeconomically Disadvantaged		
American Indian		
Asian		
African American		
Filipino		
Hispanic		
Pacific Islander		
Two or More Races		
White		

Measure 3: Suspension Rates		
Group	Percent Suspended and Performance Color	State Data
All Students	3.4%	3.5%
English Learners	No Data Available	
Students with Disabilities	2.6% No Color	5.9%
Homeless	No Data Available	
Foster Youth	No Data Available	
Socioeconomically Disadvantaged	3.9%	4.5%
American Indian	No Data Available	
Asian	No Data Available	
African American	No Data Available	
Filipino	No Data Available	
Hispanic	3.6%	3.8%
Pacific Islander	No Data Available	
Two or More Races	0% No Color	3.3%
White	4.3%	2.9%

BEYOND THE DASHBOARD

Local Assessments

Description: EC §47607.2(b)(3)(A) defines measurable increases in student achievement as at least one year’s progress for each year in school. While the law does not specify the types of

assessments that are required to be used for this measure of growth or what constitutes one year of progress, authorizers must ensure that the assessments used to measure academic growth meet the state-verified data standard (EC §47607.2[c]).

Local Assessment Narrative and Verifiable Data

Charter School Directions: Please provide a succinct narrative description to the Authorizing Board. Attach verifiable data sources to the submission.

Local Assessment Name

During the 2022-23 school year YES administered Renaissance STAR Assessments in Reading and Math to 1st through 8th grade students four times:

- Beginning of year (August)
- End of first trimester (November)
- End of second trimester (March)
- End of third trimester (May)

During the 2023-24 school year, YES is administering iReady assessments to the same grade level students using the same schedule as in the 2022-23 school year.

Overall, did the charter school achieve measurable increases in academic achievement, defined by at least one year’s progress for each year in school?

Overall and disaggregated by student groups Hispanic or Latino and White YES students achieved measurable increases in academic achievement of at least one year's progress.

Narrative/Verifiable Data

Student STAR assessment data shows academic growth in the 2022-2023 school year that is comparable to the growth that they showed in the 2023 CAASPP. The school attributes the growth to the implementation of cycles of continuous improvement that were followed in the 2022-2023 school year. These were the disaggregation of STAR assessment data in reading and math being used to inform and drive instruction along with quality academic support and training for teachers. They also attribute the implementation of regular CAASPP interim assessments.

Increases in Student Achievement (Local Assessments)

Charter School Directions: Refer to school growth reports in the assessment platform. This is not a record of students on, near, or below standards. This is a record of the average growth students at your school made during the year.

OVERALL AND GROUPS	August 2023 and May 2024
Overall Reading	
All Students	0.54
Hispanic or Latino	0.47
White	0.55
Overall Math	
All Students	0.47
Hispanic or Latino	0.44

White	0.48
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Local/DASS Indicators

Area	Local Indicator	Performance (Met/Not Met)
Academic Performance Data	No additional local data was provided.	
Academic Engagement Data		
Conditions and Climate Data		
[Other]		
[Other]		

Annual Site Visit

To satisfy Education Code Section 47604.32, a team including oversight staff with expertise in identified areas (e.g., curriculum, instruction, assessment, special education, leadership, attendance, engagement) conducted an annual site visit. During a site visit, the authorizer typically engages in three general activities: interviews and discussions, observations, and document review.

Rating Key
<p>Meets Standard The school provided documentation or evidence supporting the petition, MOU, and state and/or federal compliance.</p>
<p>Substantially Meets Standard The school provided most documentation or evidence supporting the petition, MOU, and state and/or federal compliance.</p>
<p>Does Not Meet Standard The school has failed to provide documentation or evidence supporting the petition, MOU, and state and/or federal compliance.</p>

Summary of Annual Site Visit	Rating
Interviews and Discussion	
Dates and Notes	

On January 24, 2024, a visiting committee composed of Sima Gandhi, Curriculum and Instruction Director, Lora Gonzalez, SELPA Director, and Nina Martinez, Community Schools Director, conducted a comprehensive visit to YES.

During their visit, the committee engaged in interviews with student and teacher focus groups, as well as with the administrative team, which included Louise Miller, Superintendent/Principal; Debbie Campbell, Business Manager; and Eve Domingo, Special Education Director.

Additionally, teachers highlighted the support they receive from both the administration and the wider community.

Following their interactions, the visiting committee convened with the board and administrative team to present and discuss the feedback gathered during the visit, fostering a collaborative exchange of insights and perspectives.

Educational Program Observation	
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Dates and Notes

Educational Program Visit

During the annual visit, the visiting committee had a comprehensive tour of the campus, encompassing observations of numerous classrooms and student activities. The committee had the opportunity to see various aspects of student engagement and learning, including classroom discussions, collaborative group work, and student presentations. Moreover, the committee had the privilege of viewing student work and projects, gaining insight into instruction and academic pedagogy.

In addition to classroom observations, the committee explored the campus amenities, including the greenhouse, providing a holistic perspective of the educational environment at YES. The visit allowed the committee to appreciate the diverse educational opportunities and resources available to students.

YES has a strong sense of community. The students shared their love for the school and appreciate the hands-on approach to learning through programs like STEM and Farm to Fork.

Onsite Visit and Offsite Document Review	
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Oversight Dates and Notes

The Charter must submit various documents via an online repository throughout the year, including but not limited to Board meeting agendas, packets and meeting minutes, financial documents, enrollment and recruitment information, and Annual Performance Review, as well as other documents.

In addition, informational updates and forms/resources for parents and students on the school's website must be current and easily accessible. Documents containing personally identifiable student/staff information are reviewed on-site.

After reviewing documents with YES, the school leader identified a need for capacity building within the site, specifically, a need to explore separating the "Intervention" teacher role from the "Program Specialist" role. This separation aims to address the ongoing focus on developing and implementing Individualized Education Programs (IEPs) effectively and in compliance with the Education Code at YES.

This will create a proactive approach to addressing the needs of students requiring interventions and specialized support, indicating a commitment to improve educational outcomes at YES continuously.

This year, the emphasis was on building relationships and introducing Document Tracking Services (DTS) as a means to collect compliance documents efficiently. YCOE has provided extensive support in using DTS this year. Per the Memorandum of Understanding, YES must provide requested documents via DTS in a timely manner.

FINANCIAL HEALTH AND SUSTAINABILITY

Core Question: Is the charter school financially viable?

Short-Term Indicators

Measure 1: Days of Cash on Hand— How many days of cash on hand does the school have to pay its bills?

Meets Standard:

At least 60 Days Cash on Hand

Does Not Meet Standard:

Days Cash on Hand is between 30 and 60 days

Falls Far Below Standard:

Fewer than 30 Days Cash on Hand

Locally Funded Charter (Dependent Charter School)

Unable to Determine or Does Not Apply

Meets	Does Not Meet	Falls Far Below	Locally Funded
Data Sources: balance sheet, income statement, and bank statements			
School Proposed Actions If Not Meeting?			
A Word from Authorizing Fiscal Services, as Applicable:			
If Not Meeting, Authorizing Fiscal Services Detailed Action(s) with Timeline:			

Measure 2: Cash Flow Projection — Will cash received meet obligations each month of the budgeted fiscal year?

Meets Standard:

The current year's cash flow is positive for each month and at year-end.

Does Not Meet Standard:

The current year's cash flow is negative for any month and/or at year-end.

Meets	Does Not Meet
Data Sources: cash flow spreadsheet, balance sheet, income statements, and bank statements	
School Proposed Actions, If Not Meeting?	
A Word from Authorizing Fiscal Services, as Applicable:	
If Not Meeting, Authorizing Fiscal Services Detailed Action(s) with Timeline:	

Measure 3: Enrollment Variance - Does the projected student enrollment support the budgeted revenue?

Meets Standard:

In either or both of:

1. The current fiscal year, or
2. At least two of the most immediate three prior fiscal years, projected enrollment was not overestimated by more than the following percentage levels:
 - 3%, if the school’s ADA was between 0 and 300 that fiscal year
 - 2% if the school’s ADA was between 301 and 1,000 that fiscal year
 - 1% if the school’s ADA was more than 1,001 that fiscal year

Does Not Meet Standard:

Enrollment is overestimated by the applicable percentage in the years indicated

Meets	Does Not Meet
Data Sources: California Longitudinal Pupil Achievement Data System (CALPADS) official 1.17 enrollment report as of the first Wednesday in October.	
School Proposed Actions, If Not Meeting?	
A Word from Authorizing Fiscal Services, as Applicable:	
If Not Meeting, Authorizing Fiscal Services Detailed Action(s) with Timeline:	

Measure 4: Average Daily Attendance (ADA) to Enrollment Variance — Is the projected funded ADA used for budgeted revenue reasonable?

Meets Standard:

The projected second period (P2) ADA to enrollment ratio for any time during the current fiscal year, or two subsequent fiscal years does not exceed the charter historical average ratio from the three prior years by more than one-half percent (.5%).

Does Not Meet Standard:

Projected ratio at some time during the current or next two subsequent fiscal years exceeds the charter historical ratio by more than one-half percent (.5%).

Meets	Does Not Meet
Data Sources: For charter historical ratio, official CALPADS and P2 attendance reports from three prior fiscal years. Estimated P2 ADA and enrollment from the school’s projections for the current fiscal year.	
School Proposed Actions, If Not Meeting?	
A Word from Authorizing Fiscal Services, as Applicable:	
If Not Meeting, Authorizing Fiscal Services Detailed Action(s) with Timeline:	

Measure 5: Unduplicated Pupil Percentage (UPP) Variance - Does the school’s actual UPP funding support the operating budget?

Meets Standard:

Projected UPP variance equals or exceeds 95% of forecast in the current year.

Does Not Meet Standard:

Projected UPP variance is less than 95% of forecast in the current year.

Meets	Does Not Meet
Data Sources: Charter School Unduplicated Pupil Percentage on CALPADS 1.17 report.	
School Proposed Actions, If Not Meeting?	
A Word from Authorizing Fiscal Services, as Applicable:	
If Not Meeting, Authorizing Fiscal Services Detailed Action(s) with Timeline:	

Measure 6: Budgeted Local Control and Accountability Plan (LCAP) — Is the school budgeting items that mirror the approved LCAP plan and is the school’s spending so far materially consistent with the budget?

Meets Standard:
The approved budget is consistent with the implementation of the approved LCAP, and the school’s spending so far is not materially inconsistent with the budget as to the implementation of the LCAP.

Does Not Meet Standard:
Any of the following are true:

1. The approved budget is inconsistent with the implementation of the approved LCAP.
2. The adequacy of the budget to support the implementation of the LCAP is inadequately explained in the accompanying budget narrative.
3. The school’s spending is materially inconsistent with the budget for the implementation of the LCAP.

Meets	Does Not Meet
Data Sources: School’s approved LCAP plan, school’s budget as approved by the governing board, and accompanying budget narrative highlighting how the budget supports the implementation of LCAP, as well as school financial reports showing spending thus far not materially inconsistent with budget as to LCAP implementation.	
School Proposed Actions, If Not Meeting?	
A Word from Authorizing Fiscal Services, as Applicable:	
If Not Meeting, Authorizing Fiscal Services Detailed Action(s) with Timeline:	

Measure 7: Reserve for Economic Uncertainty — Does the school have resources to weather economic uncertainties?

Meets Standard:
Available reserves for the current fiscal year and, the two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses:

1. ADA Between 0 – 300: Greater of 5% or \$71,000
2. ADA Between 301 – 1,000: Greater of 4% or \$71,000
3. ADA Over 1,001: 3%

Does Not Meet Standard:
Available reserves for any of the three years fall below the applicable minimum percentage for that year.

Meets	Does Not Meet
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Data Sources: Official P-2 ADA, Petition, MOU, Adoption Budget, Interim Reports, and Unaudited Actuals Report
School Proposed Actions, If Not Meeting?
A Word from Authorizing Fiscal Services, as Applicable:
If Not Meeting, Authorizing Fiscal Services Detailed Action(s) with Timeline:

Sustainability Standards

Measure 1: Debt Default — Is the school meeting its debt obligations?
<p>Meets Standard: All of the following are true:</p> <ol style="list-style-type: none"> 1. The school’s budget, as approved by the governing board, includes expenditures to meet debt service payments. 2. These expenditures are being paid on time in the current year. 3. These amounts are included in the accompanying cash flow statements.
<p>Does Not Meet Standard: Any of the above statements is not true.</p>
Locally Funded Charter (Dependent Charter School)
Unable to Determine or Does Not Apply

Meets	Does Not Meet	Locally Funded
Data Sources: Notes from the audited financial statements are used as the source of data. In some cases, the MOU also may provide that the charter school disclose this information prior to entering into an agreement to incur debt. As an example of a review, the authorizer can request the most recent independent auditor’s Notes to Financial Statements, and then review any Bonds Payable, Notes Payable, and Leases items for details on the specifics of debt repayment and/or the amortization schedules. The authorizer also can request a list of current year payments made to date for amounts shown as principal, interest, or lease payments.		
School Proposed Actions, If Not Meeting?		
A Word from Authorizing Fiscal Services, as Applicable:		
If Not Meeting, Authorizing Fiscal Services Detailed Action(s) with Timeline:		

Measure 2: Multi-Year Financial Projections: “Is the school living within its means?”
<p>Meets Standard: Over the next two subsequent fiscal years, the school is projected to have a net increase in its unrestricted fund balance, or its projected decrease in the unrestricted fund balance is for a “planned spend down” and does not represent a structural deficit.</p>
<p>Does Not Meet Standard: Over the next two subsequent fiscal years the school is projected to have a structural deficit depleting its unrestricted fund balance.</p>
Locally Funded Charter
Unable to Determine or Does Not Apply

Meets	Does Not Meet	Locally Funded
Data Sources: Most recent current year budget, contract terms, statewide assumptions, and historical trends to prepare a three-year Multi-Year Financial Projection of the current and two subsequent fiscal year budgets.		
School Proposed Actions, If Not Meeting?		
A Word from Authorizing Fiscal Services, as Applicable:		
If Not Meeting, Authorizing Fiscal Services Detailed Action(s) with Timeline:		

Measure 3: Subsequent Years Cash Flow — How much money does the school have available to spend?

Meets Standard:

Monthly cash flows reflect positive ending cash balances based on the projected general fund revenue and expenditures, and projections appear reasonable.

Does Not Meet Standard:

At least one subsequent month reflects negative ending cash balances based on the result of projected general fund revenue and expenditures, and/or projections do not appear reasonable.

Locally Funded Charter

Unable to Determine or Does Not Apply

Meets	Does Not Meet	Locally Funded
Data Sources: Beginning cash balance from the prior fiscal year should match the most recent audited balance sheet as a starting cash position; Balance Sheet, and debt amortization schedule. Note: The most recent approved budget should agree with the overall cash flow for each reporting period. The Balance Sheet accounts should be accurately represented (assets and liabilities), and each month should show actual charges in accounts receivable and accounts payables.		
The repayment of debt obligations should be represented. Total cash includes the unrestricted and restricted cash balances and aligns with the Principal Apportionment Schedule for state funding, including any state cash deferrals if provided for in legislation.		
School Proposed Actions, If Not Meeting?		
A Word from Authorizing Fiscal Services, as Applicable:		
If Not Meeting, Authorizing Fiscal Services Detailed Action(s) with Timeline:		

Fiscal Controls

Measure 1: County Office of Education (COE) Financial Reviews – If the COE issues letters or findings regarding the COE’s review of the school’s submitted financial reports, is the school’s governing board receiving copies of them, and is the school addressing any COE concerns?

Meets Standard:

The COE financial reviews do not express financial concerns about the school, or, if there are concerns, the governing board minutes record the board’s receipt of the resulting COE findings, and the board has adopted a plan to resolve the concerns in the COE findings.

Does Not Meet Standard:

The COE financial findings express financial concerns about the school, and either the governing board’s minutes do not record the board’s receipt of the COE findings, and/or the board has not adopted a plan to resolve the concerns.

Does Not Apply

The COE does not make it a practice to issue findings regarding the financial information it receives from charter schools in the county.

Meets	Does Not Meet	Does Not Apply
Data Sources: COE financial review(s) to school. Minutes from the school’s governing board recording board’s receipt of COE findings. Responses from school to COE regarding findings.		
School Proposed Actions, If Not Meeting?		
A Word from Authorizing Fiscal Services, as Applicable:		
If Not Meeting, Authorizing Fiscal Services Detailed Action(s) with Timeline:		

Measure 2: Annual Independent Audit — Did the auditors provide an unqualified opinion?

Meets Standard:

The school received either of the following:

1. An Unqualified Opinion expressed by the independent auditor, or
2. A Qualified Opinion but with no finding of material weaknesses or significant deficiencies.

Does Not Meet Standard:

The school receives a Qualified Opinion finding a material weakness or a significant deficiency that is considered a material weakness.

Meets	Does Not Meet	Falls Far Below Standard
Data source: Annual Audit Report pursuant to Education Code Section 47605(m)		
School Proposed Actions, If Not Meeting?		
A Word from Authorizing Fiscal Services, as Applicable:		
If Not Meeting, Authorizing Fiscal Services Detailed Action(s) with Timeline:		

OPERATIONS AND GOVERNANCE

Core Question: Is the charter school operating and governed effectively?

1. General Requirements and Fidelity to Mission

Measure 1a: Education Program Implementation

Meets Standard:

The school implemented the material terms of the education program and the education program in operation reflects the material terms as defined in the petition/MOU.

Partially Meets Standard:

The school partially implemented the material terms of the education program.

Does Not Meet Standard:

The school has failed to materially comply in the manner described above.

Meets	Partially Meets	Does Not Meet Standard
Evidence: Compare the MOU to the charter petition and verify during the site visit		
Action Required? No action is required based on select documents reviewed in 2023-2024.		
If Yes, Detailed Action(s) with Timeline: N/A		

Measure 1b: Education Program Requirements

Meets Standard:

The school materially complies with applicable federal and state laws, rules, regulations, and provisions of the charter petition and/or MOU relating to education requirements. Examples of compliance include but are not limited to

- Assurances in its charter petition;
- Those Education Program requirements enumerated in Education Code §47605 (c)(5)(A);
- Minimum instructional minutes and days, as required by grade;
- Records retention policies, particularly for student records;
- Graduation requirements;
- Statewide educational standards;
- State assessments are required; and
- Implementation of mandated programming as a result of state or federal funding.

Partially Meets Standard:

The school partially complies with applicable federal and state laws, rules, regulations, and provisions of the charter petition and/or MOU relating to education requirements.

Does Not Meet Standard:

The school has failed to materially comply in the manner described above.

Meets	Partially Meets	Does Not Meet Standard
Evidence Examples: Assurances, site visits, submitting FPM review letter		
Action Required? No action is required based on select documents reviewed in 2023-2024.		
If Yes, Detailed Action(s) with Timeline: N/A		

2. Education Program: Specific Student Populations

Measure 2a: Students with Disabilities

Meets Standard:

Consistent with the school’s status and responsibilities as a public school within a local education agency or as a local education agency, the school materially complies with applicable laws, rules, regulations, and provisions of the charter petition/MOU relating to the treatment of students with identified disabilities and those suspected of having a disability. Examples of compliance include but are not limited to

- Equitable access and opportunity to enroll and remain enrolled;
- Referral and assessment of students believed to require special education and related services;
- Compliance with timelines related to special education, including legal requirements for scheduling and conducting IEPs and interim IEPs;
- Compliance with services as required by a student’s IEP;
- Process for determining a student’s eligibility for services under Section 504 of the Rehabilitation Act of 1973;
- Discipline, including due process protections, manifestation determinations, and behavioral intervention plans; and
- Staffing—staff has legally required credentials, certificates, and/or authorizations.

Partially Meets Standard:

The school partially complies in the manner described above.

Does Not Meet Standard:

The school has failed to materially comply in the manner described above.

Meets	Partially Meets	Does Not Meet Standard
Evidence Examples: Charter complaint form submissions, assurances, site visits, SELPA follow-up		
Action Required? No action is required based on select documents reviewed in 2023-2024.		
Best Practice: During the site visit, school leadership identified the potential need to consider and explore separating the "Intervention" teacher role from the "Program Specialist" role. This separation aims to address the ongoing focus on developing and implementing Individualized Education Programs (IEPs) effectively and in compliance with the Education Code at YES.		
If Yes, Detailed Action(s) with Timeline: N/A		

Measure 2b: English Learners

Meets Standard:

Consistent with the school’s status and responsibilities as a public school within a local education agency or as a local education agency, the school materially complies with applicable laws, rules, regulations, and provisions of the charter petition/MOU relating to the treatment of students who are English learners. Examples of compliance include but are not limited to

- Equitable access and opportunity to enroll;
- Processes to identify, monitor, and reclassify students who are English learners, using state and local assessments as appropriate;
- Designing a program for English learners that is based on sound educational theory and that ensures access to grade-level core curricula;
- Providing data on students' linguistic and academic progress and reclassification rates to measure the success of the school’s English learner educational program; and

- Staffing—staff have the legally required credentials, certificates, and/or authorizations.

Partially Meets Standard:

The school partially complies in the manner described above.

Does Not Meet Standard:

The school has failed to materially comply in the manner described above.

Meets	Partially Meets	Does Not Meet Standard
Evidence Examples: Charter complaint forms, assurances, site visits, CALSAAS, authorizer credential clearance letter		
Action Required? No action is required based on select documents/site visits reviewed in 2023-2024.		
If Yes, Detail Action(s) with Timeline: N/A		

3. Financial Responsibility

Measure 3a: Financial Reporting and Compliance

Meets Standard:

Consistent with the school’s status and responsibilities as a public school within a local education agency or as a local education agency, the school materially complies with applicable laws, rules, regulations, and provisions of the charter petition/MOU relating to financial reporting and compliance. Examples of compliance include but are not limited to

- If a nonclassroom-based program, the charter school has documentation that it has completed the “determination of funding” [EC §47634.2; Title 5, 11963.2–11963.7];
- The charter school submits data for CALPADS and meets CALPADS deadlines;
- The charter school annually submits the reports required under EC §47604.33;
- There are approved policies regarding budget, short-term/long-term debt, accruals, accounting, and financial reporting.
- Separate accounts are maintained for unrestricted and restricted revenues and expenditures in accordance with the California School Accounting Manual;
- Financial reports are provided to the authorizing LEA regularly and on time; and
- On or before December 15 of the subsequent fiscal year, a copy of the audit for the prior year has been provided to the authorizing LEA, the county superintendent of schools of the county in which the charter school is located, the State Controller’s Office, and the California Department of Education, in accordance with Education Code §47605(m) and 41020.

Partially Meets Standard:

The school partially complies in the manner described above.

Does Not Meet Standard:

The school has failed to materially comply in the manner described above.

Meets	Partially Meets	Does Not Meet Standard
Evidence Examples: Document repository and affirmed through fiscal services		
Action Required? No action is required based on select documents reviewed in 2023-2024.		

If Yes, Detailed Action(s) with Timeline: N/A

Measure 3b: LCAP

Meets Standard:

Consistent with the school’s status and responsibilities as a public school within a local education agency or as a local education agency, the school materially complies with applicable laws, rules, regulations, and provisions of the charter petition/MOU relating to the Local Control and Accountability Plan (LCAP). Examples of compliance include but are not limited to

- The charter school completed the LCAP, held a public hearing, and submitted the LCAP to the charter school authorizer by July 1, in accordance with Education Code §47606.5;
- The charter school LCAP addresses each of the state priorities, as required by grade level;
- Schoolwide goals, including for subgroups, are included for applicable priorities;
- Stakeholders received notice and were consulted; and
- Services for low-income pupils, foster youth, and English learners provide for increased or improved services in proportion to the increase in funding.

Partially Meets Standard:

The school partially complies in the manner described above.

Does Not Meet Standard:

The school has failed to materially comply in the manner described above.

Meets	Partially Meets	Does Not Meet Standard
Evidence Examples: Document repository and Authorizing LCAP feedback letter		
Action Required? No action is required based on select documents reviewed in 2023-2024.		
If Yes, Detailed Action(s) with Timeline: N/A		

4. Governance and Reporting

Measure 4a: Governance Requirements

Meets Standard:

Consistent with the school’s status and responsibilities as a public school within a local education agency or as a local education agency, the school materially complies with applicable laws, rules, regulations, and provisions of the charter petition/MOU relating to governance by its board. Examples of compliance include but are not limited to

- Charter school structure is consistent with EC §47604;
- Board policies, including but not limited to conflict of interest in accordance with Government Codes 1090–1099 and 87100–91014, internal controls, complaint resolution and due process, safety, and suicide prevention (EC 215);
- Board bylaws;
- Code of ethics;
- Compliance with the Political Reform Act, Public Records Act, Brown Act, and all other legal requirements;

- The composition of the governing board is consistent with the approved charter and corporate bylaws.

Partially Meets Standard:

The school partially complies in the manner described above.

Does Not Meet Standard:

The school has failed to materially comply in the manner described above.

Meets	Partially Meets	Does Not Meet Standard
Evidence: Document repository; Public meeting attendance (board/site council etc.)		
Action Required? No action is required based on select documents reviewed in 2023-2024.		
Best Practices		
<ul style="list-style-type: none"> • Quorum Monitoring: YES should pay close attention to canceled meetings due to lack of quorum. • Addressing Canceled Meeting Agenda Items: When a meeting is canceled, it is important for staff to ensure that the agenda items originally scheduled for that meeting are properly addressed in future meetings. For example, if a meeting scheduled for November 23 was canceled, staff should ensure that the agenda items from that meeting are included in the agenda for the next available meeting, such as the December 23 meeting. • Public Comment and Procedure: Staff should be mindful of public comment procedures during meetings and ensure that adequate time and opportunity are provided for public input. Clear guidelines should be established and communicated to staff and attendees regarding how public comments will be solicited and addressed during meetings. 		
If Yes, Detailed Action(s) with Timeline:		

Measure 4b: Reporting

Meets Standard:

The school materially complies with applicable laws, rules, regulations, and provisions of the charter petition/MOU relating to relevant reporting requirements to the authorizer, LEA (if applicable), state, and/or federal authorities. Examples of compliance include but are not limited to

- Attendance and enrollment;
- Compliance and oversight;
- Accountability tracking; and
- Additional information is required by the authorizer.

Partially Meets Standard:

The school partially complies in the manner described above.

Does Not Meet Standard:

The school has failed to materially comply in the manner described above.

Meets	Partially Meets	Does Not Meet Standard
Evidence: Timely document submission, document review, site visits		
Action Required? Yes.		

- It is important to continue to familiarize themselves with Document Tracking Services (DTS) by reviewing instructions and uploading requested documents in a timely manner, as stated in the Memorandum of Understanding.

If Yes, Detailed Action(s) with Timeline:

In the 24-25 school year, DTS submissions must be on time and accurate.

5. Student and Employee Protections and Requirements

Measure 5a: Student Rights and Protections

Meets Standard:

The charter school materially complies with applicable laws, rules, regulations, and provisions of the charter petition/MOU relating to the rights of students. Examples of compliance include but are not limited to

- Policies and practices designed to protect the rights of students in relation to admissions, waiting lists, fair and open recruitment, and enrollment;
- Due process protections, privacy, civil rights, and student liberties are upheld by the school;
- Conduct of discipline (hearings and suspension and expulsion policies and practices); and
- Policies and practices for the involuntary removal of a student per 47605(c)(5)(J)(iii).

Partially Meets Standard:

The school partially complies in the manner described above.

Does Not Meet Standard:

The school has failed to materially comply in the manner described above.

Meets	Partially Meets	Does Not Meet Standard
Evidence Examples: Assurances, charter complaint form submissions, Document repository policy submission		
Action Required? No action is required based on select documents reviewed in 2023-2024.		
If Yes, Detailed Action(s) with Timeline: N/A		

Measure 5b: Recruitment for Racial and Ethnic Balance, Special Education, and English Learners

Meets Standard:

The charter school materially complies with its legal responsibilities and has documented efforts to enroll a balance of racial and ethnic pupils, special education pupils, and English learner pupils, including redesignated fluent English proficient pupils, as defined by the evaluation rubrics in Education Code §52064.5, that is reflective of the general population residing within the territorial jurisdiction of the school district to which the charter petition is submitted. [EC §47605 (b)(5)G]

Partially Meets Standard:

The school partially complies in the manner described above.

Does Not Meet Standard:

The school has failed to materially comply in the manner described above.

Meets	Partially Meets	Does Not Meet Standard
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Evidence: Document repository submissions, recruitment materials, demographic data submission		
Action Required? No action is required based on select documents reviewed in 2023-2024.		
If Yes, Detailed Action(s) with Timeline: N/A		

Measure 5c: Health and Safety

Meets Standard:

The charter school materially complies with legal responsibilities related to the health and safety of students and staff. Examples of compliance include but are not limited to

- Policies and practices, safety procedures, and a crisis plan to deal with violence and threats of violence as well as bullying;
- Methods for conducting legally required criminal background checks on potential employees, contractors, and volunteers;
- Documentation of tuberculosis test results for all employees;
- By March 1 annually, the charter school has reviewed and updated its comprehensive health, safety, and disaster preparedness and emergency plan for students and employees and provides evidence that the School Safety Plan includes all topics listed in Education Code §32282 and 47605; and
- Conduct training and emergency drills.

Partially Meets Standard:

The school partially complies in the manner described above.

Does Not Meet Standard:

The school has failed to materially comply in the manner described above.

Meets	Partially Meets	Does Not Meet Standard
Evidence Examples: Assurances, site visit		
Action Required? No action is required based on select documents reviewed in 2023-2024.		
If Yes, Detail Action(s) with Timeline: N/A		

Measure 5d: Personnel

Meets Standard:

The charter school materially complies with applicable laws, rules, regulations, and provisions of the charter petition/MOU related to school personnel. Examples of compliance include but are not limited to

- Personnel policies that cover issues such as sick leave, personal necessity leave, and overtime;
- Credentials required by the CA Commission on Teacher Credentialing and qualifications required by the federal Every Student Succeeds Act; and
- All teachers have a certificate of clearance and satisfy the requirements for professional fitness pursuant to Education Code §44339, 44340, and 44341.

Partially Meets Standard:

The school partially complies in the manner described above.

Does Not Meet Standard:

The school has failed to materially comply in the manner described above.

Meets	Partially Meets	Does Not Meet Standard
Undetermined		
Evidence Examples: Authorizer credential clearance letter; CALSAAS; assurances		
Action Required? No action is required based on select documents reviewed in 2023-2024.		
If Yes, Detail Action(s) with Timeline: N/A		

6. School Environment

Measure 6a: Facilities and Transportation (if applicable)

Meets Standard:

The charter school materially complies with applicable laws, rules, regulations, and provisions of the charter petition/MOU relating to the school facilities and grounds, and transportation. Examples of compliance include but are not limited to

- Fire inspections and related records;
- Viable certificate of occupancy or other required building use authorization;
- Documentation of requisite insurance coverage; and
- Student transportation.

Partially Meets Standard:

The school partially complies in the manner described above.

Does Not Meet Standard:

The school has failed to materially comply in the manner described above.

Meets	Partially Meets	Does Not Meet Standard
Evidence Examples: Document repository submissions		
Action Required? No action is required based on select documents reviewed in 2023-2024.		
On Site Visit: January 24, 2024		
The site is visited annually by authorizing staff who visually inspect the site to validate documentation submitted each fall (e.g., Facilities Inspection Tool (FIT)).		
YES received an overall rating of “Good” with a 93.30% as measured on Facilities Inspection Tool on 3/13/24. No concerns were noted during the site visit.		
If Yes, Detail Action(s) with Timeline: N/A		

Measure 6b: Health and Food Services

Meets Standard:

The charter school materially complies with applicable laws, rules, regulations, and provisions of the charter petition/MOU relating to safety and health-related services. Examples of compliance include but are not limited to

- Appropriate nursing services and dispensing of pharmaceuticals;
- Foodservice requirements; and
- Other services as applicable.

Partially Meets Standard:

The school partially complies in the manner described above.

Does Not Meet Standard:

The school has failed to materially comply in the manner described above.

Meets	Partially Meets	Does Not Meet Standard
Evidence Examples: Assurances, site visit		
Action Required? No action is required based on select documents reviewed in 2023-2024.		
If Yes, Detail Action(s) with Timeline: N/A		

PUBLIC POLICY PURPOSE

Core Question: Is the charter school serving public policy purposes?

This section provides an opportunity for the school to reflect on its purpose within the community as articulated in the approved petition. Reflection questions and data include:

- How has the school remained faithful to the educational needs of the community where the charter school is located?
- How has the school’s presence in the community continued to serve the interests of the entire community, including any benefits to its public school system as a whole?
- Evidence should include the most recent data that demonstrates:
 - that the school advances equity and fair treatment for students through the academic performance of significant student groups,
 - compliance with laws protecting the rights of students, including lack of adverse findings on disproportionality of discipline and identification for special education
 - fair and equitable enrollment practices.

Charter School Narratives & Authorizer Reflection
General School Reflection
<p>YES Charter has remained faithful to the educational needs of the community and serves the interests of the entire community in several ways.</p> <ul style="list-style-type: none"> ● YES remains focused on raising student academic achievement. Our overarching goal is for students to develop a love of learning and to be prepared for college and career upon graduation. ● YES noted community requests for high school grades to be available to students in the foothills of Yuba County and worked to develop a high school curriculum that is responsive to the education needs of the foothills community.

YES's presence in the Yuba County foothills has served the interests of the entire community, including benefits to the public school system as a whole in several ways.

- YES provides Yuba County parents and students with expanded choices in the types of educational opportunities that are available within the public school system with its focus on environmental science and project based learning.
- YES provides an alternate school choice to students who are expelled from local school districts or as an alternative to expulsion from local school districts.
- In response to the lack of early childhood playgroup/school readiness opportunities in the Yuba County foothills. YES started a high quality, free play group and parent/caregiver education program, ABC Sprout, for families with young children in the Yuba County foothills to build resiliency. YES developed an outdoor classroom using the Nature Explore model based on research that shows that children have better outcomes in health, social/emotional wellbeing, and academic achievement by spending time outdoors in nature.

The outdoor classroom is designed for children ages 0-5 and their parents/caregivers as a place to interact and to connect with other local parents under the guidance of a YES Early Childhood Educator. ABC Sprout hosts child development and other relevant classes put on by guest presenters from YCOE, YCHHS, and others under the direction of a YES Family Educator.

- YES acts as a community hub. Some examples are the annual school sponsored Harvest Festival each October and Earth Day celebration each April where the entire community is welcomed. YES also hosts events sponsored by outside community organizations. The school is a venue for YFACA, Yuba foothills Agricultural Communities Association, workshops and classes. YES also hosted workshops for the October 1, 2023 Food and Water Festival as covered in the Appeal newspaper. The school is in the process of creating a Family Resource Center (FRC) in collaboration with YCOE and YCHHS.
- YES actively participates in community organizations such as the Yuba County Watershed Protection and Fire Safe Council. For example, the YES principal/superintendent is a trained volunteer Wildfire Mitigation Review Advisor and was the catalyst for the YCWPFSC screening of the film, California's Watershed Healing and the following Q&A session with a panel of experts held at the Alcouffe Community Center on November 8, 2023.
- YES actively participates in foothill community development including the CDFA Farm to School (Farm2School) initiative, Blue Zones, and the development of a Foothill Food-System. YES actively participates in the California Department of Food and Agriculture (CDFA) Farm2School initiative, including hosting a CDFE and Yes to Yuba meeting for interested parties on April 14, 2023. YES was an early adopter in the Blue Zones initiative, becoming the first school in the Yuba Sutter area to become a Blue Zones approved school.

YES co-hosted with Blue Zones the Education portion of the Needs Assessment for a Foothill FoodSystem Sponsored by Yuba County. <http://yestoyuba.com> uploads docs Needs Assessment Report Final. pdf.

On page 37 the authors of the report state, "Louise Miller, the principal of YESCA, works actively on community development, including the initiative to build a local food-system.

YES advances equity and fair treatment for students through the academic performance of significant student groups.

The following report was created by YES staff to guide equity decisions, and was not readily available on the iReady platform. We look at the performance of significant sub groups to identify achievement

gaps, identify root causes, and make instructional decisions with the goal of closing achievement gaps. This report uses iReady data to look at changes in student achievement in the first trimester of the current 2023-24 school year by subgroup.

YES complies with laws protecting the rights of students, including lack of adverse findings on disproportionality of discipline and identification for special education. YES follows fair and equitable enrollment practices.

Where there is room for improvement in serving public policy purposes, describe the school's aspirations and plans.

YES plans to update all policies through the Gamut program and make them easily accessible through the school website.

Authorizing Agency Reflection

YES's presence in the Yuba County foothills has not only benefited the community at large but has also expanded educational choices for parents and students within the public school system. Acting as a community hub, YES hosts various events and actively participates in community organizations, further solidifying its role as a cornerstone of the Yuba County community.

Through initiatives such as the Farm to School program and participation in the Blue Zones initiative, YES Charter School exemplifies its commitment to holistic community development and student success.

YCOE agrees with YES Charter School's need to develop, update, approve, and streamline its policies to ensure clarity, accessibility, and compliance. By updating their policies, YES will be able to enhance transparency and efficiency in policy development and dissemination, ultimately improving communication and accountability within the school community.

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
Yuba County Office of Education (YCOE)	Bobbi Abold Deputy Superintendent	bobbi.abold@yubacoe.k12.ca.us 530-749-4872

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.

Yuba County is located in the northern Sacramento Valley and has basically an agricultural economy. It has one of the highest unemployment rates in the state (and nation). According to a USA Today article; in 2015, Yuba County was 6th highest in unemployment in the nation. Yuba County also rates extremely high in teen pregnancy, drug use, and generational poverty.

There are five public school districts in Yuba County with enrollment ranging from 10,377 in the largest district to 45 in the smallest; with a total countywide public school student enrollment of approximately 15,000.

There are five charter schools in Yuba County with an approximate enrollment of 1,490 students.

As of May 2023, Yuba County's unemployment rate was 7.3%; California was 5.3% and nationally, 3.9%, ranking Yuba County higher than both the state and national average.

The Yuba County Office of Education (YCOE) provides educational services to meet the needs of students in Court and Community School Programs.

H.P.B. Carden School, located in the Tri-County Juvenile Rehabilitation Center, provides a Western Association of Schools and Colleges (WASC) accredited alternative learning program for incarcerated students. Carden School provides the educational component to two programs within the facility. One serves the students from Colusa, Sutter and Yuba counties who are incarcerated in the Juvenile Hall temporarily, while awaiting pending disposition before the Juvenile Court. The other, The Maxine Singer Youth Guidance Center, is an extended placement commitment center serving incarcerated youth from multiple counties within a larger geographical area, with at least a 365 day court commitment.

Thomas E. Mathews County Community School provides educational services for Yuba County students that are expelled from their school of residence, on probation, probation referred, on truancy contracts or demonstrating out of control behavior.

Over the last five years, enrollment at H.P.B. Carden School in the TRJRC has been steadily declining due to the decrease in incarceration rates of youth. Average daily attendance rates fluctuate between 18 and 25. Although there continue to be increasing numbers of students with significantly challenging social emotional and behavior needs across the county, Thomas E. Mathews enrollment is trending lower than in the past several years due to the program successfully referring students back to their district of residence.

Reflections: Annual Performance

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

For the development of the 2024 LCAP, based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, and educational partner input, it was determined that a focus on mitigating the learning gaps, and social emotional wellness barriers with evidence based practices and processes will continue to be a priority in the current and upcoming school years.

Included in this have been the a thorough implementation of a mutli-tiered system of supports (MTSS), extended supports and interventions to increase services and accessibility for foster youth, English learners, and low-income students, continued evaluation of the curricula, and instructional delivery, and focused development of tier 3 intensive academic and behavioral interventions, all documented and monitored in Individual Learning Plans (ILP).

Identified Areas of Need – The most recent data available of the state indicators in which overall performance was "High" or "Very High" for Suspension for all students, Foster Youth, Socio-economically Disadvantaged, and Students with Disabilities student groups.

In 2024-25 the LEA will continue to address these identified areas, continuing on-going needs assessments to identify reasons of low performance and performance gaps. Included in the LEA needs assessment were reviews of most recent state and local data with all staff, collective root-cause analysis, parent, staff, and student surveys, and continued review from contracted outside agencies.

It was again determined, as a result, that countywide and site-based PBIS training be implemented on an ongoing basis, a Youth Advocacy Director and SEL Prevention Assistant be maintained and actively engage with students and families, and that the Alternative Education Director continue to work directly with the county C & I Director and site leadership team to maintain current CTE course offerings and increase course program offerings to expand the CTE program, as well as implement project based learning strategies in an effort to increase positive student engagement.

As a result, the following Goal and Actions will be implemented in 2024-27:

Goal 1: Provide a multi-tiered system of intensive support and interventions to address learning gaps, credit deficiency, and social emotional wellness barriers to ensure that students meet reinstatement goals and return to their district of origin on track to graduate (or equivalent), enroll in post secondary education, and/or successfully enter the workforce.

The following Actions will support Goal 1:

1.1, 1.2 Develop and implement a project based curriculum

1.3, 1.4, 1.10 Implementation of a school wide formative assessment system, monitoring delivery of instructional practices, and content area standards.

1.6, 1.7 Provide Career Technical Education (CTE) courses, college and career readiness, Hall to Home transition supports.

Goal 2: Develop and implement an integrated support services model for students and families to address the social emotional wellbeing of students and barriers to successfully engaging in school, workplace and community.

The following Actions will support Goal 2 and address Red Dashboard Indicators in Suspension for All, Socio-economically Disadvantaged, Hispanic, and White students groups.

2.3, 2.4, 2.6 Implement Positive Behavior Intervention & Supports (PBIS), School Wide Intervention System (SWIS).

2.11, 2.13, 2.15 Provide Tier 3 intensive interventions to mitigate social emotional wellness barriers.

2.2, 2.5, 2.7, 2.12, 2.14 Provide meaningful and relevant parent and family engagement opportunities.

2.8, 2.9, 2.10 Provide supports to ensure a safe school and effective learning environment.

Goal 3: Collaborate with countywide partners to coordinate a continuum of instructional programs and comprehensive services for Yuba County expelled youth.

The following Actions will support Goal 3:

Goal 3 Actions 3.1 Coordinate an improved system of county wide services for expelled youth

Goal 4: Yuba County Blue Ribbon Commission (BRC) has served as the Executive Advisory Council (EAC) for the FYSCP for over 20 years. The BRC comprises agency directors and the courts all of whom develop policies. The FYSCP will expand the EAC to include direct service staff from various organizations currently participating in the BRC. In addition, meeting with direct service providers the EAC will also expand the participation to other providers and encourage resource families, Foster Family Agencies (FFA), and current and former foster youth. This change intends to encourage more discussion and focus on implementing policy and implementation of model practices.

The following Actions will support Goal 4:

4.1, 4.2, 4.3, 4.4, 4.5

Provide staff, data systems and conferences to support effective collaborative county wide services to Foster Youth. .

Equity Multiplier funding has been allocated to Thomas E. Mathews School and Harry P B Carden School.

Goal 5: Equity Multiplier Funding will be used to provide instructional staff, materials and supplies to implement evidence based programs and practices to address learning barriers and improve student outcomes in reading and literacy

The following Actions will support Goal 5:

5.1, 5.2, 5.3

Provide staff to implement evidence based programs and practices to address learning barriers and improve student outcomes in reading and literacy.

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.

Thomas E Mathews Community 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.

Yuba County Office of Education System of Support staff will facilitate and support Thomas E. Mathews schools Professional Learning Network (PLN) meetings to support CSI plan development in schools identified for comprehensive support. Meetings will include conducting needs assessments, root cause analysis, data analysis protocols, identifying change ideas and implementing plan, do, act cycles.

Monitoring and Evaluating Effectiveness

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

The LEA is required to utilize the LCAP and SPSA processes to monitor schools eligible for CSI

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
<p>Yuba County Office of Education engaged with the following educational partners through this process. These partners included: Teachers, Principals, Administrators, other school personnel, local bargaining units, parents, and students Local law enforcement County probation department Behavioral health Social Emotional Learning staff Youth Advocacy program staff Community Schools staff</p>	<p>Since the inception of the first LCAP following the transition to Local Control Funding Formula in 2013-14, Yuba County Office of Education has been committed to purposeful engagement of all educational partners, including parents, students, educators, school staff, local bargaining units, partner service providers and community agencies.</p> <p>Through this on-going, systematic and authentic engagement, Yuba COE has utilized the LCAP process as a comprehensive strategic planning process to address the significant needs of our students and to ensure alignment throughout and across all school level and LEA level plans.</p> <p>Therefore, in 2024-25, LCAP remained a reoccurring agenda discussion item on Court & Community School meeting agendas including Parent Advisory Committee (parents), School Site Council (administrators including principals, teachers, school staff, students, parents and community partners), school staff meetings (teachers, administrators, school staff, students), Independent Learning Plan (ILP) meetings (students, parents and school staff), Yuba County Institutions/School meetings (probation, school site leadership team), LCAP Stakeholder Engagement Meeting (local bargaining units), and Student Transition meetings (Youth Advocacy staff and referring LEA staff) and lastly, Community School Advisory Committee (teachers,</p>

Educational Partner(s)	Process for Engagement
	<p>administrators, school staff, students, parents and community members).</p> <p>Yuba COE Court & Community School does not have a numerically significant English Learner student group, therefore, does not have an English Learner Parent Advisory Committee. However, California Community School Partnership Program (CCSPP) Advisory Committee, Parent Advisory Committee and School Site Council membership is representative of all student group demographics and feedback from all parents are included in the analysis of educational partner engagement.</p> <p>The Improvement Science model strategies including root cause analysis, empathy interviews, and fish bone continue to be used in various educational partner engagement processes to identify program needs, possible change ideas, and guide the action and services included within the LCAP.</p> <p>CCSPP needs assessment and survey collected input and feedback from educational partners on the following topics; integrated student supports, family and community engagement, collaborative leadership practices and extended learning time and opportunities.</p> <p>The requirement to consult with the Yuba County SELPA administration was met by the collaborative root cause analysis process which includes the Yuba County SELPA Director, and is included in the Why Statement of Goal 1 and Goal 2</p> <p>Consultation with Educational Partners included Equity Multiplier funding.</p>

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

Feedback received from administrators, teachers, school staff, parents, students and partner service providers and community agencies is consistent with feedback from the previous two years and include the following:
 Focus Area- Safe school and effective learning environment

- Continue to provide a low student to school staff ratio to provide the necessary behavior interventions and supports to maintain a safe school and effective learning environment.
- Continue to provide the on site Student Resource Officer (SRO) and the Probation Officer (PO) to provide necessary supports and interventions to maintain a safe school and effective learning environment.
- Provide an on-site visible and engaged site-leadership team to provide necessary supports and interventions to maintain a safe school and effective learning environment.
- Provide a stipend for a Teacher-In-Charge model to expand the site leadership team. (new)

Focus Area- Engaging and accessible curriculum for all students including English Learners, Foster Youth, Low Income and Students with Disabilities

- Consider supplemental instructional materials to support board adopted Edgenuity curriculum to address students below grade level competency levels.
- Continue informal classroom walkthrough tool to provide feedback regarding standards based instructional strategies implementation. (new)
- Develop project-based learning curricular units that integrate content area and increase student engagement. (new)
- Continue to provide Career Technical Education and career courses and trainings to ensure that students have both the technical skills and the soft skills to be successfully employed.
- Provide Physical Education class to provide students with an opportunity to increase physical activity and improve their health and wellness.
- Revise and update YCOE Instructional policies.(new)
- Develop teacher and staff onboarding and mentoring process for new staff. (new)

Focus area- Provide interventions and supports to address social emotional, health and wellness barriers

- Continue to provide a Multi-Tiered System of Support (MTSS) to include counseling and support in Social-emotional Learning (SEL) to address the significant student needs in this area.
- Provide a wellness center model to address overall health and wellness barriers to school success. (new)
- Continue to support Positive Behavior Intervention and Supports (PBIS) and Multi-Tiered System of Supports (MTSS) to address the significant student needs in academic, behavioral and social-emotional areas.
- Continue to address the high level of student truancy, substance abuse, and gang involvement.
- Continue to address the difficulty parents experience and continue to offer parent classes.
- Increase parent engagement in students' school program by improving Independent Learning Plan (ILP) development during enrollment processes (new)
- Hold quarterly parent engagement sessions in coordination with Probation at Tri-County Youth Rehabilitation Center.

While most of the feedback focus areas remain consistent from the 2023-24 school year, it is to be noted that the above mentioned continuing areas need to be effectively monitored for implementation fidelity during 2024-25.

It is also noted that it is necessary to continue to evaluate the support systems that are in place at the COE level that provide support to the school sites.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Provide a multi-tiered system of intensive support and interventions to address learning gaps, credit deficiency, and social emotional wellness barriers to ensure that students meet reinstatement goals and return to their district of origin on track to graduate (or equivalent), enroll in post secondary education, and/or successfully enter the workforce..	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.

Based on recent 2023-24 data analysis using multiple measures, as detailed in Increased Improved Services section of this LCAP, all program students continue to experience significant barriers to being on track to graduate, college and career ready. As part of the enrollment process, students and parents meet with administration and go through an Independent Learning Plan development process. ILP review shows that most students are credit deficient and have significant academic achievement gaps. Additionally, empathy interviews and focus groups with students indicate that students lack motivation to engage in traditional instructional programs and would benefit from a project based learning curriculum to increase connectedness to real world applications. Feedback from both students and parents also suggest a high interest in obtaining work related skills.

In 2024-25, the following actions and services will continue to support progress towards Goal 1 by ensuring the teachers receive professional development to implement project based learning curriculum (1.1), are provided with curriculum and materials (1.3) (1.8) and use a robust assessment system (1.4) to identify targeted areas of need to be addressed in Intervention (1.3) thereby resulting in students receiving effective instruction and intervention necessary to meet grade level academic standards and obtain credits towards graduation.

Specific English Learner actions and services are not included in the LCAP as EL student group is not numerically significant with less than 10 enrolled in the Court and Community School program. All EL students receive integrated English Language Development (ELD) support in content area classes, as well as specific ELD instruction during targeted intervention, both based on individual student ELD level.

Students that are eligible for Special Education services receive services by a Special Education teacher in collaboration with General Education teachers as determined by their Individual Education Plan (IEP).

Additionally, in 2024-25, based on consultation with SELPA administration and on-going review of root cause analysis findings during Special Education Plan indicated a continued need for processes and procedures to monitor ILPs, implement multi-tiered systems of support (MTSS) with fidelity, and provide staff on-board training with all school systems to address "out" indicators of graduation rate and college and career.

Yuba COE Court & Community School program focuses on credit recovery, improving social emotional learning and behavior skills and reinstating students to their district of residence. Successful completion of courses that satisfy the requirements for entrance to the University of California and the California State University is not a primary focus for our student population. However, A-G course offerings are available for students identified for placement.

Lastly, the establishment of the Community Schools Partnership Program at each site highlights the need for the exploration and incorporation of community curriculum and pedagogy. This includes the exploration and adoption of a curriculum that supports project based learning and though community connections to support real world problem solving and skill development for pathways to college and career readiness (1.4, 1.5, 1.6 and 1.8).

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	1.1 % of properly credentialed and assigned teachers as measured by Williams Survey	1.1 71% properly credentialed teachers			1.1 100% properly credentialed teachers	
1.2	1.2-% of Instructional materials sufficiency as measured by Williams Survey	1.2-100% Instructional materials sufficiency as measured by Williams Survey			1.2-100% Instructional materials sufficiency as measured by Williams Survey	
1.3	1.3-% of Facilities Inspection Tool (FIT) ratings good or better as measured by Williams Survey	1.3-100% Facilities Inspection Tool (FIT) ratings good or better schools as measured by Williams Survey			1.3-100% Facilities Inspection Tool (FIT) ratings good or better schools	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
					as measured by Williams Survey	
1.4	1.4- California State Standard implementation as measured with local observation tool	1.4- 50% of classrooms demonstrated full implementation of California State Standards as measured by local observation tool			1.4- 100% of classrooms demonstrate full implementation of California State Standards as measured with observation tool	
1.6	1.5 % of students showing growth on local benchmark assessment proficiency	1.5 Baseline to be established (new metric)			1.5- Annual increase in % of students making growth on local benchmark assessment proficiency	
1.7	1.6- % Made growth on California Assessment of Student Performance and Progress (CAASPP) in English Language Arts	1.6- Baseline to be established (new metric)			1.6- Annual increase in % of students making growth on California Assessment of Student Performance and Progress (CAASPP) in English Language Arts	
1.8	1.7- % Made growth on California Assessment of Student Performance and Progress (CAASPP) in mathematics	1.7- Baseline to be established (new metric)			1.7-Annual increase in % of students making growth on California Assessment of Student	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
					Performance and Progress (CAASPP) in mathematics	
1.9	1.8- % Made growth on California Assessment of Student Performance and Progress (CAASPP) in Next Generation Science Standards	1.8- Baseline to be established (new metric)			1.8-Annual increase in % of students making growth on California Assessment of Student Performance and Progress (CAASPP) in Next Generation Science Standards	
1.11	1.10-% of EL students receive ELD, course access and intervention per Independent Learning Plan (ILP)	1.10-100% of EL students receive ELD, course access and intervention per Independent Learning Plan (ILP)			1.10-100% of EL students receive ELD, course access and intervention per Independent Learning Plan (ILP)	
1.12	1.11-% of Individual Education Plan (IEP) goals successfully completed	1.11-63% of Individual Education Plan (IEP) goals successfully completed			1.11-80% of Individual Education Plan (IEP) goals successfully completed	
1.13	1.12-% of ALL students have access to/enrollment in broad course of study; including Career Technical Education	1.12- 100% of ALL students have access to/enrollment in broad course of study; including Career Technical Education			1.12- 100% of ALL students have access to/enrollment in broad course of study; including	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	(CTE) as evidenced by master schedule	(CTE) as evidenced by master schedule			Career Technical Education (CTE) as evidenced by master schedule	
1.14	1.13-1:1 ratio teacher and student access to technology to support standards aligned instruction	1.13-1:1 ratio teacher and student access to technology to support standards aligned instruction			1.13-1:1 ratio teacher and student access to technology to support standards aligned instruction	
1.15	1.14- AP and EAP are not applicable metrics for court & community school students	1.14-AP and EAP are not applicable metrics for court & community school students			1.14-AP and EAP are not applicable metrics for court & community school students	
1.17	1.16-English Language Learners are not a numerically significant subgroup, therefore English Proficiency and Reclassification are not applicable for Yuba COE Court & Community School program.	1.16-English Language Learners are not a numerically significant subgroup, therefore English Proficiency and Reclassification are not applicable for Yuba COE Court & Community School program.			1.16-English Language Learners are not a numerically significant subgroup, therefore English Proficiency and Reclassification are not applicable for Yuba COE Court & Community School program	

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	Professional Development	1.1 Professional Development in project based learning in content areas. Continue all staff training on school-wide implementation of multi-tiered systems of support (MTSS), Crisis Prevention & Intervention (CPI)	\$8,000.00	Yes
1.2	Intervention Teacher	1.2 Maintain Instructional Intervention Teachers to support Independent Learning Plan process and provide targeted intervention for Foster Youth and Low Income students	\$255,880.00	Yes
1.3	Curriculum Instructional Materials	1.3 Fully implement Edgenuity, current board adopted core content area curriculum to increase student access to grade level instructional program	\$179,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
		for foster youth and low income students that are identified as having significant learning gaps		
1.4	Local Assessment System	1.4 Renaissance Learning to provide local assessment data in reading and mathematics	\$7,000.00	Yes
1.5	Technology Work Plan	1.5 Continue to implement annually updated site technology work plan to improve technology access for teachers and students; update infrastructure, connectivity, student and teacher computers, digital projectors, online curriculum, and software.	\$10,000.00	No
1.6	Career Technical Education	1.6 Provide Career Technical Education course access and career readiness skills to students	\$200,000.00	No
1.7	College Readiness / Hall to Home	Provide a Prevention Assistant to provide college readiness workshops and support students who are enrolled in college courses. Provide transition supports and services to formerly incarcerated youth as they transition back to their school of residence and community.	\$175,000.00	No
1.8	Pilot Supplemental Instructional Materials	1.8 - Pilot supplemental curriculum and materials to support students accessing grade-level content subject material for each English Learners, Foster Youth, and Low Income students.	\$25,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.9	Food Service Assistant	1.9 Maintain Food Services Assistant.	\$15,000.00	No
1.10	Classroom Observations, Walkthrough and Feedback	Conduct ongoing and regularly scheduled administrative classroom walk throughs with observations and feedback.	\$0.00	
1.11	Nucleos instructional platform	Maintain Nucleos licenses and applications for secure technology access	\$50,000.00	Yes
1.12	Instructional Policies	Revise and update Yuba County Office of Education Instructional Policies	\$0.00	No
1.13	Teacher Retention	Develop a site-based new teacher and staff on-boarding and mentoring program	\$0.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Develop and implement an integrated support services model for students and families to address the social emotional wellbeing of students and barriers to successfully engaging in school, workplace and community.	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.

Based on 2023-24 data analysis of multiple measures as detailed in the Increased and Improved Services section of this LCAP, all program students are experiencing significant barriers to being academically and socially and emotionally successful. As part of the enrollment process, students and parents and referring school district staff meet with site leadership team and go through a student need analysis or an Independent Learning Plan (ILP) development process. The results of these analysis continue to show that most students are experiencing or have experienced high levels of trauma, and have significant social-emotional issues that prevent them from being fully engaged in their education. Additionally, in consultation with SELPA administration and root cause analysis of program, findings indicated a need for processes and procedures to consistently implement and monitor ILPs, implement multi-tiered systems of support (MTSS) with fidelity, and provide staff training with all school systems to address indicators of suspension rate as well as all social emotional and behavioral barriers. Lastly, through the implementation of the Community Schools Partnership Program (CCSPP), integrated student supports will focus on decreasing individual barriers to resources for students and families to improve students' social and emotional well-being, physical health, and mental health.

In 2024-25 the following actions and services will continue to support progress towards Goal 2 by having parent engagement activities for parents to learn about how the school is supporting their student's academic, behavioral and social emotional needs (2.2), increasing students connectedness to the school community by providing system wide implementation of PBIS (2.3), Restorative Practices (2.6) to develop pathways to re-enter back into the school site and relationships when there has been conflict. SWIS data shows student discipline for major incidents are reduced when provided a timely intervention and ongoing support. Behavior Specialist, Probation Officer, Student Resource Officer, Social Emotional Learning Team and Youth Advocate positions provide intensive levels of support (2.4,2.8,2.10, 2.11) Parent project and SARB Coordinator provide support for families to overcome the barriers to positive school outcomes as identified by Independent Learning Plan assessment data and educational partner feedback.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	2.1 Attendance rates	2.1 85.5% Attendance rate			2.1 Annual increase in Attendance rate	
2.2	2.2 Truancy/chronic absenteeism rates	2.2 58% Truancy/chronic absenteeism rates			2.2 Annual increase in Truancy/chronic absenteeism rates	
2.3	2.3 Discipline referrals for disruption including suspension	2.3 Baseline for discipline referral rates for disruption to be established in Year 1 (new metric)			2.3 Annual decrease in discipline referral rates for disruption	
2.4	2.4 Discipline referral rates for major incidents including suspension	2.4 Baseline for discipline referral rates for major incidents including suspension to be established in Year 1 (new metric)			2.4 Annual decrease in discipline referral rates for major incidents including suspensions	
2.5	2.5 PBIS implementation fidelity assessment	2.5 83% on PBIS implementation fidelity assessment			2.5 90% on PBIS implementation fidelity assessment	
2.6	2.6 Connectedness factors on CHKS and new local assessment	2.6 Baseline CHKS data and local assessment will be established in Year 1 (new metric)			2.6 5% annual increase CHKS and local assessment	
2.7	2.7 Middle School High School graduation and dropout rates are not applicable to Court & Community School Programs	2.7 Middle School High School graduation and dropout rates are not applicable to Court & Community School Programs			2.7 Middle School High School graduation and dropout rates are not applicable to Court & Community School Programs	
2.8	2.8 Pupil expulsion rates are not applicable to	2.8 Pupil expulsion rates are not applicable			2.8 Pupil expulsion rates are not	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	Court & Community School Programs	to Court & Community School Programs			applicable to Court & Community School Programs	
2.9	2.9 Parent survey participation rate	2.9 72% Parent Survey participation rate			2.9 72% Parent Survey participation rate	
2.10	2.10 Parent participation in school activities rate	2.10 Baseline for parent participation in school activities will be established in Year 1			2.10 Baseline for parent participation in school activities will be established in Year 1	

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 Activities	2.1 Implement at least one high-interest student activity per semester.	\$5,000.00	Yes
2.2	Parent Engagement	Parent conferences quarterly to review progress towards reinstatement.	\$3,000.00	Yes
2.3	Positive Behavior Interventions and Supports (PBIS)	2.3 Implement Positive behavior Intervention Supports (PBIS) with fidelity to provide individualized interventions and supports for each English Learners, Foster Youth, and Low Income students. SWIS data system Behavior incentives PBIS training	\$60,000.00	Yes
2.4	Behavior Specialist	2.4 Behavior Specialist to provide intensive trauma training and positive behavior support plans to each English Learner, Foster Youth and Low Income student, including those students with disabilities.	\$73,000.00	Yes
2.5	Parent Engagement	2.5 Schedule quarterly Carden School parent engagement sessions in coordination with family visits at Tri-County Youth Rehabilitation Center	\$1,000.00	Yes
2.6	Restorative Practices	2.6 Provide Restorative Practice training for all staff and service providers to support implementation of a restorative environment for each English Learner, Foster Youth, and Low Income student, including students with disabilities.	\$32,000.00	Yes
2.7	Parent Project	2.7 Coordinate Parent Project workshops in continued collaboration with Yuba County Courts, Probation, and Health and Human Services to	\$35,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
		provide training for families of English Learners, Foster Youth and Low Income students, including students with disabilities.		
2.8	Probation Officer	2.8 Provide a full-time on-site Probation Officer to support a safe school and effective learning environment.	\$70,000.00	Yes
2.9	SARB Coordinator	2.9 5% SARB Coordinator to support system interventions to improve truancy rates and student attendance.	\$5,000.00	Yes
2.10	Student Resource Officer	2.10 Provide a 30% Student Resource Officer to support a safe school and effective learning environment	\$30,000.00	Yes
2.11	Youth Advocate Director	2.11 Provide a Youth Advocate Director position 1 FTE to coordinate Youth Advocacy program services.	\$80,000.00	Yes
2.12	Parent Engagement	Schedule and provide a series of relevant workshops for parents; topics to be determined based on parent interest feedback, such as; Substance Use, Gang Awareness, Trauma Informed Practices, etc.	\$2,000.00	Yes
2.13	Wellbeing Universal Screener	Social Emotional universal screener will be administered to student and parent at enrollment to determine student needs and intervention plan	\$5,000.00	Yes
2.14	Parent Engagement	Host quarterly family involvement activities.	\$3,000.00	Yes
2.15	PBIS	Strengthen Tier three interventions and supports	\$50,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.16	Social Emotional Health and Well-being	Develop a School-based wellness center	\$20,000.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	Collaborate with countywide partners to coordinate a continuum of instructional programs and comprehensive services for Yuba County expelled youth.	Focus Goal

State Priorities addressed by this goal.

Priority 9: Expelled Pupils – COEs Only (Conditions of Learning)

An explanation of why the LEA has developed this goal.

County Office of Education has the responsibility to Coordinate the Countywide Plan for Expelled Youth per AB922. Providing specific coordinator duties to oversee the countywide plan for expelled youth will ensure program sustainability and that each expelled youth is placed in the least restrictive educational setting during their expulsion term, and also transitioned into their district of residence once their expulsion term is expired.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	% of Expelled Youth having educational services coordinated through Yuba County process	100% of Expelled Youth having educational services coordinated through Yuba County process			100% of Expelled Youth having educational services coordinated through Yuba County process	

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	Expelled Youth Plan Coordinator	3.1 Continue to provide administrative support to coordinate an improved system of countywide services for expelled youth; facilitate quarterly meetings to review local data, placement offerings, and professional development needs to support expulsion school staff and develop comprehensive AB922 County wide Plan for Expelled Youth.	\$10,000.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
4	Yuba County Blue Ribbon Commission (BRC) has served as the Executive Advisory Council (EAC) for the FYSCP for over 20 years. The BRC comprises agency directors and the courts all of whom develop policies. The FYSCP will expand the EAC to include direct service staff from various organizations currently participating in the BRC. In addition, meeting with direct service providers the EAC will also expand the participation to other providers and encourage resource families, Foster Family Agencies (FFA), and current and former foster youth. This change intends to encourage more discussion and focus on implementing policy and implementation of model practices.	Focus Goal

State Priorities addressed by this goal.

Priority 10: Foster Youth – COEs Only (Conditions of Learning)

An explanation of why the LEA has developed this goal.

County Office of Education has the responsibility to coordinate Foster Youth Services county wide. Providing a Foster Youth Coordinator, educational caseworker, program secretary, and other program staff will ensure program sustainability and that all LEAs within the county are providing the required services to all 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	4.1 - Number of services provided to support Foster Youth county wide	4.1 - this is a new metric no baseline for number of services provided to support Foster Youth county wide			800 services to 200 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	Foster Youth Coordinator/Laision	4.1 Provide Prevention Coordinator to act as Foster Youth Coordinator to work with Foster Youth Executive Council to continue to coordinate all services described in Education Code Section 42921 county wide.	\$60,000.00	No
4.2	Prevention Secretary/Accountant	4.2 Prevention Secretary/Accountant to support countywide Foster Youth programs	\$16,000.00	No
4.3	Foster Focus Data System	4.3 Continue to support a countywide protocol to share data from the Foster Focus system	\$2,300.00	No

Action #	Title	Description	Total Funds	Contributing
4.4	Foster Youth Educational Caseworker	4.4 Provide Educational Casemanagers to provide educational support	\$80,000.00	No
4.5	Foster Youth Conferences	4.5 Support Foster Youth Services Collaboration partners attendance at annual Foster Youth Summit and other Foster Youth conferences	\$7,000.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
5	Equity Multiplier Funding will be used to provide instructional staff, materials and supplies to implement evidence based programs and practices to address learning barriers and improve student outcomes in reading and literacy	Focus Goal

State Priorities addressed by this goal.

An explanation of why the LEA has developed this goal.

The Local Control Funding Formula (LCFF) Equity Multiplier (Equity Multiplier) provides additional funding to local educational agencies (LEAs) for allocation to school sites with prior year non-stability rates greater than 25 percent and prior year socioeconomically disadvantaged pupil rates greater than 70 percent. Pursuant to California Education Code (EC) 42238.024 [External link opens in new window or tab](#). Equity Multiplier funding is required to be used to provide evidence-based services and supports for students at these school sites. LEAs are also required to document the efforts to improve outcomes for students at these school sites beginning with the 2024–25 Local Control and Accountability Plan (LCAP).

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
5.1	5.1 Local Assessment Indicators in reading and literacy	5.1 Baseline to be determined in Year 1			5.1 Annual increase in local assessment indicators	

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	Equity Multiplier staff Thomas E Mathews	Provide staff to implement evidence based programs and practices to address learning barriers and improve student outcomes in reading and literacy	\$108,000.00	No
5.2	Equity Multiplier staff Harry P B Carden	Provide staff to implement evidence based programs and practices to address learning barriers and improve student outcomes in reading and literacy	\$48,000.00	No
5.3	Equity Multiplier materials and supplies	Materials and Supplies	\$15,000.00	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
\$489,561	\$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
10.844%	0.000%	\$0.00	10.844%

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: Professional Development</p> <p>Need: Credit deficiency and achievement gaps</p> <p>Scope: Schoolwide</p>	ILP review indicates that unduplicated students are credit deficient and have significant achievement gaps due to lack of motivation to engage in traditional instructional programs	student engagement, credits recovered

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: Intervention Teacher</p> <p>Need: credit deficiency and achievement gaps</p> <p>Scope: Schoolwide</p>	<p>ILP review indicates that unduplicated students are credit deficient and have significant achievement gaps due to lack of motivation to engage in traditional instructional programs. Intervention Teacher develops Individual Learning Plans to include accelerated credit attainment and lesson development to address specific learning goals to address achievement gaps</p>	<p>ILP goal attainment progress monitoring</p>
1.3	<p>Action: Curriculum Instructional Materials</p> <p>Need: Multiple measures including local assessment data, state testing and ILP review indicate that unduplicated students have significant achievement gaps and credit deficiency</p> <p>Scope: Schoolwide</p>	<p>Providing a multiple grade level, multiple content area, online curriculum provides flexibility in assigning unduplicated students with an appropriate course of study, and opportunity to accelerate credit attainment.</p>	<p>Curriculum program reports on hours engaged and course work completed</p>
1.4	<p>Action: Local Assessment System</p> <p>Need: Multiple measures including local assessment data, state testing and ILP review indicate that unduplicated students have significant achievement gaps and credit deficiency</p> <p>Scope: Schoolwide</p>	<p>Provides a system for on-going, regular formative assessment to track student progress and guide intervention and support in ILP</p>	<p>Tracking student growth in reading and math</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
1.8	<p>Action: Pilot Supplemental Instructional Materials</p> <p>Need: Multiple measures including local assessment data, state testing and ILP review indicate that unduplicated students have significant achievement gaps and credit deficiency</p> <p>Scope: Schoolwide</p>	Supplemental curriculum will provide individualized intervention support as determined by ILP	On-going progress monitoring goals as determined by ILP
1.11	<p>Action: Nucleos instructional platform</p> <p>Need: Feedback from educational partners indicate that additional security measures are necessary to ensure that youth access only instructional materials</p> <p>Scope: Schoolwide</p>	Nucleos provides a secure platform for web-based curriculum applications	Number of security breaches
2.1	<p>Action: Student Activities</p> <p>Need: Multiple measures including local assessment data, state testing and ILP review indicate that unduplicated students have significant achievement gaps and credit deficiency as a result of lack of engagement in educational program</p>	Providing high interest student activities will increase student motivation and engagement in educational programs	Number of student activities, and student focus group feedback

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>Scope: Schoolwide</p>		
2.2	<p>Action: Parent Engagement</p> <p>Need: Review of multiple measures including parent feedback during enrollment processes indicate that parents of Unduplicated student groups have significant barriers to being engaged in their student's education.</p> <p>Scope: Schoolwide</p>	<p>Providing opportunities for meaningful engagement will reduce the identified barriers for parents of Unduplicated students</p>	<p>Number of parents engaging in activities</p>
2.3	<p>Action: Positive Behavior Interventions and Supports (PBIS)</p> <p>Need: Review of student discipline incidents, suspensions and chronic attendance indicate that Unduplicated students have a high rate of negative outcomes in these indicators</p> <p>Scope: Schoolwide</p>	<p>PBIS is an evidence based practice proven to improve student outcomes in these indicators</p>	<p>student discipline rates, suspension rates, chronic absenteeism rates</p>
2.4	<p>Action: Behavior Specialist</p> <p>Need:</p>	<p>Providing behavior plans for all students in ILPs and IEPs, barriers to positive student outcomes will be reduced</p>	<p>Academic and behavior indicator outcomes will improve</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>Multiple measures including local, state testing and ILP review indicate that unduplicated students have significant achievement gaps and credit deficiency. Review of student discipline incidents, suspensions and chronic attendance indicate that Unduplicated students have a high rate of negative outcomes in these indicators</p> <p>Scope: Schoolwide</p>		
2.5	<p>Action: Parent Engagement</p> <p>Need: Parents of incarcerated students have limited access to their student's educational program.</p> <p>Scope: Schoolwide</p>	<p>Providing opportunities for engagement in coordination with family visits at TCJRC will increase parent access.</p>	<p>Number of parents that engage in activities</p>
2.6	<p>Action: Restorative Practices</p> <p>Need: Multiple measures including local, state testing and ILP review indicate that unduplicated students have significant achievement gaps and credit deficiency. Review of student discipline incidents, suspensions and chronic attendance indicate that Unduplicated students have a high rate of negative outcomes in these indicators.</p>	<p>Restorative Practices is an evidence based practice proven to increase the positive student outcomes in the above mentioned indicators</p>	<p>Increase in positive students outcomes</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>Scope: Schoolwide</p>		
2.7	<p>Action: Parent Project</p> <p>Need: Multiple measures including suspension rates, chronic absenteeism and feedback from parents indicate that parents feel helpless and hopeless with regards to influencing their student's behavior</p> <p>Scope: Schoolwide</p>	Parent Project is an evidence based parent class proven to increase positive student outcomes	Parent feedback
2.8	<p>Action: Probation Officer</p> <p>Need: Educational partner feedback data indicates the Probation Officer on campus creates a safer school and more effective learning environment</p> <p>Scope: Schoolwide</p>	Probation Officer interacts with all students and provides staff with supports as interventions as needed	Educational partner feedback
2.9	<p>Action: SARB Coordinator</p> <p>Need:</p>	Provide program support and interventions to SARB	Participation of SARB Coordinator at SARB

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>County Court and Community School students have high rate of truancy</p> <p>Scope: Schoolwide</p>		
2.10	<p>Action: Student Resource Officer</p> <p>Need: Educational partner feedback data indicates the Student Resource Officer on campus creates a safer school and more effective learning environment</p> <p>Scope: Schoolwide</p>	Student Resource Officer interacts with all students and provides staff with supports as interventions as needed	Educational partner feedback
2.11	<p>Action: Youth Advocate Director</p> <p>Need: County Court and Community School Unduplicated students have significantly high level of barriers to successfully engaging in educational programs.</p> <p>Scope: Schoolwide</p>	Youth Advocacy Director coordinates various wrap around type services to reduce barriers and increase positive student outcomes	Number of services provided
2.12	<p>Action: Parent Engagement</p> <p>Need:</p>	Providing workshops for parents will increase their ability to provide supports and increase positive student outcomes	Parent participation rates

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>Multiple measures including suspension rates, chronic absenteeism and feedback from parents indicate that parents feel helpless and hopeless with regards to influencing their student's behavior</p> <p>Scope: Schoolwide</p>		
2.13	<p>Action: Wellbeing Universal Screener</p> <p>Need: Multiple measures including educational partner feedback indicate that students face multiple barriers to successfully engaging in their educational program due to social, emotional and overall wellness issues.</p> <p>Scope: Schoolwide</p>	Providing a universal screener will support identifying interventions and supports	number of screeners administered, and interventions provided
2.14	<p>Action: Parent Engagement</p> <p>Need: Review of multiple measures including parent feedback during enrollment processes indicate that parents of Unduplicated student groups have significant barriers to being engaged in their student's education.</p> <p>Scope:</p>	Providing opportunities for meaningful engagement will reduce the identified barriers for parents of Unduplicated students	Parent participation 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
	Schoolwide		
2.15	<p>Action: PBIS</p> <p>Need: Review of student discipline incidents, suspensions and chronic attendance indicate that Unduplicated students have a high rate of negative outcomes in these indicators. Feedback from educational partners indicates that students have significant social emotional issues that require coordination of services with county wide health and wellness partners.</p> <p>Scope: Schoolwide</p>	PBIS Tier 3 is an evidence based practice that is proven to streamline coordination of services and provide an increase to positive student outcomes	Number of services provided

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

The unduplicated student count in Yuba County Office of Education court and community schools continues to be nearly 100%. Therefore, ALL services in 2024-27 LCAP continue to be aligned specifically to the intensive needs of the English Learners, Foster Youth and Low Income students which make up the unduplicated at-risk student groups served. These research-based services will be continued to meet

the academic, social emotional and college and career readiness skill needs of Foster Youth, English Learner and Low Income students in our programs.
 There are no limited contributing actions, all are school wide.

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.

Not applicable to county Offices of Education

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	4514746.71	489,561	10.844%	0.000%	10.844%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$865,200.00	\$443,800.00	\$125,000.00	\$311,180.00	\$1,745,180.00	\$990,880.00	\$754,300.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Professional Development	English Foster Low Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	2024-27 school year	\$0.00	\$8,000.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$8,000.00	0
1	1.2	Intervention Teacher	English Foster Low Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	2024-27 school years	\$255,880.00	\$0.00	\$131,200.00	\$43,500.00	\$0.00	\$81,180.00	\$255,880.00	0
1	1.3	Curriculum Instructional Materials	Foster Low Youth Income	Yes	Schoolwide	Foster Youth Low Income	All Schools	2024-27 school year	\$0.00	\$179,000.00	\$179,000.00	\$0.00	\$0.00	\$0.00	\$179,000.00	0
1	1.4	Local Assessment System	English Foster Low Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	2024-27 school year	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$7,000.00	0
1	1.5	Technology Work Plan	All	No				2024-27 school year	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0
1	1.6	Career Technical Education	All	No				2024-27 school year	\$195,000.00	\$5,000.00	\$5,000.00	\$0.00	\$120,000.00	\$75,000.00	\$200,000.00	0
1	1.7	College Readiness / Hall to Home	All	No				2024-27 school years	\$175,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$75,000.00	\$175,000.00	0
1	1.8	Pilot Supplemental Instructional Materials	English Foster Low Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	2024-25 school year	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	0
1	1.9	Food Service Assistant	All	No				2024-27 school years	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0
1	1.10	Classroom Observations, Walkthrough and Feedback	English Foster Low Learners Youth Income			English Learners Foster Youth Low Income			\$0.00	\$0.00	\$0.00				\$0.00	

Goal #	Action #	Action Title	Student Group(s)		Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.11	Nucleos instructional platform			Yes	Schoolwide			2024-27 school years	\$0.00	\$50,000.00	\$50,000.00				\$50,000.00	
1	1.12	Instructional Policies	All		No				2024-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1	1.13	Teacher Retention	All		No				2024-25 school year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2	2.1	Student Activities	English Foster Low	Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	2021-24 school years	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0
2	2.2	Parent Engagement	English Foster Low	Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	2024-27 school years	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0
2	2.3	Positive Behavior Interventions and Supports (PBIS)	English Foster Low	Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	2024-27 school years	\$0.00	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	0
2	2.4	Behavior Specialist	English Foster Low	Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	2024-27 school years	\$48,000.00	\$25,000.00	\$48,000.00	\$25,000.00	\$0.00	\$0.00	\$73,000.00	0
2	2.5	Parent Engagement	English Foster Low	Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Carden School	2024-27 school years	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0
2	2.6	Restorative Practices	English Foster Low	Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	2024-27 school years	\$0.00	\$32,000.00	\$32,000.00	\$0.00	\$0.00	\$0.00	\$32,000.00	0
2	2.7	Parent Project	English Foster Low	Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	2024-27 school years	\$0.00	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00	0
2	2.8	Probation Officer	English Foster Low	Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	2024-27 school years	\$0.00	\$70,000.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00	0
2	2.9	SARB Coordinator	English Foster Low	Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	2024-25	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0

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	2.10	Student Resource Officer	English Foster Low	Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	2024-27 school years	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0
2	2.11	Youth Advocate Director	English Foster Low	Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	2024-27 school years	\$0.00	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00	0
2	2.12	Parent Engagement	English Foster Low	Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	2024-2027	\$0.00	\$2,000.00	\$2,000.00				\$2,000.00	
2	2.13	Wellbeing Universal Screener	English Foster Low	Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income		2024-2027	\$0.00	\$5,000.00	\$5,000.00				\$5,000.00	
2	2.14	Parent Engagement	English Foster Low	Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income		2024-2027	\$0.00	\$3,000.00	\$3,000.00				\$3,000.00	
2	2.15	PBIS	English Foster Low	Learners Youth Income	Yes	Schoolwide	English Learners Foster Youth Low Income		2024-2027	\$0.00	\$50,000.00	\$50,000.00				\$50,000.00	
2	2.16	Social Emotional Health and Well-being	All		No				2024-25	\$0.00	\$20,000.00		\$20,000.00			\$20,000.00	
3	3.1	Expelled Youth Plan Coordinator	Expelled Youth		No				2024-27 school years	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	
4	4.1	Foster Youth Coordinator/Liaison	Foster Youth		No				2024-27 school years	\$60,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00	
4	4.2	Prevention Secretary/Accountant	Foster Youth		No				2024-27 school years	\$16,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,000.00	\$16,000.00	
4	4.3	Foster Focus Data System	Foster Youth		No				2024-27 school year	\$0.00	\$2,300.00	\$0.00	\$2,300.00	\$0.00	\$0.00	\$2,300.00	
4	4.4	Foster Youth Educational Caseworker	Foster Youth		No				2024-27 school year	\$80,000.00	\$0.00	\$0.00	\$80,000.00	\$0.00	\$0.00	\$80,000.00	
4	4.5	Foster Youth Conferences	Foster Youth		No				2024-27 school years	\$0.00	\$7,000.00	\$0.00	\$2,000.00	\$5,000.00	\$0.00	\$7,000.00	
5	5.1	Equity Multiplier staff Thomas E Mathews	Socio-economically Disadvantaged		No				2024-27 school year	\$108,000.00	\$0.00		\$108,000.00			\$108,000.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
5	5.2	Equity Multiplier staff Harry P B Carden	Socio-economically Disadvantaged	No				2024-27	\$48,000.00	\$0.00		\$48,000.00			\$48,000.00	
5	5.3	Equity Multiplier materials and supplies	Socio-economically Disadvantaged	No				2024-27 school year	\$0.00	\$15,000.00		\$15,000.00			\$15,000.00	

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
4514746.71	489,561	10.844%	0.000%	10.844%	\$825,200.00	0.000%	18.278 %	Total:	\$825,200.00
								LEA-wide Total:	\$0.00
								Limited Total:	\$0.00
								Schoolwide Total:	\$825,200.00

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	1.1	Professional Development	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$4,000.00	0
1	1.2	Intervention Teacher	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$131,200.00	0
1	1.3	Curriculum Instructional Materials	Yes	Schoolwide	Foster Youth Low Income	All Schools	\$179,000.00	0
1	1.4	Local Assessment System	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$7,000.00	
1	1.8	Pilot Supplemental Instructional Materials	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$25,000.00	0
1	1.10	Classroom Observations, Walkthrough and Feedback			English Learners Foster Youth Low Income		\$0.00	
1	1.11	Nucleos instructional platform	Yes	Schoolwide			\$50,000.00	

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	2.1	Student Activities	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$5,000.00	0
2	2.2	Parent Engagement	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$3,000.00	0
2	2.3	Positive Behavior Interventions and Supports (PBIS)	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$60,000.00	0
2	2.4	Behavior Specialist	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$48,000.00	0
2	2.5	Parent Engagement	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Carden School	\$1,000.00	0
2	2.6	Restorative Practices	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$32,000.00	0
2	2.7	Parent Project	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$35,000.00	0
2	2.8	Probation Officer	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$70,000.00	0
2	2.9	SARB Coordinator	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$5,000.00	0
2	2.10	Student Resource Officer	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$30,000.00	0
2	2.11	Youth Advocate Director	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$80,000.00	0
2	2.12	Parent Engagement	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$2,000.00	
2	2.13	Wellbeing Universal Screener	Yes	Schoolwide	English Learners Foster Youth Low Income		\$5,000.00	

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	2.14	Parent Engagement	Yes	Schoolwide	English Learners Foster Youth Low Income		\$3,000.00	
2	2.15	PBIS	Yes	Schoolwide	English Learners Foster Youth Low Income		\$50,000.00	

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$1,338,800.00	\$1,310,916.98

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	Professional Development	Yes	\$8,000.00	\$2,100.00
1	1.2	Intervention Teacher	Yes	\$150,000.00	\$265,781.25
1	1.3	Curriculum Instructional Materials	Yes	\$165,000.00	\$179,000.00
1	1.4	Local Assessment System	No	\$6,500.00	\$6984.00
1	1.5	Technology Work Plan	No	\$10,000.00	\$10,000.00
1	1.6	Career Technical Education	Yes	\$145,000.00	\$187,000.00
1	1.7	College Readiness / Hall to Home	Yes	\$100,000.00	\$100,150.56
1	1.8	Pilot Supplemental Instructional Materials	Yes	\$25,000.00	\$0
1	1.9	Food Service Assistant	No	\$15,000.00	\$17,452.51
2	2.1	Student Activities	Yes	\$5,000.00	\$1,596.83
2	2.2	Parent Engagement	Yes	\$3,000.00	\$123.07

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	2.3	Positive Behavior Interventions and Supports (PBIS)	Yes	\$60,000.00	\$35,485.00
2	2.4	Behavior Specialist	Yes	\$73,000.00	\$81,553.03
2	2.5	Assistant Principal	Yes	\$120,000.00	\$0
2	2.6	Restorative Practices	Yes	\$32,000.00	\$10,336.42
2	2.7	Parent Project	Yes	\$35,000.00	\$5335.54
2	2.8	Probation Officer	Yes	\$70,000.00	\$65,000.00
2	2.9	SARB Coordinator	Yes	\$5,000.00	\$5,000.00
2	2.10	Student Resource Officer	Yes	\$30,000.00	\$30,000.00
2	2.11	Youth Advocate Director	Yes	\$80,000.00	\$139,150.77
3	3.1	Expelled Youth Plan Coordinator	No	\$10,000.00	\$10,000.00
4	4.1	Foster Youth Coordinator/Laison	No	\$75,000.00	59,995.00
4	4.2	Prevention Secretary/Accountant	No	\$43,100.00	15,408.00
4	4.3	Foster Focus Data System	No	\$2,300.00	2,300.00

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)
4	4.4	Foster Youth Educational Caseworker	No	\$63,900.00	74,165.00
4	4.5	Foster Youth Conferences	No	\$7,000.00	7,000.00

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)
489561.00	\$707,000.00	\$588,212.50	\$118,787.50	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	Professional Development	Yes	\$4,000.00	\$2,100.00	0	
1	1.2	Intervention Teacher	Yes	\$40,000.00	\$131,180.50	0	
1	1.3	Curriculum Instructional Materials	Yes	\$160,000.00	\$179,000.00	0	
1	1.6	Career Technical Education	Yes	\$45,000.00	\$45,000.00	0	
1	1.7	College Readiness / Hall to Home	Yes	\$25,000.00	\$71,715.00	0	
1	1.8	Pilot Supplemental Instructional Materials	Yes	\$25,000.00	\$0	0	
2	2.1	Student Activities	Yes	\$5,000.00	\$1600.00	0	
2	2.2	Parent Engagement	Yes	\$3,000.00	\$125.00	0	
2	2.3	Positive Behavior Interventions and Supports (PBIS)	Yes	\$60,000.00	\$35,485	0	
2	2.4	Behavior Specialist	Yes	\$48,000.00	\$6,671.00	0	
2	2.5	Assistant Principal	Yes	\$120,000.00	\$0	0	
2	2.6	Restorative Practices	Yes	\$32,000.00	\$10,336.00	0	
2	2.7	Parent Project	Yes	\$35,000.00	\$0	0	

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
2	2.8	Probation Officer	Yes	\$70,000.00	\$70,000	0	
2	2.9	SARB Coordinator	Yes	\$5,000.00	\$5,000.00	0	
2	2.10	Student Resource Officer	Yes	\$30,000.00	\$30,000.00	0	
2	2.11	Youth Advocate Director	Yes	\$0.00	\$0	0	

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)
4,514,746.71	489561.00	0	10.844%	\$588,212.50	0.000%	13.029%	\$0.00	0.000%

Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

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

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

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

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

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

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

General Information

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

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

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

Reflections: Annual Performance

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

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

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

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

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

Reflections: Technical Assistance

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

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

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

Comprehensive Support and Improvement

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

Schools Identified

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

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

Support for Identified Schools

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

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

Monitoring and Evaluating Effectiveness

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

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

Engaging Educational Partners

Purpose

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

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

Requirements

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

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

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

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

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

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

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

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

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

- For school districts, see [Education Code Section 52062 \(California Legislative Information\)](#);
 - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).

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

Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

Educational Partners

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

Process for Engagement

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

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

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

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

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

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

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

Requirement to Address the LCFF State Priorities

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

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

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

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

Broad Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Maintenance of Progress Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results:

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

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.
- The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.
- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.

- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
- **Required metrics for Equity Multiplier goals:** For each Equity Multiplier goal, the LEA must identify:
 - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or
 - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.

Complete the table as follows:

Metric

- Enter the metric number.

Metric

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

Baseline

- Enter the baseline when completing the LCAP for 2024–25.
 - Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate).
 - Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS.
 - Indicate the school year to which the baseline data applies.
 - The baseline data must remain unchanged throughout the three-year LCAP.
 - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain

accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.

- If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
- Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

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

Year 2 Outcome

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

Target for Year 3 Outcome

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

Current Difference from Baseline

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

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

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

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

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

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

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

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

Actions:

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

Action #

- Enter the action number.

Title

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

Description

- Provide a brief description of the action.

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

Total Funds

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

Contributing

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

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

Required Actions

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
 - Language acquisition programs, as defined in *EC* Section 306, provided to students, and
 - Professional development for teachers.
 - If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.
- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

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

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

Purpose

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

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

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC* Section 52064[b][8][B]; 5 *CCR* Section 15496[a]). This proportionality percentage is also known as the “minimum proportionality percentage” or “MPP.” The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

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

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

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

LEA-wide and Schoolwide Actions

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

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

For School Districts Only

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

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

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

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

Projected Additional 15 percent LCFF Concentration Grant

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

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

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

LCFF Carryover — Percentage

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

LCFF Carryover — Dollar

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

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

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

Required Descriptions:

LEA-wide and Schoolwide Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

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

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

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

Metric(s) to Monitor Effectiveness

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

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

Limited Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

Metric(s) to Monitor Effectiveness

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

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

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

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

Additional Concentration Grant Funding

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

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

Provide the following descriptions, as applicable to the LEA:

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

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.

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

Action Tables

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

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

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

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

Total Planned Expenditures Table

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

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8).

Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

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

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover — Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***
- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action’s number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering “All,” or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type “Yes” if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type “No” if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If “Yes” is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.

- **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
- **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools.” If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans.” Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year,” or “2 Years,” or “6 Months.”
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
 - **Note:** Equity Multiplier funds must be included in the “Other State Funds” category, not in the “LCFF Funds” category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA’s LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as

a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.

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

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.

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

LCFF Carryover Table

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

Calculations in the Action Tables

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

Contributing Actions Table

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
 - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**

- This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

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

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

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

- **4. Total Planned Contributing Expenditures (LCFF Funds)**

- This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).

- **7. Total Estimated Actual Expenditures for Contributing Actions**

- This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).

- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**

- This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).

- **5. Total Planned Percentage of Improved Services (%)**

- This amount is the total of the Planned Percentage of Improved Services column.

- **8. Total Estimated Actual Percentage of Improved Services (%)**

- This amount is the total of the Estimated Actual Percentage of Improved Services column.

- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**

- This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

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

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

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

California Department of Education
November 2023

2024-25 Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
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Introduction

The California State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area.

This template is intended as a drafting tool and based on the Local Performance Indicator Quick Guide published by CDE in January 2024.

Performance Standards

The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted.
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

Local Indicators

The local indicators address the following state priority areas:

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

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

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

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

Implementation of State Academic Standards (LCFF Priority 2)

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Parent and Family Engagement (LCFF Priority 3)

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same public meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

School Climate (LCFF Priority 6)

The LEA administers an annual local climate survey that captures a valid measure of student perceptions of school safety and connectedness, in at least one grade within each grade span(s) the LEA serves (e.g., TK-5, 6-8, 9-12), and reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and to educational partners and the public through the Dashboard.

Access to a Broad Course of Study (LCFF Priority 7)

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

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

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

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

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

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

Academic Year	Total Teaching FTE	Clear	Out-of-Field	Intern	Ineffective	Incomplete	Unknown	N/A
2023-2024	10.4	8.4	0	0	2	0	0	0

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The “Good Repair” Standard (Including Deficiencies and Extreme Deficiencies)	1

Implementation of State Academic Standards (LCFF Priority 2)

LEAs may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, LEAs may complete the optional reflection tool (Option 2).

OPTION 1: Narrative Summary (Limited to 3,000 characters)

In the narrative box provided on the Dashboard, identify the locally selected measures or tools that the LEA is using to track its progress in implementing the state academic standards adopted by the state board and briefly describe why the LEA chose the selected measures or tools.

Additionally, summarize the LEA's progress in implementing the academic standards adopted by the SBE, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts (ELA) – Common Core State Standards for ELA
- English Language Development (ELD) (Aligned to Common Core State Standards for ELA)
- Mathematics – Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

Option 2 Completed.

Implementation of State Academic Standards (LCFF Priority 2)

OPTION 2: Reflection Tool

Recently Adopted Academic Standards and/or Curriculum Frameworks

1. Rate the LEA's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)				4	
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards				4	
History-Social Science				4	

2. Rate the LEA’s progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)				4	
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards				4	
History-Social Science				4	

3. Rate the LEA’s progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)		2			
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards				4	
History-Social Science				4	

Other Adopted Academic Standards

4. Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5	N/A
Career Technical Education					5	
Health Education Content Standards		2				
Physical Education Model Content Standards			3			
Visual and Performing Arts			3			
World Language	1					

Support for Teachers and Administrators

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

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole				4	
Identifying the professional learning needs of individual teachers				4	
Providing support for teachers on the standards they have not yet mastered				4	

Optional Narrative (Limited to 1,500 characters)

6. Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.

Parental Involvement and Family Engagement (LCFF Priority 3)

Introduction

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

Consistent with the California Department of Education's (CDE's) Family Engagement Toolkit: ¹

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge and skills to work together, and schools must purposefully integrate family and community engagement with goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

Instructions

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

1. Building Relationships between School Staff and Families
2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):
 - 1 – Exploration and Research
 - 2 – Beginning Development
 - 3 – Initial Implementation
 - 4 – Full Implementation
 - 5 – Full Implementation and Sustainability
4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.
5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.	3
2. Rate the LEA's progress in creating welcoming environments for all families in the community.	3
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.	3
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.	3

Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)

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

Thomas E. Mathews and Harry P B Carden schools have been awarded California Community School Partnership Program grants which will strengthen the capacity for staff to build trusting and respectful relationships with families and increase our success in creating a welcoming environment for all families in the school community. Staff has successfully been proactive to learn about each family's strengths, cultures and goals for their children through the enrollment and intake processes. YCOE is developing multiple opportunities to engage in 2-way communication with families and uses language that is understandable and accessible to all families.

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

YCOE's Thomas E Mathews County Community School's focus area will be to create a schedule of on-going parent education and parent engagement opportunities based on feedback from parent engagement, and provided to all parents at the time of enrollment.

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

TEM and Carden have a combined School Site Council. Individual Learning Plans will be scheduled with parent and student conferences at the beginning of both semesters and during the semester to review goals and outcomes to increase engagement. Individual Learning Plan meetings will engage staff with students and parents to seek their input and help decide the best interventions, services, and supports the student needs to succeed. An area of improvement is to fully implement the ILP process at both Thomas E Mathews and HPB Carden schools.

Section 2: Building Partnerships for Student Outcomes

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.	2
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.	2
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.	2
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.	2

Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

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

During the ILP process, we explain our systems of support and encourage students and families to participate in the services and supports identified to address their individual needs and improve student outcomes.

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

The focus area for improvement at both Thomas E Mathews and HPB Carden Schools is to fully implement the ILP process to identify student and family needs, and the supports and services available to address them.

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

During the ILP process, all students and families including the underrepresented families will be engaged.

Section 3: Seeking Input for Decision-Making

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.	3
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.	3
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.	3
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.	3

Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

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

The current strength is the commitment of YCOE and school administration to authentically engage parents/guardians/families as partners in their children's education. There are several tiers of engagement at the two school sites. Thomas E Mathews, County Community School: 1) Enrollment processes include an Independent Learning Plan meeting with school staff, parents and students. During this meeting student and family needs are discussed and an individualized plan is developed to address those needs. 2) Back to School, Open House, and other school activities are held to provide information about programs, support and interventions available for students, parents and families as well as help parents feel comfortable as part of the school community. 3) School Site Council meetings are held to review school data, and make decisions regarding addressing identified student outcome gaps. 4) At HPB Carden the Court School for incarcerated youth, parents/guardians/families participate in developing a treatment plan for the family, which includes a school and educational component. California Community School Partnership Program (CCSPP) Advisory Committee will provide structures for evidence based parent and family engagement.

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

The focus area for Thomas E Mathews is to increase parents motivation and interested in attending engagement opportunities by providing regularly scheduled on-going meetings and incentivize parents for participating. The focus area for improvement at HPB Carden is to work with probation to determine how to improve the opportunity to engage parents in providing input and decision-making. Currently, parents are invited to school site council.

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

Most of the families in the YCOE Court & Community Schools qualify as underrepresented. Therefore, the strategies discussed above have been developed specifically for underrepresented families, and benefit all.

School Climate (LCFF Priority 6)

Introduction

The initial design of the Local Control Funding Formula recognized the critical role that positive school conditions and climate play in advancing student performance and equity. This recognition is grounded in a research base demonstrating that a positive school climate directly impacts indicators of success such as increased teacher retention, lower dropout rates, decreased incidences of violence, and higher student achievement.

In order to support comprehensive planning, LEAs need access to current data. The measurement of school climate provides LEAs with critical data that can be used to track progress in school climate for purposes of continuous improvement, and the ability to identify needs and implement changes to address local needs.

Introduction

LEAs are required, at a minimum, to annually administer a local climate survey. The survey must:

- Capture a valid measure of student perceptions of school safety and connectedness in at least one grade within each grade span the LEA serves (e.g. TK-5, 6-8, 9-12); and
- At a minimum, report disaggregated data by student groups identified in California Education Code 52052, when such data is available as part of the local school climate survey.

Based on the analysis of local data, including the local climate survey data, LEAs are to respond to the following three prompts. Each prompt response is limited to 3,000 characters. An LEA may provide hyperlink(s) to other documents as necessary within each prompt:

Prompt 1 (DATA): Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

California Community School Partnership Program (CCSPP) conducted a needs assessment survey in Fall 2023. The number of responses is numerically insignificant and therefore data is not disaggregated by student groups. The overall feedback indicates that there is a need to increase school connectedness. The data also suggests that students, parents and families see school as a safe, caring place and want to see an increase of engagement opportunities.

Prompt 2 (MEANING): Describe key learnings, including identified needs and areas of strength determined through the analysis of data described in Prompt 1, including the available data disaggregated by student group.

Overall feedback indicates that students, parents and families need the school to offer more engagement opportunities to support mental health and wellness, social emotional well-being, and pro-social youth engagement activities.

Prompt 3 (USE): Describe any changes to existing plans, policies, or procedures that the LEA determines necessary in order to address areas of need identified through the analysis of local data and the identification of key learnings. Include any revisions, decisions, or actions the LEA has, or will, implement for continuous improvement purposes.

Additional actions have been added to the 2024 Local Control Accountability Plan (LCAP) to increase parent and family engagement opportunities.

Access to a Broad Course of Study (LCFF Priority 7)

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

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)

Thomas E Mathews Community School and Harry P B Carden Court School Master Schedules.

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)

There are no differences across school sites.

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)

There are no identified barriers.

4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

All students (in grades 7 -12) have access to grade-specific and standards-based curriculum in English, Social Studies, Science, Mathematics, Physical Education, Arts, World Languages, and Career Technical Education, both in in-person and independent study learning environments; this is measured by yearly material sufficiency reviews and IT department oversight of necessary equipment, devices, and hardware. Further, administration at both sites served, Thomas E. Matthews (TEM) and Harry P. B. Carden (Carden), conduct reviews to ensure all students have equitable access to learning resources and support services. All students have Individualized Learning Plans (ILP), which contain transcripts, courses of study, schedules, and all service opportunities individually assigned (IEP, ELD, Intervention, SEL, College and Career, Foster and Homeless outreach, mentorship, and/or counseling). Student ILPs are consistently updated and reviewed with students and families and are another tool to help identify any inequities in access and assignment. Further, there is an implemented Multi-tiered System of Support (MTSS) to ensure that all students succeed; at the site level, students are identified as either Tier I (access to all available core courses, CTE, College and Career opportunities, SEL, tutoring, and mentorship), Tier II (all of Tier I and extended services - IEP, ELD), or Tier III (Tier I, Tier II, counseling, and/or extended time on campus for intensive and targeted interventions). Each Tier indicates the level of intensity in oversight and intervention to ensure the success of all students at TEM; all students are Tier III at Carden. All students, at both sites, are initially assessed in reading and math, integrated with Renaissance Learning STAR in order to create plans for remediation and scaffolding in order to access grade-level curricula.

All students, at both sites, have access to and utilize standards-aligned instructional materials, based in the online learning platform, Edgenuity, for all content areas and English learners, students with disabilities, and students receiving intervention services have appropriate and sufficient evidence-based materials to support their learning and overall achievement. All students at TEM have access to the materials and resources on-sight and at home (same supplemental resources, tutoring opportunities, and teacher-created guides and lessons) through Edgenuity. All students at Carden utilize the same instructional materials with provided supports and scaffolds imbedded within the base curricula. All students at TEM will continue to be issued a Chromebook and any and all applicable hardware necessary to access curricula. All students at Carden will continue to have access to classroom Chromebooks, as

appropriate, in order to best facilitate classroom learning and ILP development. All students, at both sites, are enrolled in grade-specific core subjects toward promotion and graduation requirements, as well as CTE, electives, and assigned state-standard aligned courses specific to individual credit recovery, as documented within the ILPs. All teachers, administrators, service providers, and the YCOE Youth Advocate (YA) have a role in monitoring student progress within the ILP. The YA and principal oversee student development and progress within the ILP and implement interventions as necessary and appropriate. Further, they connect each student to resources, communicate with families, and provide additional supports not documented within the ILP.

One barrier to providing access to a broad course of study for all students is limited parental involvement in their student's education. Family participation and support is consistently elicited through advisory committee invitation, the enrollment process, informational mailings, and conference. The goal is an ongoing consult with parents in making decisions and promote parental participation in programs through parent education and support and to improve communication with all stakeholders. Further, all students often have the most significant social-emotional issues and require intensive interventions and supports to increase access

Coordination of Services for Expelled Students – COE Only (LCFF Priority 9)

Assess the degree of implementation of the progress in coordinating instruction for expelled students in your county.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Instruction	1	2	3	4	5
1. Assessing status of triennial plan for providing educational services to all expelled students in the county, including:	[No response required]	[No response required]	[No response required]	[No response required]	[No response required]
a. Review of required outcome data.					5
b. Identifying existing educational alternatives for expelled pupils, gaps in educational services to expelled pupils, and strategies for filling those service gaps.					5
c. Identifying alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils.					5
2. Coordinating on development and implementation of triennial plan with all LEAs within the county.					5
3. Establishing ongoing collaboration and policy development for					5

Coordinating Instruction	1	2	3	4	5
transparent referral process for LEAs within the county to the county office of education or other program options, including dissemination to all LEAs within the county a menu of available continuum of services for expelled students.					
4. Developing memorandum of understanding regarding the coordination of partial credit policies between district of residence and county office of education.					5

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

Assess the degree of implementation of coordinated service program components for foster youth in your county.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Services	1	2	3	4	5
1. Establishing ongoing collaboration and supporting policy development, including establishing formalized information sharing agreements with child welfare, probation, Local Education Agency (LEAs), the courts, and other organizations to support determining the proper educational placement of foster youth (e.g., school of origin versus current residence, comprehensive versus alternative school, and regular versus special education).				4	

Coordinating Services	1	2	3	4	5
2. Building capacity with LEA, probation, child welfare, and other organizations for purposes of implementing school-based support infrastructure for foster youth intended to improve educational outcomes (e.g., provide regular professional development with the Foster Youth Liaisons to facilitate adequate transportation services for foster youth).				4	
3. Providing information and assistance to LEAs regarding the educational needs of foster youth in order to improve educational outcomes.				4	
4. Providing direct educational services for foster youth in LEA or county-operated programs provided the school district has certified that specified services cannot be provided or funded using other sources, including, but not limited to, Local Control Funding Formula, federal, state or local funding.				4	
5. Establishing ongoing collaboration and supporting development of policies and procedures that facilitate expeditious transfer of records, transcripts, and other relevant educational information.				4	
6. Facilitating the coordination of post-secondary opportunities for youth by engaging with systems partners, including, but not limited to, child welfare transition planning and independent living services, community colleges or universities, career technical education, and workforce development providers.					5
7. Developing strategies to prioritize the needs of foster youth in the community, using community-wide assessments that consider age group, geographical area, and identification of highest needs students based on academic needs and placement type.			3		

Coordinating Services	1	2	3	4	5
8. Engaging in the process of reviewing plan deliverables and of collecting and analyzing LEA and COE level outcome data for purposes of evaluating effectiveness of support services for foster youth and whether the investment in services contributes to improved educational outcomes for foster youth.			3		

2024–25 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Local Governing Board Approval

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year	Yes
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District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year	No
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Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

Title I, Part A (Basic Grant) ESSA Sec. 1111et seq. SACS 3010	Yes
Title I, Part D Subpart 2 (Delinquent) ESSA Sec. 1401 SACS 3025	Yes
Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035	Yes
Title III English Learner ESEA Sec. 3102 SACS 4203	Yes
Title III Immigrant ESEA Sec. 3102 SACS 4201	Yes
Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127	Yes

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.



**YUBA COUNTY PLAN FOR PROVIDING
EDUCATIONAL SERVICES TO EXPELLED
YOUTH**

APPROVED BY THE
YUBA COUNTY BOARD OF EDUCATION

Original approved June 3, 1996

Update approved June 20, 2024

OVERVIEW

Education Code 48926 requires a countywide plan, which shall include the following provisions:

- a. Enumerate existing educational alternatives for expelled youth
- b. Identify gaps in educational services to expelled pupils
- c. Identify strategies for filling those gaps in services
- d. Identify alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils, as determined by the governing board.

Educational programs within Yuba County provide a variety of opportunities for students who need traditional and/or alternative education programs. Local school districts offer a broad spectrum of program options within their respective schools. The Yuba County Office of Education operates a County Community School.

Early intervention strategies on comprehensive school sites, alternative programs on and off comprehensive school sites, and/or referral to the Yuba County Office of Education program respond to student diversity and community needs providing opportunity for academic success for all kindergarten-twelfth grade public school students living in Yuba County.

Each district provides a comprehensive system of intervention strategies which include, but are not limited to, Positive Behavior Intervention Support (PBIS), Restorative Practices, counseling, student study teams, academic and social-emotional assessments, parent trainings, in-school suspensions, off-campus suspensions, Special Education Services, after school activities, and student/parent/school contracts.

There are students whose behavior constitutes grounds for discipline and possible referral for expulsion from school. The district may, and in some cases is required to, recommend expulsion to the Governing Board for those students whose behavior endangers other students and/or staff. In addition, each district and the County Office of Education participate with law enforcement agencies to provide Probation Officers and/or Student Resource Officers on some school campuses throughout the county. These officers act as intervention specialists to work with student behavior to avoid suspension and expulsion.

The Yuba County Office of Education, the local school districts, local law enforcement agencies and the Yuba County Probation Office have entered into a variety of agreements in which partnerships between the organizations supply a network of support for students at-risk of truancy, expulsion, and in violation of the law. Through this referral system, all students are guaranteed school placement at all times.

Each student whose behavior has resulted in expulsion is given a Rehabilitation Plan that is designed by the district explaining the conditions the expelled student must meet in order to return to the district. The rehabilitation plan may involve one or more of the options outlined. A student who is simply in need of an educational alternative may also access Alternative Education programs throughout the county with a district and/or county referral process.

Education Code 48926

Each County Superintendent of Schools in counties that operate community schools pursuant to Section 1980, in conjunction with superintendents of the school districts within the county, shall develop a plan for providing education services to all expelled pupils in that county. The plan shall be adopted by the governing board of each school district within the county and by the county board of education.

The plan shall enumerate existing educational alternatives for expelled pupils, identify gaps in educational services to expelled pupils, and identify strategies for filling those service gaps. The plan shall also identify alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils, as determined by the governing board.

Each county superintendent of schools, in conjunction with the superintendents of the school districts, shall submit to the Superintendent of Public Instruction the county plan for providing educational services to all expelled pupils in the county no later than June 30, 1997, and shall submit a triennial update to the plan to the Superintendent of Public Instruction, including the outcome data pursuant to Section 48916.1, on June 30th thereafter.

Education Code 48916.1

At the time an expulsion of a pupil is ordered, the governing board of the school district shall ensure that an education program is provided to the pupil who is subject to the expulsion order for the period of the expulsion. Except for pupils expelled pursuant to subdivision (d) of Section 48915, the governing board of a school district is required to implement the provisions of this section only to the extent funds are appropriated for this purpose in the annual Budget Act or other legislation, or both.

- (a) Notwithstanding any other provision of law, any educational program provided pursuant to subdivision (a) may be operated by the school district, the County

Superintendent of Schools, or a consortium of districts or in joint agreement with the County Superintendent of Schools.

- (b) Any educational program provided pursuant to subdivision (b) may not be situated within or on the grounds of the school from which the pupil was expelled.

(c) If the pupil who is subject to the expulsion order was expelled from any of kindergarten or grades 1 to 6, inclusive, the education program provided pursuant to subdivision (b) may not be combined or merged with educational programs offered to pupils in any of the grades 7 to 12, inclusive. The district or county program is the only program required to be provided to expelled pupils as determined by the governing board of the school district. This subdivision, as it relates to the separation of pupils by grade levels, does not apply to community day schools offering instruction in any of kindergarten and grades 1 to 8, inclusive, and established in accordance with Section 48660.

(1) Each school district shall maintain the following data:

- A. The number of pupils recommended for expulsion.
- B. The grounds for each recommended expulsion.
- C. Whether the pupil was subsequently expelled.
- D. Whether the expulsion order was suspended.
- E. The type of referral made after the expulsion.
- F. The disposition of the pupil after the end of the period of expulsion.

(2) The Superintendent may require a school district to report this data as part of the coordinated compliance review. If a school district does not report outcome data as required by this subdivision, the Superintendent may not apportion any further money to the school district pursuant to Section 48664 until the school district is in compliance with this subdivision. Before withholding the apportionment of funds to a school district pursuant to this subdivision, the Superintendent shall give written notice to the governing board of the school district that the school district has failed to

report the data required by paragraph (1) and that the school district has 30 calendar days from the date of the written notice of noncompliance to report the requested data and thereby avoid the withholding of the apportionment of funds.

(f) If the county superintendent of schools is unable for any reason to serve the expelled pupils of a school district within the county, the governing board of that school district may enter into an agreement with a county superintendent of schools in another county to provide education services for the district's expelled pupils.

EXISTING COUNTY AND DISTRICT ALTERNATIVES FOR EXPELLED STUDENTS

Students who are expelled will be referred to an educational program deemed appropriate by the district of residency. The district continues to maintain responsibility for developing a Rehabilitation Plan for the student and ensuring that an educational program is provided.

Students that are not successful in the expulsion placement will be referred back to their school district of residency.

The governing board of each school district will determine which educational alternatives are appropriate and available. Educational alternatives throughout Yuba County for students recommended for expulsion include, but are not limited to the following options:

- Expulsion, suspended order, with placement on the same school campus.
- Expulsion, suspended order, with placement on a different school campus within the district.
- Expulsion, suspended order, with placement in District Independent Study, if the parent consents.
- Expulsion, suspended order, with subsequent transfer to another district.
- Expulsion with referral to a District Community Day School program, if available.
- Expulsion with subsequent transfer to another district.
- Expulsion with referral to the Yuba County Office of Education Community School program.

YUBA COUNTY OFFICE OF EDUCATION

The Yuba County Community School maintains a standing policy of accepting students who have been expelled by their district of residence providing there is space available. Expelled students who are referred to the Yuba County Office of Education Community School will have an Individual Learning Plan (ILP) developed by an ILP Team. The ILP Team will include the student, parents, and both the referring and receiving school staff.

Part of this plan may include a goal of reinstatement to the district of residence. Each district is responsible to provide each student with a district expulsion plan clearly defining what the student must do before returning to the district.

Expelled students who fail to meet the terms and conditions of their rehabilitation plan after their expulsion is over, may continue to be enrolled in their alternative education program. Students can continue in those programs until accepted back into their district or until they graduate.

Thomas E. Mathews Community School meets the challenging needs of those identified as the most at-risk students in the county through a Multi-Tiered System of Support (MTSS) providing a variety of specialized programs including:

- Classroom-based seat time.
- Independent Study.
- Full time Probation Officer on site.

- Mental Health Counselor on site.
- Youth Advocacy programs.
- College Access Program.
- Youth Employment Program.
- Small class sizes.
- High teacher/staff to student ratio.
- Career Technical Education courses on site.
- Edgenuity – an on-line curriculum that provides individualized content area instruction to earn credits toward returning to school of origin on track to graduate with a high school diploma.
- PBIS (Positive Behavior Interventions and Supports) - a research-based, interactive school-wide approach that focuses on positive behavior outcomes, practices and systems within the school community.
- RENEW - an evidence-based intensive intervention providing one-on-one mentoring.
- Restorative Practices - the practice of shifting traditional discipline to a focus of the harm caused and how to restore relationships.
- Reconnecting Youth - A course that increases student involvement in healthy social activities and engages them in activities that increase bonding to their school.

MARYSVILLE JOINT UNIFIED SCHOOL DISTRICT

In an effort to keep students from expulsion, many steps are taken in addressing and correcting behaviors which will, ultimately, lead to a student being expelled:

- PBIS- The MJUSD has allotted funding for a PBIS/MTSS coordinator and additional funding for the Professional Development components
- Counselors at the school sites- 2 FTE Mental Health Clinician, 8 FTE Elementary Counselors, 4 FTE Intermediate School Counselors, 9 FTE High School Counselors, 1 FTE 7-12 Counselor, and 3 FTE Alternative Education Counselors, as well as each elementary site has a counselor and curriculum to begin working proactively on school and life appropriate behaviors.
- Wellness Centers at many of the schools with trained support staff to give students safe and supportive places to deescalate. At some sites we are able to have partner agencies who can offer therapy and additional supports, and we are adding School Social Workers to offer therapy and wraparound services.

- Outreach Consultants are at each site to support students both socially and academically. Conduct daily or weekly check in with tier II students.
- Saturday School- in lieu of suspension (which is another step before reaching the expulsion point)
- Progressive Discipline focused on non-exclusionary practices
- School Site Contracts
- Suspended Expulsion Contract option
- Selected professional speakers and assemblies
- Every 15 Minutes program at the High Schools
- Designated curriculum embedded at key points in grade appropriate curriculum.
- There is an opportunity classroom at each of the middle schools to support students struggling to manage behaviors in the wider school environment.

Students enrolled are involved in direct and targeted instruction at grade level. By maintaining high expectations for our students, we find success for them academically, socially and physically.

WHEATLAND UNION HIGH SCHOOL DISTRICT

Wheatland Union High School has several interventions in place to reach students before they face expulsion.

We have built and believe in a philosophy known as "Honoring the Code." The Pirate Code is an acronym that stands for Courteous, Organized, Dedicated, Empathetic. Students who are identified by staff as embodying any of these characteristics during the school day or at a school activity, are given PBIS Pirate Points. PBIS Pirate Points earn student benefits such as giveaways and early release to lunch.

WUHS uses several Restorative Justice Practices including mediation sessions and reintegration strategies following a suspension.

- A hybrid instructional model which includes both classroom-based seat time and Distance Learning.
- Full time Probation Officer on site.
- Full time Student Resource Officer.
- Multiple Mental Health Counselors on site.
- Zen Den (student wellness center).

- Youth Advocacy programs.
- Family Resource Center.
- Programs geared toward supporting homeless and foster youth.
- Program geared toward connecting military students to services on campus.
- Community Schools Designation.
- Youth Employment Program.
- Small class sizes.
- High teacher/staff to student ratio.
- Career Technical Education courses on site.
- Multiple CTE pathways to complete
- Edmentum – an on-line curriculum that provides individualized content area instruction to earn credits toward returning to school of origin on track to graduate with a high school diploma.
- PBIS (Positive Behavior Interventions and Supports) - a research-based, interactive school-wide approach that focuses on positive behavior outcomes, practices and systems within the school community.
- Restorative Practices - the practice of shifting traditional discipline to a focus of the harm caused and how to restore relationships.
- Bridge program - in-house suspension program creating a “bridge” back to the main campus.

Wheatland Union High School District offers 7th through 12th grade expelled student's placement in our community day school.

WHEATLAND SCHOOL DISTRICT

Wheatland School District is working proactively to prevent disciplinary actions that may result in suspension or expulsion. We have counseling services and a family resource center (FRC) available at all of our sites. We have fully implemented the Renaissance Program to recognize students for their academics, their positive behavior and their attendance. The program focuses on students that improve in all those areas. We have merit trips at our middle schools that also is a reward for positive behavior. The school district has had some training in restorative practice, and we are focused on changing behaviors not just giving a consequence. We offer Brief Intervention counseling services in the FRC for students that are caught vaping on campus. We have conflict resolution sessions, social skills groups, classroom lessons on social issues, and offer individual and group counseling for students in distress. We effectively and openly

communicate with parents to make sure we can work together as a team to foster positive growth in the students and their behaviors. Expelled students are referred to Wheatland High School's Community Day School in grade 7 and 8.

CAMPTONVILLE UNION ELEMENTARY SCHOOL DISTRICT

Camptonville Union Elementary School District (CUESD) employs a variety of programs to support keeping students in school by preventing disciplinary actions that may result in suspension or expulsion. All certificated and instructional staff have been trained in the Responsive Classroom approach. This teaching and learning philosophy is formed around the following concepts: engaging academics, a positive school community, effective classroom management, and developmentally responsive teaching. Our staff is trained on the practice that how children learn is as important as what they learn and knowing the children we teach, and their families, is as important as knowing the content we teach. Teaching problem solving skills and the use of logical consequences as well as "fixing what you have broken" has replaced punitive consequences for most instances. CUESD regularly communicates with parents to report both the positive and issues of concern regarding students. Educators, administrators, and parents work as a team to support students who make dangerous and disruptive choices. When necessary, SST meetings are held to address student behaviors that interfere with the learning of self or others. Self-reflection, awareness and regulation skills are taught in grades K-8 and CUESD has been using the Second Step Curriculum in grades K-5 for over a decade. Counseling services are available, and the district has also implemented an online bullying response system that allows students/parents to report bullying anonymously.

Due to their significantly remote location, Camptonville Union School District refers students to YCOE programs, or enters into agreement with districts in contiguous counties due to close geographic proximity.

PLUMAS LAKE ELEMENTARY SCHOOL DISTRICT

Plumas Lake Elementary School District (PLESD) has implemented a variety of programs that facilitate being proactive in preventing disciplinary actions that may result in suspension or expulsion. The school district has implemented restorative practices that focus on changing undesirable behaviors in addition to punitive consequences when they are appropriate. Restorative practices focus on developing strong relationships which in turn decreases undesirable behaviors. When behaviors occur, site administrators work hard to help students understand who was impacted by their behaviors and how they plan to make it right with those impacted. This information is vital as all of our school sites are now working to reintegrate students effectively back into the environment they were removed from due to their behaviors. This step combats the old school thinking of assigning a punitive consequence and hoping the consequence would resolve the problem. PLESD has also established a district behavior support team that serves two roles. The first is as a brainstorming body for a site that is struggling with a

student's behaviors. The team listens to the concerns and helps the site administration brainstorm ideas and strategies that may not have been attempted. The second is as a mini behavioral in district SARB panel where students who have committed higher level behavior infractions come with their parents to discuss the behavior in more detail and come up with a plan that is monitored by the team. This support team is viewed as a step that can be taken to avoid an expulsion recommendation. All three school sites in the school district have implemented an online bullying response system that allows students/parents to report bullying anonymously. The online system provides site administration the ability to resolve bullying issues in a timely and effective manner. PLESD employs a school psychologist at all three sites as well as 1 full time counselor at our Jr. High that runs conflict resolution sessions, social skills groups, teaches classroom lessons on social issues, and provides 1 on 1 support for students in distress. If an expulsion is necessary the Plumas Lake Elementary School District refers students to the Community Day program at Wheatland High School or Thomas E. Mathews.

GAPS IN EDUCATIONAL SERVICES FOR EXPELLED STUDENTS

1. District enrollment in Yuba County ranges from large schools located in Marysville to smaller schools located in the outlying areas of the foothills and Wheatland. Camptonville is located in an isolated rural section of the mountains, about 50 miles from Marysville.
 - a. Strategy: The strategy for addressing educational programs for expelled students from these outlying districts is to maintain a county community school that delivers an Independent Study curriculum and full day programs, as well as District run Community Day School in Marysville.
 - b. Success/Obstacles: This strategy has successfully made a range of educational options available to expelled students in Yuba County.
 - c. Update to Plan: This strategy remains in effect.

2. A student expelled under E.C. 48915 by a district could potentially reoffend under 48915, during their placement in district alternatives or a county community school, resulting in referral back to the district of residence.
 - a. Strategy: Students who are placed in Yuba County Community School through the expulsion process receive additional support in order to change behaviors in order to stay in school.
 - b. Success/Obstacles: Community School placements afford students multiple chances and supports to effect positive changes in behavior. When students/parents do not take advantage of the established school plan, students can pose a danger to other students or staff. Sometimes expelled students express a desire to circumvent established supports in order to be asked to leave or get expelled from all school programs.

- c. Update to Plan: Parents, students, and educators as well as personnel from other involved agencies such as probation department will meet to establish guidelines for behavior and academic support. An Individual Learning Plan (ILP) will be developed for each student that addresses their academic, social/emotional, and behavioral needs. When a student poses a grave danger to other students in the alternative programs, the student will be referred back to the district of physical residence. When all educational options available to Yuba County have been exhausted, placement in a contiguous county will be explored.
3. Students who are expelled in grades K-6 do not have the same educational alternatives available as do students in grades 7 - 12. Students in grades K-6 are also expelled at a much lower rate than students in grades 7 - 12. These two factors, together with the requirement that educational services for students in grades K - 6 cannot be merged or combined with services to students in grades 7 - 12 make it very difficult to identify an educational placement for the expelled K-6 student.
 - a. Strategy: The strategy for addressing this problem is to implement consistent systems of positive behavior prevention and intervention at each school site, countywide.
 - b. Success/Obstacles: There are very limited numbers of expelled students in grades K-6, although the probation department has indicated the number of younger students committing criminal offenses continues to rise.

At this level, the schools are committed to recognizing potential problematic behaviors before they escalate to an expulsion offense. In addition, many elementary schools have put behavior and academic support and intervention systems in place in order to allow for increased positive success for all students. Anti-bullying training for educators, character education, and parenting education classes, offered at Yuba County Office of Education and district schools, have also contributed to safer school environments and a limited number of elementary school expulsions.

- c. Update to Plan: The elementary districts will use all their local alternatives to provide educational programs for their expelled students. In the event the numbers would warrant the establishment of a separate program, the Yuba County Office of Education would enter into a cooperative agreement with the elementary districts to establish an elementary grade level alternative program. Schools will be proactive in recognizing problematic behaviors and establish appropriate support for the student. Parents, school administrators, teachers, and other agencies will meet as needed to develop appropriate plans for identified students.
4. In all cases, each school district is responsible to insure appropriate educational services to its expelled students.
 - a. Strategy: Yuba County Office of Education Community School provides state approved and/or board adopted texts and curriculum aligned with Common Core standards.

- b. Success/Obstacles: Schools in Yuba County have been proactive in recognizing the academic and behavioral support needs of the students. When a student is not successful in a particular program, a meeting is held inviting representatives of other programs to discuss possible alternatives, or a referral is made to an alternative program. Administrators have worked with a spirit of cooperation to meet the needs of students before they resort to behaviors that would warrant expulsion.

- c. Update to Plan: All schools will follow established IDEA guidelines for services to students identified eligible for Special Education Services.

Enumerate the educational services that are currently available and outline strategies for improvement during the next three years.

The same educational services enumerated in this report are available today. Strategies continue to be in place to offer all students quality alternative educational placement no matter what their expulsion status. The Yuba County Office of Education and Yuba County School Districts will continue to work closely together to be proactive in recognizing potential problems and take steps necessary to provide each student with the necessary academic and behavioral supports in order to avoid behaviors that mandate expulsion. Gang intervention programs, anti-bullying campaigns, Developmental Assets, and Character Education programs are available to school staff and students. Parent education opportunities exist in both County and District schools. Parents are encouraged to voice concerns so schools can be proactive in developing strategies for improvement over the next three years.

Specifically, identify alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils, as determined by the governing board.

School support teams will meet with students and parents of students who fail to meet the terms and conditions of their rehabilitation plan. Avenues will be explored to make sure expelled students are placed in a program that connects with the student's learning style and provides necessary academic support. Additional services may include mental health services, health/vision screening, and/or family intervention services.

Students who continue to pose a danger to other district pupils and pupils in alternative settings, as determined by the governing board, have a limited number of options available to them. Independent Study options will be available to these students until the safety of other students can be ensured if they are placed in a classroom setting.

School support teams will meet with students and parents of students who pose a danger to other students. Avenues will be explored to make sure expelled students are placed in a program that connects with the student's learning style and provides necessary academic support. Additional services may include mental health services, health/vision screening, and/or family intervention services as district funding permits.

Agreements with contiguous counties for placement in other schools will be explored in the event a change of school for the expelled student will not pose a danger to students in the receiving school.

Discuss the articulation and coordination between school districts and with the county office of education in providing educational placements for expelled pupils.

Yuba County Office of Education works with Districts throughout the county in a spirit of cooperation to provide education placements for expelled pupils. Agreements between school districts in Yuba County and the Yuba County Office of Education have been in place for many years.

Prop 28 Arts and Music 2024-25 Budget

[Prop 28 FAQ](#)

School Site:	Thomas E Mathews
Allocation:	\$8911

80% of the funding goes to staff for arts and music instruction. Staff is defined as employed by the district.

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

Object	Description	Budget
1xxx	Certificated Salaries	N/A (less than 500 students)
2xxx	Classified Salaries	N/A (less than 500 students)
3xxx	Benefits	N/A (less than 500 students)
4xxx	Materials & Supplies	1000.00
5xxx	Services & Other Operating Expenses	7734.54
7xxx	Other Outgo	176.76
Total:		\$8911

		Requirements
Salary budget:	N/A%	80% Minimum
Non-salary budget:	N/A%	20% or less
Total Budgeted:	N/A%	100%

Plans for Spending

Yuba County Office of Education will provide a music program at Thomas E Mathews Community School based on student interest as determined by student focus group feedback. The music program includes music theory, vocal music, music composition and ensembles, music appreciation.

Prop 28 Arts and Music 2024-25 Budget

[Prop 28 FAQ](#)

School Site:	Harry P B Carden
Allocation:	\$3401

80% of the funding goes to staff for arts and music instruction. Staff is defined as employed by the district.

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

Object	Description	Budget
1xxx	Certificated Salaries	N/A (less than 500 students)
2xxx	Classified Salaries	N/A (less than 500 students)
3xxx	Benefits	N/A (less than 500 students)
4xxx	Materials & Supplies	500
5xxx	Services & Other Operating Expenses	2833.83
7xxx	Other Outgo	67.16
Total:		\$3401

		Requirements
Salary budget:	N/A%	80% Minimum
Non-salary budget:	N/A%	20% or less
Total Budgeted:	N/A%	100%

Plans for Spending

Yuba County Office of Education will provide a music program at Harry P B Carden Court School based on student interest as determined by student focus group feedback. The music program includes music theory, vocal music, music composition and ensembles, music appreciation.

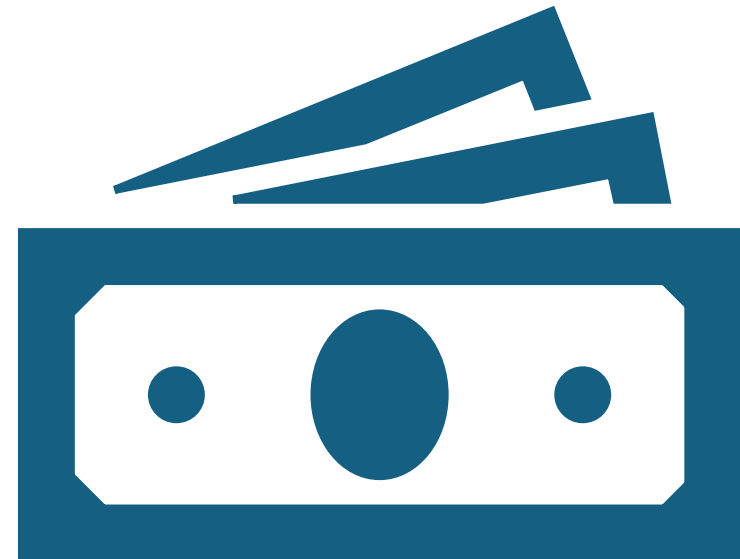


**Yuba County Office of Education
Proposed 2024-25 Budget Report June 12, 2024**



Budget Topics

- Summary of the Governor's May Revise Proposal
- Revenue
- Expenditures
- General Fund Summary
- Fund Balance Components
- Fund Summaries
- Subsequent Year Assumptions
- Multi-Year Projections
- Questions



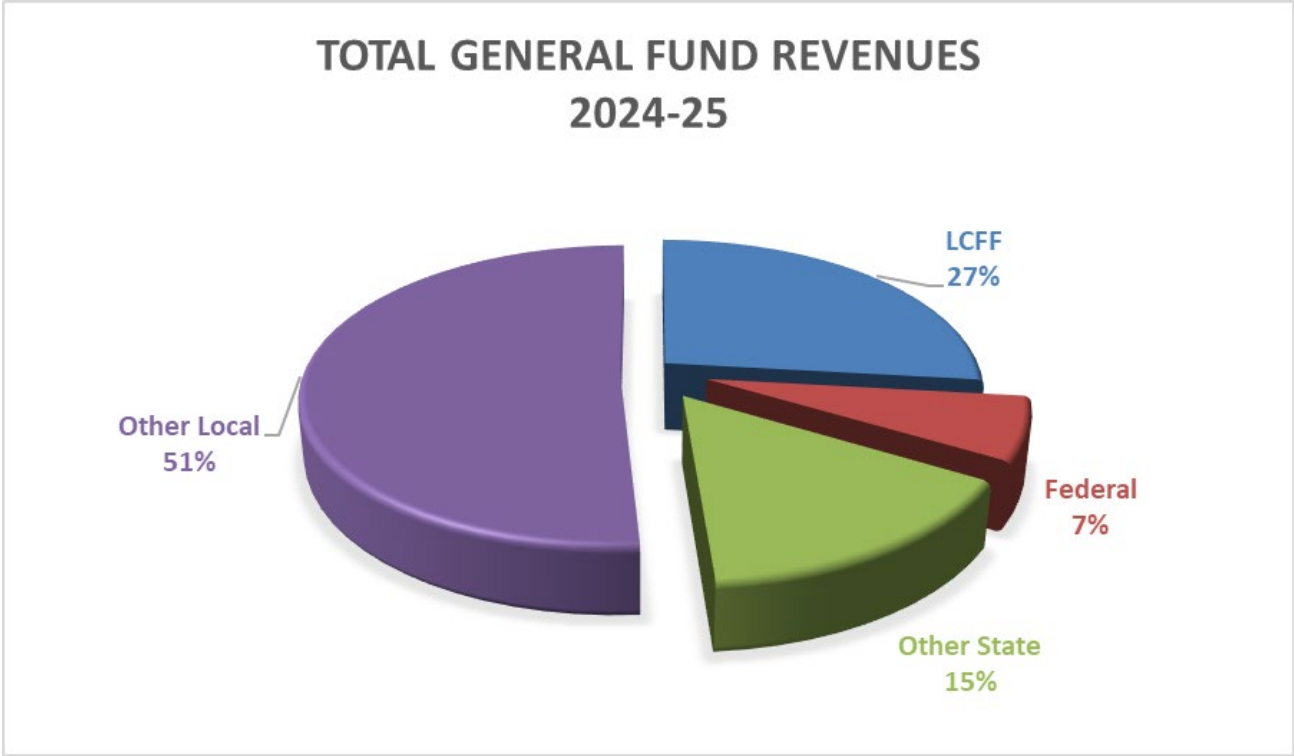
Governor's May Revise 2024-25



- Proposition 98 Funding is estimated at \$109.1 Billion
 - \$48 Million more than January Estimates
- Governor proposes a 1.07% increase to the LCFF and categorical programs.
- Drains the reserves for education at the state level
- Deferral from June 2025 to July 2025
- Extends Arts, Music and Instructional Materials Discretionary Block Grant from end of 2025 to 2026
- LREBG: Requires need assessment and expenditures beginning in 25-26 to be included in that LCAP.

General Fund Revenue Budget

- General Purpose LCFF – state aid and property taxes
- Federal – Grants funded by federal government, passed through the state for specific purposes. (Workforce Training, Special Ed, COVID)
- Other State – Special Education, lottery, other state funded programs outside of the LCFF.
- Local Revenue – Primarily Special Education Bill Back, contracts with local agencies

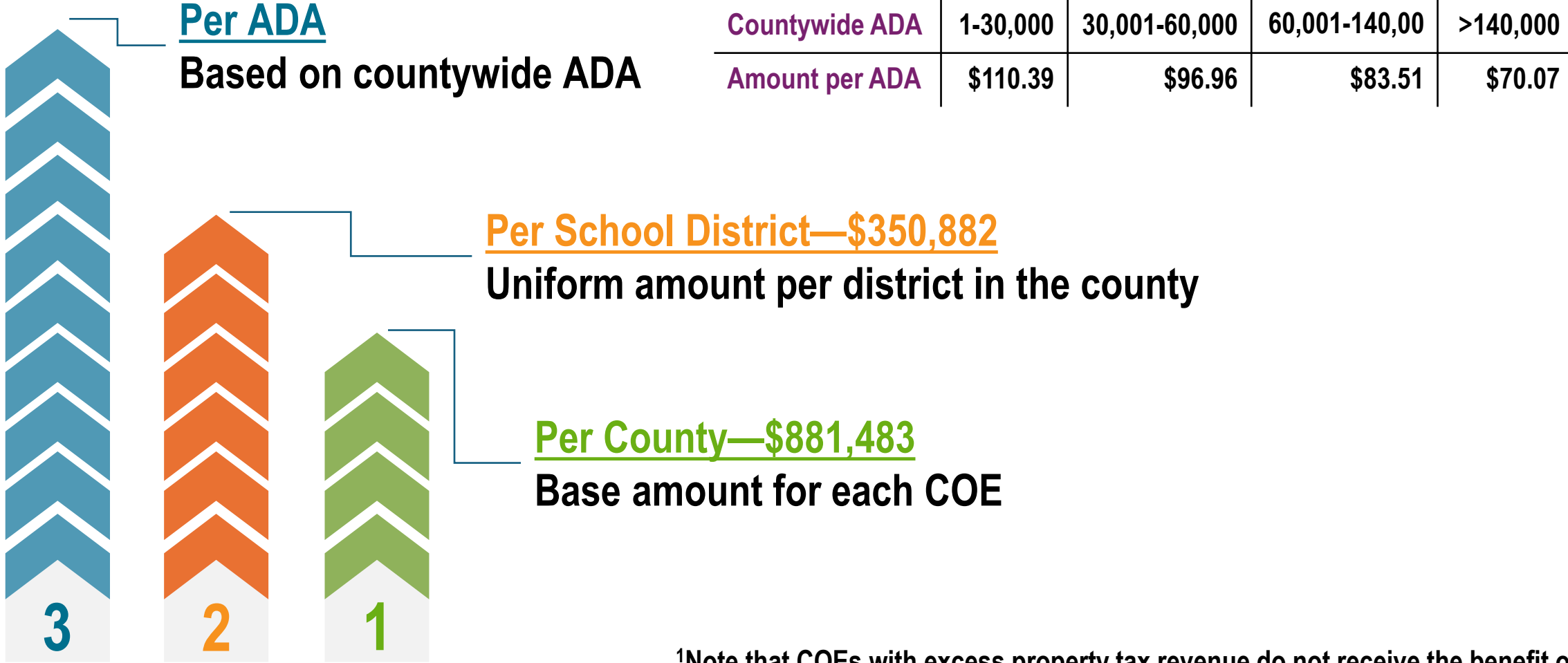


Primary Revenue Components for YCOE

- Local Control Funding Formula Revenue
 - Average Daily Attendance (ADA) is estimated at:
 - Special Education 159.53
 - Juvenile Hall 36.25
 - Community School (Funded at 27.57) 17.40
 - Charter School 217.52
 - County Operations ADA 14,761.23
- Lottery Revenue
 - \$177 per ADA for Unrestricted purposes, \$72 per ADA for restricted purposes
- Mandated Cost Block Grant is \$38.21 for K-8 ADA, \$73.62 for 9-12 and \$1.28 for countywide ADA.

2024-25 COE LCFF Funding Factors—Operations Grant

- All three components get the benefit of the 1.07% statutory COLA¹

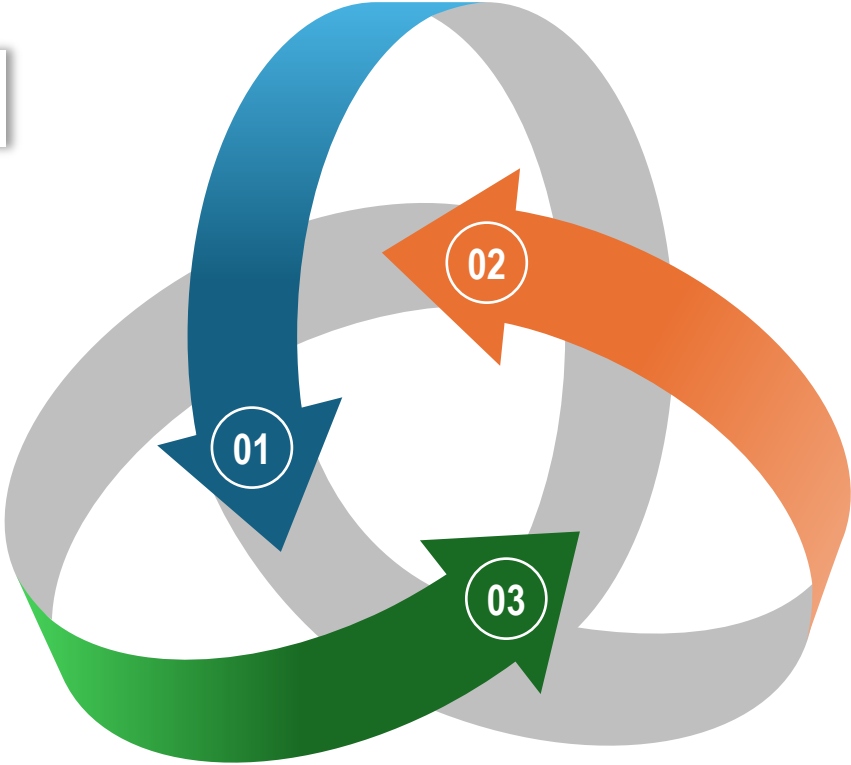


¹Note that COEs with excess property tax revenue do not receive the benefit of COLA

2024-25 COE LCFF Funding Factors—Alternative Education Grant

Base Grant—\$16,570.79

2024-25 base grant
adjusted for 1.07%
statutory COLA



Supplemental Grant—\$5,799.78

Equal to 35% of the 2024-25
base grant for eligible
students¹, including all
juvenile court school students

Concentration Grant—\$5,799.78 [\$2,899.89]

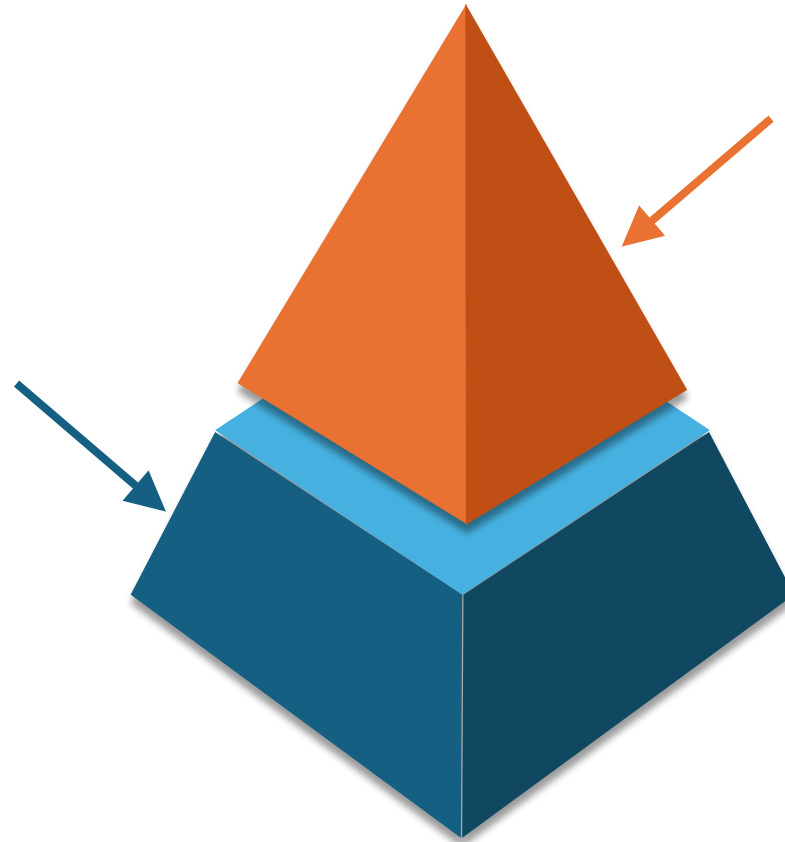
Equal to 35% of the 2024-25 base grant for
eligible students¹ exceeding 50% of enrollment
[or 17.5% for juvenile court school students]

¹UPP is based on eligible students enrolled in COE programs meeting eligibility criteria for S/C grants

2024-25 COE LCFF Funding Factors—Add-Ons

- Included as part of the alternative education grant calculation
 - Therefore, community-funded and hold-harmless COEs do not receive additional funding

Juvenile Court School
Provides \$200,000 for each
COE operating at least
one juvenile court school
EC § 2574(e)(3)



County Community School
Provides \$200,000 for each
COE operating at least one
county community school
EC § 2574(e)(4)

2024-25 COE LCFF Funding Factors—LEA Support

Differentiated Assistance Support

School Districts—\$300,000 +

Multiplied by three-year average (current and prior two years) of school districts, by size, on the LCFF assistance status report

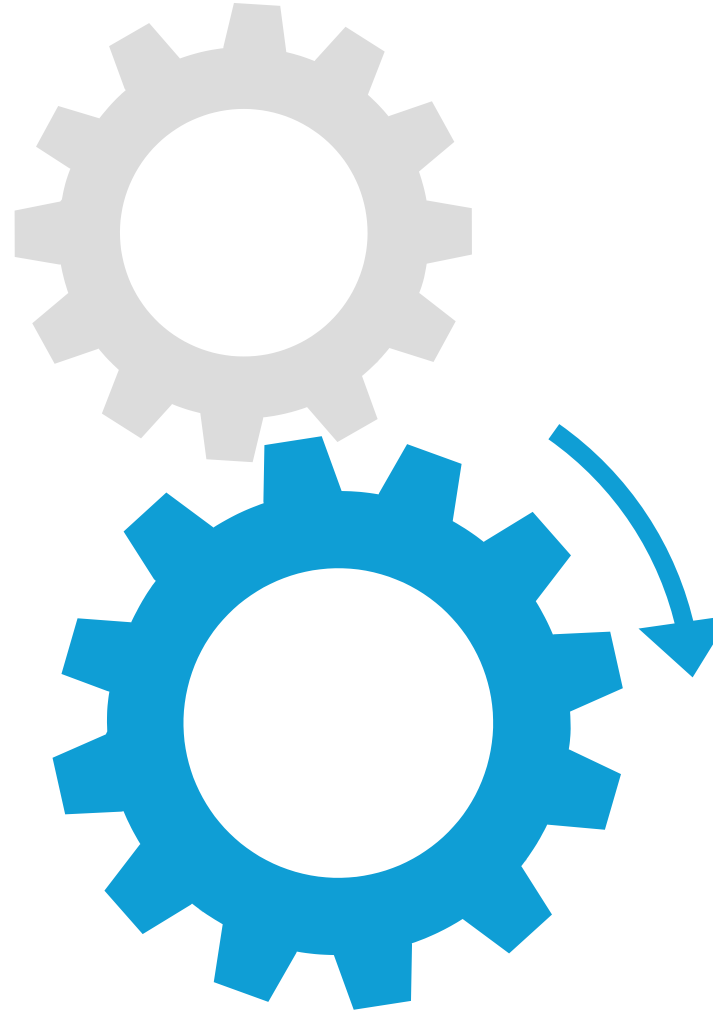
- Small (2,499 or less ADA)—\$100,000
- Medium (2,500-9,999 ADA)—\$200,000
- Large (10,000 or more ADA)—\$300,000

EC § 2575.2

Charter Schools—\$100,000

Multiplied by the three-year average (current and prior two years) of charter schools on the LCFF assistance status report

EC § 2575.3



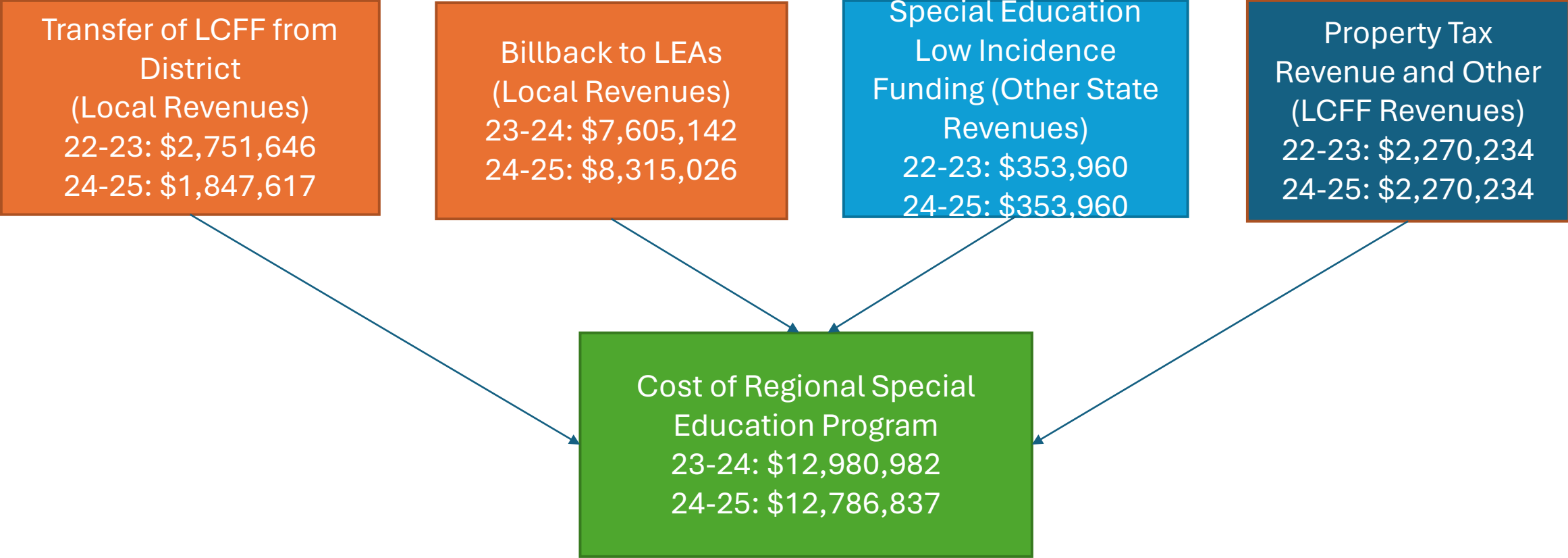
LCAP¹ Support

The greater of \$24,285 per school district within the county **OR** \$103,908 (increased by 1.07% statutory COLA)

EC § 2575.1

¹Local Control and Accountability Plan

Special Education Regional Program Revenue



Special Education

- Excess Cost projection for 2024-25 decreased from 2023-24 estimates, by \$194,145 The decrease was due to:
 - Decrease: Transfer of grades 6- College program to MJUSD, and related direct costs
 - Decrease: Eliminated 0.3 FTE Program Secretary
 - Decrease: Eliminated two principal positions.
 - Increase: Salary and benefit increase of step movement, salary increase, PERS rate increase, and health insurance contribution increase.
 - Increase: Service provider costs to fill the growing number of vacant positions and meet staffing shortages.
 - Increase: Adjusted Supplies, operations, and other ongoing costs.
 - Decrease in the indirect cost rate from 6.59% to 6.01%.

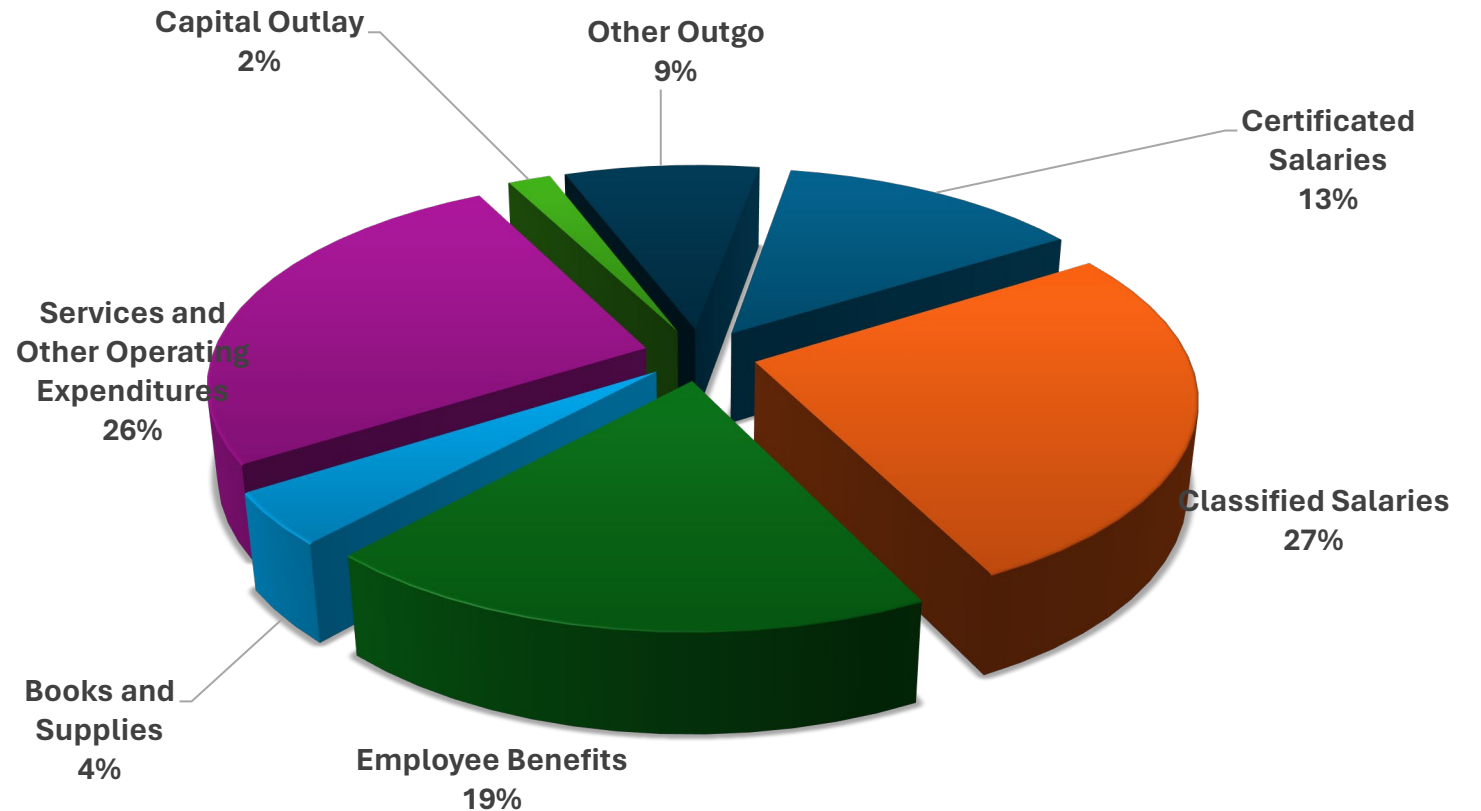
Expenditure Components 2024-25

- Salary & Benefit expenditures incorporate current positions approved by the Superintendent
- Employee step movement assumed at 2.56% certificated , 3.30% classified, and 2.28% for management
- 1.5% Salary schedule increase – Certificated
- 1.5% Salary schedule increase for Classified, SPED Paras increased range ~16% increase.
- 1.5% Salary Schedule Increase for Management
- New Longevity Add-On, and reclassification of some positions.
- Adjust Salary for Teachers to allow placement up to year 12 from year 6 for prior experience.
- STRS rate of 19.10% (no increase) and PERS rate of 27.05% (0.37% increase).
- Health Insurance Contribution from YCOE increased by 8.5%
- Indirect cost rate charged to restricted programs is 6.01% for 2024-25

General Fund Expenditures

- 59% of total combined budgeted expenditures are for salaries and benefits.
 - 79% of the unrestricted budget.

General Fund Expenditures 2024-25



Education Protection Account Summary

- K-14 general purpose funds must be utilized for instructional purposes

Education Protection Account (EPA) Fiscal Year Ending June 30, 2025	
Actual EPA Revenues:	
Estimated EPA Funds	\$ 12,764
Actual EPA Expenditures:	
Instructional Materials and Supplies and Instructional Salaries and Benefits	\$ 12,764

2024-25 Summary General Fund Budget

Adopted Budget 2024-25			
Description	Unrestricted	Restricted	Total
Total Revenues	\$7,969,278	\$26,342,076	\$34,311,354
Total Expenditures	7,368,107	27,421,122	34,789,229
Excess/(Deficiency)	601,171	\$(1,079,046)	(477,875)
Other Sources/Uses	7,000	-	7,000
Net Increase/(Decrease)	608,171	(1,079,046)	(470,875)
Add: Beginning Fund Balance	9,319,818	4,162,146	13,481,964
Ending Fund Balance	\$9,927,989	\$3,083,100	\$13,011,089


Components of 2024-25 Ending General Fund Balance

- YCOE has a board policy of 25% reserve for economic uncertainty
 - COE require greater reserve levels due to their inability to issue bonds to fund facility projects, cover cash flow needs, and as a backstop against district cash flow needs
 - Additional Reserve at 18.8% due to the new site purchase.
 - Total Economic Uncertainty Reserve 21.76%

Components:	
Revolving Cash	\$3,000
Legally Restricted	3,083,100
Minimum Reserve for Economic Uncertainties of 3%	1,043,677
Additional Reserve toward 25% policy	6,524,774
Assignments:	
Assigned for Program Designations	1,950,069
Assigned for E-Rate	156,000
Assigned for Lottery	118,908
Ending Fund Balance	\$10,863,237

2024-25 Estimated Fund Balances

Fund		Beginning Fund Balance	Budgeted Net Change	2024-25 Ending Fund Balance
01	County School Service Fund	\$13,481,964	(\$470,875)	\$13,011,089
09	Career Prep Charter School	\$2,354,005	\$38,892	\$2,392,897
10	Special Education Pass Through	\$348,725	\$25,869	\$374,594
11	Adult Education Fund	\$93,940	(\$26,195)	\$67,745
12	Child Development	\$194,075	\$3,665	\$197,741
14	Deferred Maintenance Fund	\$2,246,552	\$42,000	\$2,288,552
16	Forest Reserve Fund	\$0	\$0	\$0
17	Special Reserve for Other Than Capital Outlay	\$181,600	\$5,000	\$186,600
35	County School Facilities Fund	\$1,140,416	\$23,298	\$1,163,714
40	Special Reserve for Capital Outlay	\$138,159	\$3,658	\$141,817
56	Debt Service	\$0	\$0	\$0
63	Other Enterprise Fund	\$1,446	\$-	\$1,446
67	Self Insurance Fund	\$ 1,251,342	\$168,665	\$1,420,007

A close-up, blue-tinted photograph of a pen writing on a document. The pen is positioned at the top right, and a line graph is visible on the left side of the page. The graph shows a fluctuating line that generally trends upwards. The background is a light blue color with a subtle grid pattern.

Revenue Assumptions – Subsequent Years

- LCFF projections from the Department of Finance show COLAs increasing to 2.93% in 2025-26 and 3.08% in 2026-27. How will the state fund these COLA increases with declining revenues?
- Federal and other state revenues projected to be stable.
- Local revenues decline with Special Education program transfers along with their costs.
- Restricted balance declines with drawdown of one-time grants over the next two years. Unrestricted fund balance increases as long as positions and salary increases stay in alignment with revenues.

Expenditure Assumptions- Subsequent Years



Certificated salary step & column are estimated to increase by 2% for certificated and 2% for classified



STRS Rate is projected to be flat and PERS rates are projected to increase per the chart below:



Salary increase of 1.5% for certificated, classified and management for 2024-25 and increases 3% for 2024-25 and 2025-26.

CalPERS Rate Comparison							
	2021-22	2022-23	2023-24	2024-25	2025-26 est	2026-27 est	2027-28 est
Employer Rates	22.91%	25.37%	26.68%	27.05%	27.60%	28.00%	29.20%
Change	2.21%	2.46%	1.31%	0.37%	0.55%	0.40%	1.20%

CalSTRS Rate Comparison							
	2021-22	2022-23	2023-24	2024-25	2025-26 est	2026-27 est	2027-28 est
Employer Rates	16.92%	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
Change	0.77%	2.18%	0.00%	0.00%	0.00%	0.00%	0.00%

Expenditure Assumptions Subsequent Years



Books and Supplies and Services and Other increase 2.86% for 2025-26 and 2.87% for 2026-27 due to inflation.



Other Outgo has a one-time spike of \$3.1 Million in 24-25 as Medi-Cal Cost Reimbursement Claims are adjusted for several years. The majority of these funds must go to the LEAs that were members of the former Yuba County Medi-Cal Consortium.

Multi-Year Summary

- YCOE is projected to meet its financial obligations in 24-25 through 26-27. Deficits in 24-25 are a result of spending down long-term grants as required, that were recorded as revenue in prior years

Multi-Year Projection (Total General Fund)			
Description	Adopted Budget 2024-25	Projected 2024-25	Projected 2025-26
Total Revenues	34,311,355	30,888,476	31,134,847
Total Expenditures	34,789,229	30,737,511	31,271,323
Excess/(Deficiency)	(477,874)	150,965	(136,476)
Other Sources/Uses	7,000	7,000	7,000
Net Increase/(Decrease)	(470,874)	157,965	(129,476)
Add: Beginning Fund Balance	13,481,964	13,011,090	13,169,055
Ending Fund Balance	13,011,090	13,169,055	13,039,579
<i>Fund Balance</i>	37%	43%	42%

Next Steps

- YCOE must adopt its budget by July 1
 - Board Meeting June 20
- YCOE has 45 days to revise its budget based on the State's enacted budget
- CDE shall approve, conditionally approve, or disapprove the budget for YCOE.
- Next financial report will be unaudited Actuals to Board in October and to CDE by October 15
- Next budget update First Interim Report by December 15



Yuba COE
2024-25 Proposed Budget Report and Multiyear Fiscal Projection

Public Hearing – June 12, 2024

Adoption – June 20, 2024

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by California Association of School Business Officials, County Office of Education Common Message and School Services of California. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2024-25 through 2026-27 specific to the Yuba COE.

The County's budget represents the office's mission statement and program goals and objectives expressed as a financial plan. The adopted budget is the first step in creating a working document that constantly changes to reflect the revenue adjustments and expenditure needs of the organization. The County School Service Fund (CSSF) or General Fund is used to account for the general operations of the office. All transactions except those required to be in another fund are accounted for in the CSSF fund.

Governor's Revised State Budget Proposal "May Revision"

Governor Newsom released his proposed Revised State budget on May 10, 2024 for the upcoming 2024-25 fiscal year. The May revise has largely protected education from the budget deficits in 2023-24 and projected for next year. This is accomplished by depleting reserves for education and a controversial proposal to deal with a current education budget deficit by reducing the proposition 98 guarantee in the future. Since the May Revision, the Governor announced a plan with the California Teachers Association to deal with the current deficit that includes June to July cash deferrals without reducing the guarantee in the future.

Despite increasing state budget deficits, Proposition 98 funding is estimated to be \$109.1 billion, which is an increase of \$48 Million from January estimates. The Proposition 98 funding level is budgeted to increase from the 2023-24 fiscal year by \$6.6 Billion.

LCFF Cost-of-Living-Adjustment (COLA): The LCFF for County Offices of Education (COE) has three main components: Operations Grant, Alternative Education Grant, and Differentiated Assistance. The operations grant is intended to fund the basic operations of the COE. The Alternative Education Grant funds the juvenile court and county community schools. Differentiated Assistance provides funding for the county office to provide increased assistance to districts and charters to address identified performance issues, including significant disparities in performance among student groups.

Operations Grant:

The Governor proposes an increase to the Local Control Funding Formula (LCFF) by 1.07%. The Operations Grant increases by the COLA of 1.07% with no further changes.

Alternative Education Grant:

The LCFF for the Alternative Education Grant also increases by 1.07%.

Differentiated Assistance (DA):

DA funding is based on three main components:

LCAP Support: The greater of \$24,285 per school district within the county or \$103,908 (increased by 1.07% statutory COLA).

DA Support: Multiplied by three-year average: Small District \$100,000, Medium \$200,000 and Large \$300,000.

Charter schools: Multiplied by the three-year average (current and prior two years) of charter schools on the LCFF assistance status report.

Other Program Cost-of-Living-Adjustment (COLA): The increase to other categorical grants is also 1.07%.

Equity Multiplier and Local Accountability Plan:

Equity multiplier funds are calculated based on school sites with prior year “nonstability rates” greater than 25 percent and prior year socioeconomically disadvantaged pupil rates of greater than 70 percent. Funding is allocated per unit based on the school site’s total prior year-adjusted cumulative enrollment.

- **School site** is defined as an individual school in an eligible LEA and does not include the district office.
- **Nonstability Rate** means the percentage of pupils who are either enrolled for less than 245 continuous days between July 1 and June 30 of the prior school year or who exited a school between July 1 and June 30 of the prior school year due to truancy, expulsion, or for unknown reasons and without stable subsequent enrollment at another school, as identified in the stability rate data file.
- **Per-unit funding amount** is based on total statewide eligible enrollment and the amount of funds available, as reported in the stability rate data file.

Statutory proposed changes to the Equity multiplier at the May Revision include:

- The definition of a school site is clarified to exclude a district office from individual schools in an eligible LEA.
- An eligible school site shall not receive funding of less than fifty thousand dollars (\$50,000); the May Revision adjusts this minimum funding amount by applying a COLA

to this minimum.

- A school site deemed eligible based on prior-year data shall be deemed ineligible if the school site has closed in the year in which the funds are allocated.
- Unspent funds from any fiscal year provided to an LEA with a school site that has closed would be returned to the CDE. LEAs must report the total amount of unspent funds in accordance with instructions and forms prescribed and furnished by the superintendent of public instruction (SPI).

Deferrals: Possible deferrals from June 2025 to July 2025.

Learning Recovery Emergency Block Grant: The January Governor’s Budget proposed new restrictions on LREBG expenditures. The proposal would require that LREBG expenditures be evidence-based as defined in federal law, and that they be based on a formal needs assessment that identifies the students who most need learning recovery. It targets services toward those students.

The May Revision eliminates the reference to these new provisions applying to unencumbered funds as of July 1, 2024, and instead clarifies that the new requirements apply to the use and expenditure of LREBG funds for the 2025-26, 2026-27 and 2027-28 school years. The LREBG needs assessment and planned expenditures would need to be included in the local control and accountability plan (LCAP) for July 1, 2025, through June 30, 2028. The CDE would be required to update the LCAP instructions accordingly by January 31, 2025.

Arts, Music, and Instructional Materials Discretionary Block Grant (AMIMDBG):

The May Revision makes one technical adjustment to the AMIMDBG. Current law states that these funds are “available for encumbrance through June 30, 2025.” The May Revision changes the code to state that the funds are “available for expenditure through June 30, 2026.” In addition, the proposed change states that LEAs must report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

Additional May Revision Proposals: Additional components of the Governor’s May Revision for 2024-25 provide for the following items. Please note that the items below are not in the Yuba COE’s 2024-25 budget, due to their uncertainty, timing, relevance and/or the need to increase additional expenditures. Once the state budget is enacted and amounts available to COEs are known and measurable, and if relevant to YCOE, they will be added to the budget.

Budget Component	Description
California Preschool Program	<ul style="list-style-type: none">• No COLA proposed. Instead, the budget maintains funding to implement the current negotiated agreement between the state and Child Care Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2025-26.

Child Care	<ul style="list-style-type: none"> The May Revision proposes to pause the expansion of slots in the child care programs administered by the Department of Social Services (DSS). As a result, DSS has notified tentative 2024-25 General Child Care and Development Program (CCTR) expansion awardees that there is insufficient funding to support 2024-25 CCTR expansion awards under the May Revision proposal; that the DSS will not be issuing CCTR expansion contracts or awards until further notice; and that DSS will communicate any status changes in the future.
Preschool Inclusivity	<ul style="list-style-type: none"> 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.
Inclusive Early Expansion Program Grant	<ul style="list-style-type: none"> 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. Approximately \$254 million from unused Inclusive Early Education Expansion Program Grant and other unspent funds will be used to support this program.
School Facility Programs	<ul style="list-style-type: none"> 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. The Governor’s Budget proposed delaying the \$550 million to 2025-26, which was adopted as part of the budget early action in AB 106; the May Revision proposes eliminating the planned out-year investment.
Golden State Teacher Grant Program	<ul style="list-style-type: none"> Reduction of \$60.2 Million in One-Time Support for the program.
Student Nutrition	<ul style="list-style-type: none"> Continues to fund universal access to school meals

Routine Restricted Maintenance Account:

Per Education Code Section 17070.75, school districts and COEs are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total unrestricted general fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total unrestricted CSSF expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the CSSF)
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit

2024-25 Yuba COE Primary Budget Components

- ❖ LCFF is funded with a COLA of 1.07% to the Alternative Education Grant and the Differentiated Assistance Grant. This funding supports Juvenile Hall, Community School, Career Prep Charter School, and County Office operations. The Alternative Education Grant is augmented by providing \$200,000 for Carden and another \$200,000 for TE Mathews. The ADA used to determine funding will be the highest of current year, prior year or the average of the past three years. In addition, \$3,000 more per ADA is allocated for student support and enrichment opportunities. Differentiated Assistance is augmented by 50% for each district identified for differentiated assistance. Differentiated Assistance decreased in 2023-24 by \$33,333 and is decreasing another \$33,333 for 2024-25 since some of the districts fell out of the criteria for assistance. In 2025-26 it is projected to decrease \$100,000.
- ❖ Average Daily Attendance (ADA) is estimated at:

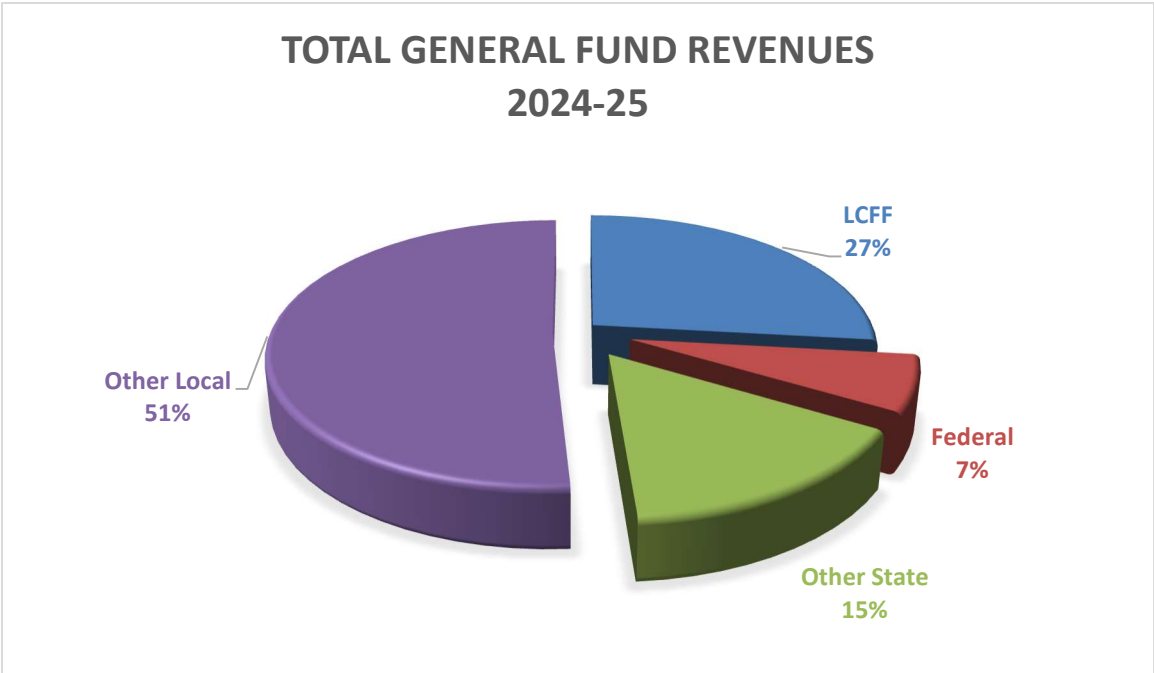
Program:	ADA:	Funded ADA:
Special Education – SDC	159.53	159.53
Juvenile Hall – LCFF	36.25	36.25
Community School	17.40	27.57
Charter School – LCFF	217.52	217.52
County Operations ADA	14,761.23	14,761.23

- ❖ The YCOE’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to 96.55% for non-juvenile hall. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated by SSC to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant for COE programs are \$38.21 for K-8 ADA, \$73.62 for 9-12 ADA and \$1.28 for countywide ADA. For Yuba County Career Preparatory Charter the rates are \$20.06 for K-8 ADA and \$55.76 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

CSSF Revenue Components

The YCOE receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	\$6,928,537	\$2,261,047	\$9,189,584
Federal	\$0	\$2,311,373	\$2,311,373
State Revenue	\$145,984	\$5,138,172	\$5,284,156
Local Revenue	\$1,249,579	\$16,276,663	17,526,242
TOTAL	\$8,324,099	\$25,987,255	\$34,311,354



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The YCOE receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure).
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Below is how the YCOE’s EPA funds are appropriated for 2024-25. The amounts will be revised throughout the year based on information received from the State.

Education Protection Account (EPA)	
Fiscal Year Ending June 30, 2025	
Actual EPA Revenues:	
Estimated EPA Funds	\$ 12,764
Actual EPA Expenditures:	
Instructional Materials and Supplies and Instructional Salaries and Benefits	\$ 12,764

Yuba County SELPA (Special Education Local Plan Area)

The SELPA will be funded through the AB602 funding model, as well as other state and federal funding allocated for special education purposes. This funding is calculated on the entire SELPA K-12 ADA (i.e. all district’s ADA is included.) The SELPA has revised the formula for allocation of revenue to each district and YCOE within the SELPA effective July 1, 2020, and the allocation of excess costs, or billback, has been updated as of July 1, 2021.

The Excess Cost projection for 2024-25 decreased \$194,145 from 2023-24 due to adjustments for the following:

- The Regional Program for Grades 6-12 will be returned to Marysville Joint Unified School District
- Salary and benefit increase of step movement, salary increase assumed at 1.5% for classified and certificated, with Special Education Paras increasing an additional 16.5.28%.
- PERS is increasing from 26.68 to 27.05%.
- Increased materials and supplies budgets
- Increased services and other operating. Increased budgets for contracted services providers due to staffing shortages.
- Decrease in the indirect cost rate of 0.49%

Operating Expenditure Components

The CSSF is used for the majority of the functions within the YCOE. As illustrated below, salaries and benefits comprise approximately 78.87% of the YCOE'S unrestricted budget, and approximately 59% of the total CSSF budget.

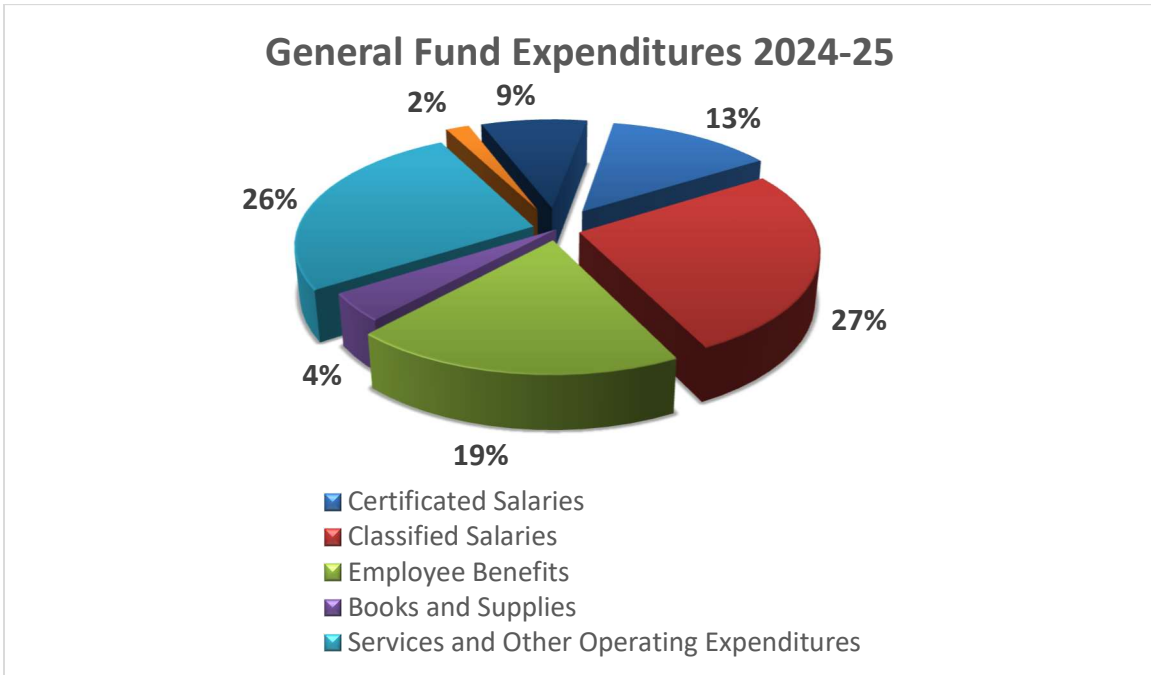
Major expenditure assumptions include:

- Salaries and benefits include
 - All positions approved by the Superintendent as of May 31, 2024
 - Employee step movement of approximately 2.56% certificated, 3.30% classified, and 2.22% for management.
 - A 1.5% salary schedule increase for certificated, classified, and management, effective July 1, 2024
 - Longevity Stipends totaling \$78,000
 - Reclassifications in positions totaling approximately \$200,000
 - Employer paid STRS rate of 19.10% and PERS of 27.05%
- Other employer paid benefits include Medicare, FICA, worker's compensation, unemployment insurance and other retiree benefits. The total payroll driven, or statutory, benefits are 23.76% for certificated and 31.71% for classified employees.
- The indirect cost rate charged to restricted programs, including special education, is 6.01% for 2024-25.
- Future PERS rate changes are anticipated for the next two years.
- Capital Outlay of \$650,000 for improvements to the One-Stop Building and the new property at 805 10th Street in Marysville for CTE Programs.
- Other Outgo includes \$3,109,582 transfers to LEAs in Yuba County for Medi-Cal Funding.

A summary of general fund expenditures is presented below:

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	1,269,097	3,346,427	\$4,615,524
Classified Salaries	2,810,230	6,461,421	9,271,651
Benefits	1,734,953	4,935,505	\$6,670,458
Books and Supplies	448,429	973,307	\$1,421,736
Other Services & Operating	1,546,943	7,640,614	\$9,187,557
Capital Outlay	650,000	0	\$650,000
Other Outgo/Transfer	(1,091,545)	4,063,848	\$2,972,303
TOTAL	7,368,107	27,421,122	\$34,789,229

Following is a graphical representation of expenditures by percentage:



CSSF Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education - Instruction	119,425
Restricted Maintenance Account	220,908
General Equivalency Diploma Program	14,488
Total	\$354,821

Fund Balances

The YCOE is required to have a 3% Reserve for Economic Uncertainty. Current board policy is to designate a minimum of 25% of general fund (CSSF) expenditures as additional reserve for economic uncertainty. The estimated additional reserve for 2024-25 is 18.8%.

General Fund Summary

The YCOE'S 2024-25 general fund projects a total decrease to net assets of \$470,875 resulting in an estimated ending fund balance of \$13 million. The components of the YCOE's fund balance are as follows: revolving cash & other nonspendables - \$3,000; restricted programs - \$3,083,101; 3% economic uncertainty - \$1,043,677; assigned - \$2,356,540. The remaining 18.8% of \$6,527,774 is available toward the additional reserve for economic uncertainty per board policy.

Adopted Budget 2024-25			
Description	Unrestricted	Restricted	Total
Total Revenues	7,969,278	26,342,076	34,311,354
Total Expenditures	7,368,107	27,421,122	34,789,229
Excess/(Deficiency)	601,171	(1,079,046)	(477,875)
Other Sources/Uses	7,000	-	7,000
Net Increase/(Decrease)	608,171	(1,079,046)	(470,875)
Add: Beginning Fund Balance	9,319,818	4,162,146	13,481,964
Ending Fund Balance	\$9,927,989	\$3,083,100	\$13,011,089

Cash Flow

The YCOE is anticipating having positive monthly cash balances during the 2024-25 school year. Cash is always closely monitored to ensure the YCOE is liquid to satisfy its obligations.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

Fund	Beginning Fund Balance	Budgeted Net Change	2024-25 Ending Fund Balance
County School Service Fund	\$13,481,964	(\$470,875)	\$13,011,089
09 Career Prep Charter School	\$2,354,005	\$38,892	\$2,392,897
10 Special Education Pass Through	\$348,725	\$25,869	\$374,594
11 Adult Education Fund	\$93,940	(\$26,195)	\$67,745
12 Child Development	\$194,075	\$3,665	\$197,741
14 Deferred Maintenance Fund	\$2,246,552	\$42,000	\$2,288,552
16 Forest Reserve Fund	\$0	\$0	\$0
17 Special Reserve for Other Than Capital Outlay	\$181,600	\$5,000	\$186,600
35 County School Facilities Fund	\$1,140,416	\$23,298	\$1,163,714
40 Special Reserve for Capital Outlay	\$138,159	\$3,658	\$141,817
56 Debt Service	\$0	\$0	\$0
63 Other Enterprise Fund	\$1,446	\$-	\$1,446
67 Self Insurance Fund	\$ 1,251,342	\$168,665	\$1,420,007

Multiyear Projection

General Planning Factors:

Illustrated below are the latest factors that COEs and districts are expected to utilize as planning factors:

Planning Factor	2023-24	2024-25	2025-26	2025-27
Dept of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%
Local Control Funding Formula COLA	8.22%	1.07%	2.93%	3.08%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	26.68%	27.05%	27.60%	28.00%
SUI Employer Rates	0.50%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$177	\$177	\$177	\$177
Lottery – Prop. 20 per ADA	\$72	\$72	\$72	\$72
Mandate Block Grant for COE: K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54
Mandate Block Grant for COE: 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11
Mandate Block Grant for COE: Countywide ADA	\$1.27	\$1.28	\$1.32	\$1.36
Mandate Block Grant for Charters: K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29
Mandate Block Grant for Charters: 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the YCOE’s specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the YCOE is anticipating flat enrollment and ADA for Juvenile Hall School and declining enrollment for the County Community School. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the YCOE's LCFF Entitlement as noted above. LCFF is projected to decline in 25-26 with the impact of declining enrollment, then increase in 26-27 with the projected COLA. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years, while restricted local revenue adjusts each year for changes to special education costs and contracts with other local and state agencies. Federal and state revenue is also projected to remain relatively flat.

Expenditure Assumptions:

Certificated step and column costs for purposes of the multi-year projection are assumed to increase by 2% for certificated and 3% for classified and a salary increase of 3% for all employees has been assumed for 2025-26 and 2026-27. The salary increase has been settled with the bargaining units for 2024-25. 2025-26 and 2026-27 increases will be bargained at later dates.

Adjustments to benefits reflect the effects of salary changes noted above and expected changes to employer pension costs with the percentage of salary shown below.

CalPERS Rate Comparison							
	2021-22	2022-23	2023-24	2024-25	2025-26 est	2026-27 est	2027-28 Est
Employer Rates	22.91%	25.37%	26.68%	27.05%	27.60%	28.00%	29.20%
Change	2.21%	2.46%	1.31%	0.37%	0.55%	0.40%	1.20%

CalSTRS Rate Comparison							
	2021-22	2022-23	2023-24	2024-25	2025-26 est	2026-27 est	2027-28 Est
Employer Rates	16.92%	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
Change	0.77%	2.18%	0.00%	0.00%	0.00%	0.00%	0.00%

Unrestricted supplies are budgeted to increase 46% for 24-25 as supplies budgets were not used much in 23-24 and 24-25 was budgeted at the full normal amount. Restricted supplies are also projected to increase significantly with the new Allcove Center Grant in 24-25. Over the next two years, services and other operating expenditures are estimated to decrease primarily due to program adjustments and the elimination of one-time grant funds. Other Outgo is expected to be nearly \$3.1 Million in 24-25 as Medi-Cal funds received for the local education agencies in Yuba County are received. The large amount for these Medi-Cal funds are for prior adjustments to the program that allow our local agencies to be eligible for more funds. Once the funds are paid out Other Outgo drops off to \$18,949 for 25-26 and 26-27.

Estimated Ending Fund Balances:

During 2025-26, the YCOE estimates that the general fund is projected to have an increase of \$162,946 resulting in an unrestricted ending balance of \$13.2 million.

During 2026-27, the YCOE estimates that the general fund is projected to have a decrease of \$132,093 resulting in an unrestricted ending balance of \$13 million.

Description	2024-25 Adopted Budget			2025-26 Projected			2026-27 Projected		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
NONSPENDABLE									
Revolving Cash/Prepays	3,000		3,000	3,000		3,000	3,000		3,000
Other	-		-	-		-	-		-
TOTAL - NONSPENDABLE	3,000	-	3,000	3,000	-	3,000	3,000	-	3,000
RESTRICTED									
Restricted Categorical Balances		3,083,100	3,083,100		2,561,590.00	2,561,590		1,903,587	1,903,587
TOTAL - RESTRICTED	-	3,083,100	3,083,100	-	2,561,590	2,561,590	-	1,903,587	1,903,587
ASSIGNED	2,356,539		2,356,539	2,356,539		2,356,539	2,356,539		2,356,539
TOTAL - ASSIGNED	-	-	-	-	-	-	-	-	-
UNASSIGNED									
Economic Uncertainty (REU-3%)	1,043,677		1,043,677	922,125		922,125	938,140		938,140
Amount Above REU	6,524,774		6,524,774	7,325,801		7,325,801	7,838,313		7,838,313
TOTAL - UNASSIGNED	7,568,451	-	7,568,451	8,247,926	-	8,247,926	8,776,453	-	8,776,453
TOTAL - FUND BALANCE	9,927,990	3,083,100	13,011,090	10,607,465	2,561,590	13,169,055	11,135,992	1,903,587	13,039,579

Multi-Year Projection:

Based on the assumptions outlined above, the MYP for the next three years is shown below:

Multi-Year Projection (Total General Fund)			
Description	Adopted Budget 2024-25	Projected 2024-25	Projected 2025-26
Total Revenues	34,311,355	30,888,476	31,134,847
Total Expenditures	34,789,229	30,737,511	31,271,323
Excess/(Deficiency)	(477,874)	150,965	(136,476)
Other Sources/Uses	7,000	7,000	7,000
Net Increase/(Decrease)	(470,874)	157,965	(129,476)
Add: Beginning Fund Balance	13,481,964	13,011,090	13,169,055
Ending Fund Balance	13,011,090	13,169,055	13,039,579
<i>Fund Balance</i>	<i>37%</i>	<i>43%</i>	<i>42%</i>

Conclusion:

Due to an adequate fund balance and balanced budgets in fiscal year 2024-25 through 2026-27, the adopted budget and multi-year projections support that the YCOE will be able to meet its financial obligations for the current and subsequent two years. The administration is confident that the YCOE will be able to maintain prudent operating reserves and have the necessary cash in order to ensure that the YCOE remains fiscally solvent.

**Yuba County Office of Education
2024-25 Adopted Budget
General Fund**

Description	General Fund		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose (LCFF) Revenues:			
State Aid & EPA	4,444,251	-	4,444,251
Property Taxes & Misc. Local	2,484,286	2,261,047	4,745,333
Total General Purpose	<u>6,928,537</u>	<u>2,261,047</u>	<u>9,189,584</u>
Federal Revenues	-	2,311,373	2,311,373
Other State Revenues	145,984	5,138,172	5,284,156
Other Local Revenues	1,249,579	16,276,663	17,526,242
TOTAL - REVENUES	<u>8,324,100</u>	<u>25,987,255</u>	<u>34,311,355</u>
EXPENDITURES			
Certificated Salaries	1,269,097	3,346,427	4,615,524
Classified Salaries	2,810,230	6,461,421	9,271,651
Employee Benefits (All)	1,734,953	4,935,505	6,670,458
Books & Supplies	448,429	973,307	1,421,736
Other Operating Expenses (Services)	1,546,943	7,640,614	9,187,557
Capital Outlay	650,000	-	650,000
Other Outgo	-	3,109,583	3,109,583
Direct Support/Indirect Costs	(1,091,545)	954,265	(137,280)
TOTAL - EXPENDITURES	<u>7,368,107</u>	<u>27,421,122</u>	<u>34,789,229</u>
EXCESS (DEFICIENCY)	<u>955,993</u>	<u>(1,433,867)</u>	<u>(477,874)</u>
OTHER SOURCES/USES			
Transfers In	7,000	-	7,000
Transfers (Out)	-	-	-
Net Other Sources (Uses)	-	-	-
Contributions (to Restricted Programs)	(354,821)	354,821	-
TOTAL - OTHER SOURCES/USES	<u>(347,821)</u>	<u>354,821</u>	<u>7,000</u>
FUND BALANCE INCREASE (DECREASE)	<u>608,172</u>	<u>(1,079,046)</u>	<u>(470,874)</u>
FUND BALANCE			
Beginning Fund Balance	9,319,818	4,162,146	13,481,964
Ending Balance, June 30	<u>9,927,990</u>	<u>3,083,100</u>	<u>13,011,090</u>

Yuba COE Adopted Budget Multi-year Projection

	Adopted Budget 2024-25				Adjustments to prior year		Projection 2025-26				Adjustments to prior year		Projection 2026-27					
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Unrestricted	Restricted	Combined			
Revenue																		
General Purpose	6,928,537	2,261,047	9,189,584	1	(100,547)	-	6,827,990	2,261,047	9,089,037	1	97,122	-	6,925,112	2,261,047	9,186,159			
Federal Revenue	-	2,311,373	2,311,373	2	-	(24,059)	-	2,287,314	2,287,314		-	-	-	2,287,314	2,287,314			
State Revenue	145,984	5,138,172	5,284,156	10	2,967	116,464	148,951	5,254,636	5,403,587	10	3,210	147,655	152,161	5,402,291	5,554,452			
Local Revenue	1,249,579	16,276,663	17,526,242	7	(11,577)	(3,406,127)	1,238,002	12,870,536	14,108,538	7	(1,616)	0	1,236,386	12,870,536	14,106,922			
Total Revenue	8,324,100	25,987,255	34,311,355		(109,157)	(3,313,722)	8,214,943	22,673,533	30,888,476		98,716	147,655	8,313,659	22,821,188	31,134,847			
Expenditures																		
Certificated Salaries	1,269,097	3,346,427	4,615,524	3	64,217	49,929	1,333,314	3,396,356	4,729,670	3	67,465	157,218	1,400,779	3,553,574	4,954,353			
Classified Salaries	2,810,230	6,461,421	9,271,651	3	142,198	(143,849)	2,952,428	6,317,572	9,270,000	3	149,392	314,228	3,101,820	6,631,800	9,733,620			
Employee Benefits	1,734,953	4,935,505	6,670,458	4	91,807	(56,443)	1,826,760	4,879,062	6,705,822	4	-	-	1,919,143	5,076,181	6,995,324			
Books and Supplies	448,429	973,307	1,421,736	6	12,460	(96,445)	460,889	876,862	1,337,751	6	13,227	(4,607)	474,116	872,255	1,346,371			
Other Services & Oper. Expenses	1,546,943	7,640,614	9,187,557	6	62,076	(537,035)	1,609,019	7,103,579	8,712,598	6	64,075	(516,688)	1,673,094	6,586,891	8,259,985			
Capital Outlay	650,000	-	650,000	11	(550,000)	0	100,000	-	100,000		-	-	100,000	-	100,000			
Other Outgo 7xxx	-	3,109,583	3,109,583	12	-	(3,090,634)	-	18,949	18,949		-	-	-	18,949	18,949			
Transfer of Indirect 73xx	(1,091,545)	954,265	(137,280)	8	(61,166)	61,167	(1,152,711)	1,015,432	(137,279)	8	(28,314)	28,314	(1,181,025)	1,043,746	(137,279)			
Total Expenditures	7,368,107	27,421,122	34,789,229		(238,408)	(3,813,310)	7,129,699	23,607,812	30,737,511		265,845	(21,535)	7,487,927	23,783,396	31,271,323			
Deficit/Surplus	955,993	(1,433,867)	(477,874)		129,251	499,588	1,085,244	(934,279)	150,965		(167,129)	169,190	825,732	(962,208)	(136,476)			
Other Sources/(uses)	-	-	-		-	-	-	-	-		-	-	-	-	-			
Transfers in/(out)	7,000	-	7,000	9	-	-	7,000	-	7,000		-	-	7,000	-	7,000			
Contributions to Restricted	(354,821)	354,821	-	5	(57,948)	57,948	(412,769)	412,769	-	5	108,564	(108,564)	(304,205)	304,205	0			
Net increase (decrease) in Fund Balance	608,172	(1,079,046)	(470,874)		71,303	557,536	679,475	(521,510)	157,965		(58,565)	60,626	528,527	(658,003)	(129,476)			
Beginning Balance	9,319,818	4,162,146	13,481,964				9,927,990	3,083,100	13,011,090				10,607,465	2,561,590	13,169,055			
Ending Balance	9,927,990	3,083,100	13,011,090				10,607,465	2,561,590	13,169,055				11,135,992	1,903,587	13,039,579			
Revolving/Stores/Prepays	3,000	-	3,000				3,000	-	3,000				3,000	-	3,000			
Reserve for Econ Uncertainty (3%)	1,043,677	-	1,043,677				922,125	-	922,125				938,140	-	938,140			
Restricted Programs Assigned	2,356,539	3,083,100	3,083,100				-	2,561,590	2,561,590				-	1,903,587	1,903,587			
Additional Reserve For Econ Unc	6,524,774	-	6,524,774				7,325,801	-	7,325,801				7,838,313	-	7,838,313			
<i>Additional Reserve Percent</i>			18.8%						23.8%						25.1%			

Notes:

- ¹ LCFF funding reflects 1.07% LCFF COLA for 2024-25, 2.93% LCFF COLA, and 3.08% for 2025-26. ADA is projected to decline for Non-Juvenile Court ADA by 6.82 for 2025-26 and another 3.35 ADA for 2026-27
- ² Decrease in Carryover from federal grants
- ³ Projections include step movement for eligible employees of 2% for classified and 2% for certificated, with a 3% cost of living adjustment. Negotiations are completed for 2024-25 with bargaining units but have not been completed for 2025-26 or beyond.
- ⁴ Projections include estimated increases in annual state pension adjustments for both STRS & PERS, change in UI for 22-23, plus additional statutory benefits based on step increases
- ⁵ Additional contributions relate to the projected salary, step and pension increases of restricted programs, net of increased local revenue from billback
- ⁶ Books and Supplies and Services and Other have been increased for 2.86% for 2024-25 and 2.87% for 2025-26 less any removal of costs for expired grants.
- ⁷ Other Local Revenue decreases due to district taking back the special education program that YCOE currently operates for the school district.
- ⁸ Increase in indirect costs charged to restricted programs due to increase in rate net of drop in restricted funds.
- ⁹ Transfer in is from Forest Reserve Fund
- ¹⁰ State grants increase with COLA percentages in note 1 above.
- ¹¹ Capital Outlay budgeted in 24-25 to improve new property and building acquired at 805 10th Street for CTE and One Stop Building, decreases to \$100,000 in 25-26 for more routing
- ¹² Significant Other Outgo in 2024-25 is to pay Medi-Cal Claims funds received for prior years Cost Reimbursement Comparison Schedules to members of the Medi-Cal Consortium.

Change in Budget Compared to Current Year Estimated Actuals

	Estimated Actuals 2023-24			Adopted Budget			Change in Adopted Budget Compared to Estimated Actuals			Note
	2023-24	Restricted	Combined	2024-25	Restricted	Combined	Unrestricted	Restricted	2025-26	
Revenue										
General Purpose	7,048,486	2,261,047	9,309,533	6,928,537	2,261,047	9,189,584	(119,949)	-	(119,949)	1
Federal Revenue	-	3,013,496	3,013,496	-	2,311,373	2,311,373	-	(702,123)	(702,123)	2
State Revenue	144,316	3,214,335	3,358,651	145,984	5,138,172	5,284,156	1,668	1,923,837	1,925,505	3
Local Revenue	1,055,238	15,529,162	16,584,400	1,249,579	16,276,663	17,526,242	194,341	747,501	941,842	4
Total Revenue	8,248,040	24,018,040	32,266,080	8,324,100	25,987,255	34,311,355	76,060	1,969,215	2,045,275	
Expenditures										
Certificated Salaries	1,225,337	3,608,666	4,834,003	1,269,097	3,346,427	4,615,524	43,760	(262,239)	(218,479)	8
Classified Salaries	2,613,880	5,806,292	8,420,172	2,810,230	6,461,421	9,271,651	196,350	655,129	851,479	9
Employee Benefits	1,608,313	4,457,776	6,066,089	1,734,953	4,935,505	6,670,458	126,640	477,729	604,369	5
Books and Supplies	329,372	681,438	1,010,810	448,429	973,307	1,421,736	119,057	291,869	410,926	11
Other Services & Oper. Expenses	1,599,282	7,341,224	8,940,506	1,546,943	7,640,614	9,187,557	(52,339)	299,390	247,051	4
Capital Outlay	1,430,053	29,835	1,459,888	650,000	-	650,000	(780,053)	(29,835)	(809,888)	4
Other Outgo 7xxx	-	1,363,801	1,363,801	-	3,109,583	3,109,583	-	1,745,782	1,745,782	6
Transfer of Indirect 73xx	(1,150,195)	1,015,135	(135,060)	(1,091,545)	954,265	(137,280)	58,650	(60,870)	(2,220)	4
Total Expenditures	7,656,042	24,304,167	31,960,209	7,368,107	27,421,122	34,789,229	(287,935)	3,116,955	2,829,020	
Deficit/Surplus	591,998	(286,127)	305,871	955,993	(1,433,867)	(477,874)	363,995	(1,147,740)	(783,745)	
Other Sources/(uses)	-	-	-	-	-	-	-	-	-	
Transfers in/(out)	3,444,700	(27,766)	3,416,934	7,000	-	7,000	(3,437,700)	27,766	(3,409,934)	10
Contributions to Restricted	(242,837)	242,837	-	(354,821)	354,821	0	(111,984)	111,984	-	7
Net increase (decrease) in Fund Balance	3,793,861	(71,056)	3,722,805	608,172	(1,079,046)	(470,874)	(3,185,689)	(1,007,990)	7,000	
Beginning Balance	5,525,958	4,233,202	9,759,160	9,319,819	4,162,146	13,481,965	3,793,861	(71,056)	3,722,805	
Ending Balance	9,319,819	4,162,146	13,481,965	9,927,991	3,083,100	13,011,091	608,172	(1,079,046)	(470,874)	
Revolving/Stores/Prepays	3,000	-	3,000	3,000	-	3,000	-	-	-	
Reserve for Econ Uncertainty (3%)	958,806	-	958,806	1,043,677	-	1,043,677	84,871	0	84,871	
Restricted Programs	-	4,162,146	4,162,146	0	3,083,100	3,083,100	0	(1,079,046)	(1,079,046)	
Assigned	3,000	-	3,000	2,356,539	-	2,356,539	2,353,539	0	2,353,539	
Unappropriated Fund Balance	8,355,013	-	8,355,013	6,524,775	-	6,524,775	(1,830,238)	-	(1,830,238)	
<i>Unappropriated Percent</i>			26.1%			18.8%				

Notes:

- ¹ Decrease in LCFF funding of anticipated because of declining ADA from Non-Juvenile School offsetting a 1.07% COLA to LCFF Funding. Differentiated Assistance Funding is also declining by \$33,333.
- ² Reflects removal of COVID funding
- ³ New Community Schools Grant and new grant for Allcove center awarded. In addition to 1.07% projected COLA on other state revenue grants.
- ⁴ Other Local Revenue in budget year increased billback of special education services
- ⁴ Removed COVID related expenditures
- ⁵ Benefits increases in PERS, salary increases and 8.5% increase to benefits contribution from YCOE.
- ⁶ Increase in Medi-Cal Reimbursements that are required to be transferred to LEAs in the Medi-Cal Consortium
- ⁷ Special Education program has increased at Carden and TE Mathews resulting in a higher contribution from unrestricted
- ⁸ Reflects 1.5% salary increase, increased longevity and reclassifications and step/column movement, less teaching positions leaving due to transfer of special education program back to Marysville Joint Unified.

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	7,048,486.00	2,261,047.00	9,309,533.00	6,928,537.00	2,261,047.00	9,189,584.00	-1.3%
2) Federal Revenue		8100-8299	0.00	3,013,496.45	3,013,496.45	0.00	2,311,372.97	2,311,372.97	-23.3%
3) Other State Revenue		8300-8599	144,315.78	3,214,335.36	3,358,651.14	145,983.83	5,138,171.52	5,284,155.35	57.3%
4) Other Local Revenue		8600-8799	1,055,238.21	15,529,162.16	16,584,400.37	1,249,578.66	16,276,663.40	17,526,242.06	5.7%
5) TOTAL, REVENUES			8,248,039.99	24,018,040.97	32,266,080.96	8,324,099.49	25,987,254.89	34,311,354.38	6.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,225,337.29	3,608,665.54	4,834,002.83	1,269,097.27	3,346,427.21	4,615,524.48	-4.5%
2) Classified Salaries		2000-2999	2,613,880.37	5,806,291.79	8,420,172.16	2,810,229.96	6,461,421.11	9,271,651.07	10.1%
3) Employee Benefits		3000-3999	1,608,313.31	4,457,775.55	6,066,088.86	1,734,952.86	4,935,504.66	6,670,457.52	10.0%
4) Books and Supplies		4000-4999	329,371.95	681,437.62	1,010,809.57	448,428.72	973,307.23	1,421,735.95	40.7%
5) Services and Other Operating Expenditures		5000-5999	1,599,282.47	7,341,224.48	8,940,506.95	1,546,942.58	7,640,614.05	9,187,556.63	2.8%
6) Capital Outlay		6000-6999	1,430,053.03	29,835.47	1,459,888.50	650,000.00	0.00	650,000.00	-55.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,363,800.86	1,363,800.86	0.00	3,109,582.88	3,109,582.88	128.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,150,195.38)	1,015,134.73	(135,060.65)	(1,091,544.66)	954,265.37	(137,279.29)	1.6%
9) TOTAL, EXPENDITURES			7,656,043.04	24,304,166.04	31,960,209.08	7,368,106.73	27,421,122.51	34,789,229.24	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			591,996.95	(286,125.07)	305,871.88	955,992.76	(1,433,867.62)	(477,874.86)	-256.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,508,601.73	0.00	3,508,601.73	7,000.00	0.00	7,000.00	-99.8%
b) Transfers Out		7600-7629	63,901.87	27,766.87	91,668.74	0.00	0.00	0.00	-100.0%
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	(242,836.56)	242,836.56	0.00	(354,820.89)	354,820.89	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,201,863.30	215,069.69	3,416,932.99	(347,820.89)	354,820.89	7,000.00	-99.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			3,793,860.25	(71,055.38)	3,722,804.87	608,171.87	(1,079,046.73)	(470,874.86)	-112.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,525,958.03	4,233,201.61	9,759,159.64	9,319,818.28	4,162,146.23	13,481,964.51	38.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,525,958.03	4,233,201.61	9,759,159.64	9,319,818.28	4,162,146.23	13,481,964.51	38.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,525,958.03	4,233,201.61	9,759,159.64	9,319,818.28	4,162,146.23	13,481,964.51	38.1%
2) Ending Balance, June 30 (E + F1e)			9,319,818.28	4,162,146.23	13,481,964.51	9,927,990.15	3,083,099.50	13,011,089.65	-3.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,001.00	0.00	3,001.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,162,146.23	4,162,146.23	0.00	3,083,101.09	3,083,101.09	-25.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,405,627.26	0.00	2,405,627.26	2,356,539.76	0.00	2,356,539.76	-2.0%
Facilities	0000	9780	1,358,271.12		1,358,271.12			0.00	
LCAP/Medi-Cal Admin Funds, Alternative Education Programs	0000	9780	646,831.87		646,831.87			0.00	
Technology	0000	9780	156,000.00		156,000.00			0.00	
Lottery	1100	9780	244,524.27		244,524.27			0.00	
Facilities	0000	9780			0.00	1,251,597.46		1,251,597.46	
LCAP/Medi-Cal Admin Funds, Alternative Education Programs	0000	9780			0.00	742,490.03		742,490.03	
Technology	0000	9780			0.00	156,000.00		156,000.00	
Lottery	1100	9780			0.00	206,452.27		206,452.27	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,911,190.02	0.00	6,911,190.02	7,571,450.39	0.00	7,571,450.39	9.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(1.59)	(1.59)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	9,873,067.00	373,000.00	10,246,067.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				

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)	
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	3,001.00	0.00	3,001.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	450,000.00	5,605,080.51	6,055,080.51				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	4,132.84	5,239.44	9,372.28				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			10,330,200.84	5,983,319.95	16,313,520.79				
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	1,010,382.56	1,821,173.72	2,831,556.28				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,010,382.56	1,821,173.72	2,831,556.28				
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)			9,319,818.28	4,162,146.23	13,481,964.51				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,611,932.00	0.00	4,611,932.00	4,491,487.00	0.00	4,491,487.00	-2.6%
Education Protection Account State Aid - Current Year		8012	13,944.00	0.00	13,944.00	12,764.00	0.00	12,764.00	-8.5%
State Aid - Prior Years		8019	(1,676.00)	0.00	(1,676.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	35,104.00	0.00	35,104.00	35,104.00	0.00	35,104.00	0.0%
Timber Yield Tax		8022	73.00	0.00	73.00	73.00	0.00	73.00	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	4,240,482.00	0.00	4,240,482.00	4,240,482.00	0.00	4,240,482.00	0.0%
Unsecured Roll Taxes		8042	149,699.00	0.00	149,699.00	149,699.00	0.00	149,699.00	0.0%
Prior Years' Taxes		8043	39.00	0.00	39.00	39.00	0.00	39.00	0.0%
Supplemental Taxes		8044	208.00	0.00	208.00	208.00	0.00	208.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	302,828.00	0.00	302,828.00	302,828.00	0.00	302,828.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	16,900.00	0.00	16,900.00	16,900.00	0.00	16,900.00	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			9,369,533.00	0.00	9,369,533.00	9,249,584.00	0.00	9,249,584.00	-1.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(60,000.00)		(60,000.00)	(60,000.00)		(60,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(2,261,047.00)	2,261,047.00	0.00	(2,261,047.00)	2,261,047.00	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			7,048,486.00	2,261,047.00	9,309,533.00	6,928,537.00	2,261,047.00	9,189,584.00	-1.3%
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	21,193.16	21,193.16	0.00	21,193.16	21,193.16	0.0%
Special Education Discretionary Grants		8182	0.00	141,623.27	141,623.27	0.00	135,269.60	135,269.60	-4.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	18,949.00	18,949.00	0.00	18,949.00	18,949.00	0.0%
Title I, Part A, Basic	3010	8290		131,093.14	131,093.14		120,809.00	120,809.00	-7.8%
Title I, Part D, Local Delinquent Programs	3025	8290		91,108.90	91,108.90		191,961.16	191,961.16	110.7%
Title II, Part A, Supporting Effective Instruction	4035	8290		19,340.25	19,340.25		16,027.00	16,027.00	-17.1%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		10,381.00	10,381.00		4,706.00	4,706.00	-54.7%
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		322,176.04	322,176.04		521,479.10	521,479.10	61.9%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	2,257,631.69	2,257,631.69	0.00	1,280,978.95	1,280,978.95	-43.3%
TOTAL, FEDERAL REVENUE			0.00	3,013,496.45	3,013,496.45	0.00	2,311,372.97	2,311,372.97	-23.3%
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		741,374.59	741,374.59		743,880.60	743,880.60	0.3%
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	3,642.00	3,642.00	0.00	3,642.00	3,642.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	32,054.78	0.00	32,054.78	29,864.83	0.00	29,864.83	-6.8%
Lottery - Unrestricted and Instructional Materials		8560	40,865.00	16,623.00	57,488.00	44,723.00	18,192.00	62,915.00	9.4%
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	61,965.30	61,965.30	0.00	0.00	0.00	-100.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		170,526.98	170,526.98		192,852.00	192,852.00	13.1%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	71,396.00	2,220,203.49	2,291,599.49	71,396.00	4,179,604.92	4,251,000.92	85.5%
TOTAL, OTHER STATE REVENUE			144,315.78	3,214,335.36	3,358,651.14	145,983.83	5,138,171.52	5,284,155.35	57.3%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	692,134.47	0.00	692,134.47	692,134.47	0.00	692,134.47	0.0%
Interest		8660	26,500.00	0.00	26,500.00	112,807.13	0.00	112,807.13	325.7%

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)	
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	155,792.43	692,869.00	848,661.43	223,302.23	591,482.74	814,784.97	-4.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	21,982.80	1,831,286.06	1,853,268.86	96,982.80	1,597,829.86	1,694,812.66	-8.6%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	1,282,886.56	1,282,886.56	0.00	3,090,633.88	3,090,633.88	140.9%
All Other Local Revenue		8699	158,828.51	1,365,332.98	1,524,161.49	124,352.03	834,073.76	958,425.79	-37.1%
Tuition		8710	0.00	7,605,141.56	7,605,141.56	0.00	8,315,026.16	8,315,026.16	9.3%
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		2,751,646.00	2,751,646.00		1,847,617.00	1,847,617.00	-32.9%
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			1,055,238.21	15,529,162.16	16,584,400.37	1,249,578.66	16,276,663.40	17,526,242.06	5.7%
TOTAL, REVENUES			8,248,039.99	24,018,040.97	32,266,080.96	8,324,099.49	25,987,254.89	34,311,354.38	6.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	518,640.72	2,310,551.94	2,829,192.66	591,242.75	2,057,009.04	2,648,251.79	-6.4%
Certificated Pupil Support Salaries		1200	0.00	360,137.55	360,137.55	0.00	508,829.76	508,829.76	41.3%
Certificated Supervisors' and Administrators' Salaries		1300	525,641.70	825,929.57	1,351,571.27	535,058.91	626,429.41	1,161,488.32	-14.1%
Other Certificated Salaries		1900	181,054.87	112,046.48	293,101.35	142,795.61	154,159.00	296,954.61	1.3%
TOTAL, CERTIFICATED SALARIES			1,225,337.29	3,608,665.54	4,834,002.83	1,269,097.27	3,346,427.21	4,615,524.48	-4.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	114,142.87	1,799,648.83	1,913,791.70	25,356.11	1,829,412.67	1,854,768.78	-3.1%
Classified Support Salaries		2200	228,172.91	2,312,859.89	2,541,032.80	199,379.10	2,963,350.85	3,162,729.95	24.5%
Classified Supervisors' and Administrators' Salaries		2300	635,597.82	353,142.73	988,740.55	728,901.14	387,956.88	1,116,858.02	13.0%
Clerical, Technical and Office Salaries		2400	1,622,465.77	1,040,712.05	2,663,177.82	1,796,149.88	999,035.87	2,795,185.75	5.0%
Other Classified Salaries		2900	13,501.00	299,928.29	313,429.29	60,443.73	281,664.84	342,108.57	9.2%
TOTAL, CLASSIFIED SALARIES			2,613,880.37	5,806,291.79	8,420,172.16	2,810,229.96	6,461,421.11	9,271,651.07	10.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	216,382.88	973,576.34	1,189,959.22	242,296.90	969,171.48	1,211,468.38	1.8%
PERS		3201-3202	678,344.35	1,519,230.91	2,197,575.26	737,830.45	1,715,171.30	2,453,001.75	11.6%
OASDI/Medicare/Alternative		3301-3302	57,035.31	153,054.88	210,090.19	56,878.54	153,876.94	210,755.48	0.3%
Health and Welfare Benefits		3401-3402	534,847.70	1,511,133.15	2,045,980.85	570,011.16	1,787,217.35	2,357,228.51	15.2%
Unemployment Insurance		3501-3502	1,878.97	4,353.89	6,232.86	1,918.81	4,549.27	6,468.08	3.8%
Workers' Compensation		3601-3602	63,074.78	155,671.45	218,746.23	66,822.89	161,565.69	228,388.58	4.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	56,749.32	140,754.93	197,504.25	59,194.11	143,952.63	203,146.74	2.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,608,313.31	4,457,775.55	6,066,088.86	1,734,952.86	4,935,504.66	6,670,457.52	10.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	25,374.91	25,374.91	0.00	51,301.90	51,301.90	102.2%
Books and Other Reference Materials		4200	500.00	850.00	1,350.00	700.00	13,900.00	14,600.00	981.5%
Materials and Supplies		4300	279,071.53	478,723.99	757,795.52	390,774.87	625,342.71	1,016,117.58	34.1%
Noncapitalized Equipment		4400	49,800.42	176,488.72	226,289.14	56,953.85	282,762.62	339,716.47	50.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			329,371.95	681,437.62	1,010,809.57	448,428.72	973,307.23	1,421,735.95	40.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	4,839,473.38	4,839,473.38	0.00	5,342,010.33	5,342,010.33	10.4%
Travel and Conferences		5200	77,275.38	175,423.09	252,698.47	99,027.95	153,909.29	252,937.24	0.1%
Dues and Memberships		5300	56,254.33	7,780.00	64,034.33	65,167.09	10,065.00	75,232.09	17.5%

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)	
Insurance		5400 - 5450	117,797.29	38,695.63	156,492.92	127,971.05	44,491.31	172,462.36	10.2%
Operations and Housekeeping Services		5500	236,863.72	140,435.00	377,298.72	284,425.60	177,012.00	461,437.60	22.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	266,579.53	106,777.14	373,356.67	244,640.85	66,599.99	311,240.84	-16.6%
Transfers of Direct Costs		5710	(273,429.61)	273,429.61	0.00	(252,027.49)	252,027.49	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(294,118.78)	45,386.00	(248,732.78)	(371,528.97)	23,336.00	(348,192.97)	40.0%
Professional/Consulting Services and Operating Expenditures		5800	1,340,328.64	1,638,628.95	2,978,957.59	1,278,102.74	1,479,693.63	2,757,796.37	-7.4%
Communications		5900	71,731.97	75,195.68	146,927.65	71,163.76	91,469.01	162,632.77	10.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,599,282.47	7,341,224.48	8,940,506.95	1,546,942.58	7,640,614.05	9,187,556.63	2.8%
CAPITAL OUTLAY									
Land		6100	882,161.73	0.00	882,161.73	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	363,726.77	0.00	363,726.77	650,000.00	0.00	650,000.00	78.7%
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	35,000.00	0.00	35,000.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	149,164.53	29,835.47	179,000.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,430,053.03	29,835.47	1,459,888.50	650,000.00	0.00	650,000.00	-55.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	1,363,800.86	1,363,800.86	0.00	3,109,582.88	3,109,582.88	128.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools		6500 7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		6500 7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		6500 7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		6360 7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		6360 7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		6360 7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments		All Other 7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,363,800.86	1,363,800.86	0.00	3,109,582.88	3,109,582.88	128.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,015,134.73)	1,015,134.73	0.00	(954,265.37)	954,265.37	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(135,060.65)	0.00	(135,060.65)	(137,279.29)	0.00	(137,279.29)	1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,150,195.38)	1,015,134.73	(135,060.65)	(1,091,544.66)	954,265.37	(137,279.29)	1.6%
TOTAL, EXPENDITURES			7,656,043.04	24,304,166.04	31,960,209.08	7,368,106.73	27,421,122.51	34,789,229.24	8.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	35,916.34	0.00	35,916.34	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	3,472,685.39	0.00	3,472,685.39	7,000.00	0.00	7,000.00	-99.8%
(a) TOTAL, INTERFUND TRANSFERS IN			3,508,601.73	0.00	3,508,601.73	7,000.00	0.00	7,000.00	-99.8%
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	20,415.56	0.00	20,415.56	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	43,486.31	27,766.87	71,253.18	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			63,901.87	27,766.87	91,668.74	0.00	0.00	0.00	-100.0%

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)	
OTHER SOURCES/USES									
SOURCES									
Slate 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	(242,836.56)	242,836.56	0.00	(354,820.89)	354,820.89	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(242,836.56)	242,836.56	0.00	(354,820.89)	354,820.89	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			3,201,863.30	215,069.69	3,416,932.99	(347,820.89)	354,820.89	7,000.00	-99.8%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	7,048,486.00	2,261,047.00	9,309,533.00	6,928,537.00	2,261,047.00	9,189,584.00	-1.3%
2) Federal Revenue		8100-8299	0.00	3,013,496.45	3,013,496.45	0.00	2,311,372.97	2,311,372.97	-23.3%
3) Other State Revenue		8300-8599	144,315.78	3,214,335.36	3,358,651.14	145,983.83	5,138,171.52	5,284,155.35	57.3%
4) Other Local Revenue		8600-8799	1,055,238.21	15,529,162.16	16,584,400.37	1,249,578.66	16,276,663.40	17,526,242.06	5.7%
5) TOTAL, REVENUES			8,248,039.99	24,018,040.97	32,266,080.96	8,324,099.49	25,987,254.89	34,311,354.38	6.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	1,153,189.03	11,214,018.31	12,367,207.34	1,041,827.05	11,107,447.23	12,149,274.28	-1.8%
2) Instruction - Related Services		2000-2999	1,588,055.16	2,378,356.37	3,966,411.53	1,383,367.99	2,087,864.51	3,471,232.50	-12.5%
3) Pupil Services		3000-3999	246,643.27	6,611,431.90	6,858,075.17	331,851.65	5,617,783.08	5,949,634.73	-13.2%
4) Ancillary Services		4000-4999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services		5000-5999	38,856.96	899,991.63	938,848.59	49,131.77	3,636,966.49	3,686,098.26	292.6%
6) Enterprise		6000-6999	422,398.16	0.00	422,398.16	448,585.82	0.00	448,585.82	6.2%
7) General Administration		7000-7999	2,644,223.31	1,091,631.51	3,735,854.82	3,090,083.13	1,057,904.04	4,147,987.17	11.0%
8) Plant Services		8000-8999	1,562,677.15	744,935.46	2,307,612.61	1,023,259.32	803,574.28	1,826,833.60	-20.8%
9) Other Outgo		9000-9999	0.00	1,363,800.86	1,363,800.86	0.00	3,109,582.88	3,109,582.88	128.0%
10) TOTAL, EXPENDITURES			7,656,043.04	24,304,166.04	31,960,209.08	7,368,106.73	27,421,122.51	34,789,229.24	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			591,996.95	(286,125.07)	305,871.88	955,992.76	(1,433,867.62)	(477,874.86)	-256.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,508,601.73	0.00	3,508,601.73	7,000.00	0.00	7,000.00	-99.8%
b) Transfers Out		7600-7629	63,901.87	27,766.87	91,668.74	0.00	0.00	0.00	-100.0%
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	(242,836.56)	242,836.56	0.00	(354,820.89)	354,820.89	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,201,863.30	215,069.69	3,416,932.99	(347,820.89)	354,820.89	7,000.00	-99.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,793,860.25	(71,055.38)	3,722,804.87	608,171.87	(1,079,046.73)	(470,874.86)	-112.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,525,958.03	4,233,201.61	9,759,159.64	9,319,818.28	4,162,146.23	13,481,964.51	38.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,525,958.03	4,233,201.61	9,759,159.64	9,319,818.28	4,162,146.23	13,481,964.51	38.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,525,958.03	4,233,201.61	9,759,159.64	9,319,818.28	4,162,146.23	13,481,964.51	38.1%
2) Ending Balance, June 30 (E + F1e)			9,319,818.28	4,162,146.23	13,481,964.51	9,927,990.15	3,083,099.50	13,011,089.65	-3.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,001.00	0.00	3,001.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	4,162,146.23	4,162,146.23	0.00	3,083,101.09	3,083,101.09	-25.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,405,627.26	0.00	2,405,627.26	2,356,539.76	0.00	2,356,539.76	-2.0%
Facilities		0000	1,358,271.12		1,358,271.12			0.00	
LCAP/Medi-Cal Admin Funds, Alternative Education Programs		0000	646,831.87		646,831.87			0.00	
Technology		0000	156,000.00		156,000.00			0.00	
Lottery		1100	244,524.27		244,524.27			0.00	
Facilities		0000			0.00	1,251,597.46		1,251,597.46	
LCAP/Medi-Cal Admin Funds, Alternative Education Programs		0000			0.00	742,490.03		742,490.03	
Technology		0000			0.00	156,000.00		156,000.00	
Lottery		1100			0.00	206,452.27		206,452.27	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,911,190.02	0.00	6,911,190.02	7,571,450.39	0.00	7,571,450.39	9.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(1.59)	(1.59)	New

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5810	Other Restricted Federal	895.90	7,410.17
6015	Adults in Correctional Facilities	22,187.68	22,187.68
6018	Student Support and Enrichment Block Grant	219,114.57	337,245.09
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	69,415.78	0.00
6266	Educator Effectiveness, FY 2021-22	254,367.21	84,556.79
6300	Lottery: Instructional Materials	118,765.97	91,304.97
6331	CA Community Schools Partnership Act - Planning Grant	1,613.85	0.00
6332	CA Community Schools Partnership Act - Implementation Grant	0.00	110,051.16
6333	CA Community Schools Partnership Act - Coordination Grant	161,999.80	121,201.88
6500	Special Education	182,359.86	182,359.86
6536	Special Ed: Dispute Prevention and Dispute Resolution	.01	.01
6620	Reversing Opioid Overdoses	14,007.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	100,126.53	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	57,692.00	0.00
7085	Learning Communities for School Success Program	746,433.67	0.00
7399	LCFF Equity Multiplier	173,681.00	194,710.00
7412	A-G Access/Success Grant	40,707.18	0.00
7435	Learning Recovery Emergency Block Grant	198,473.49	63,950.73
7810	Other Restricted State	2,889.00	49,494.75
9010	Other Restricted Local	1,797,415.73	1,818,628.00
Total, Restricted Balance		4,162,146.23	3,083,101.09

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,469,811.00	3,478,409.00	0.2%
2) Federal Revenue		8100-8299	131,800.95	81,344.04	-38.3%
3) Other State Revenue		8300-8599	395,677.82	464,271.81	17.3%
4) Other Local Revenue		8600-8799	74,483.77	74,641.56	0.2%
5) TOTAL, REVENUES			4,071,773.54	4,098,666.41	0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,447,436.55	1,586,605.85	9.6%
2) Classified Salaries		2000-2999	582,853.34	484,431.21	-16.9%
3) Employee Benefits		3000-3999	939,876.00	989,532.13	5.3%
4) Books and Supplies		4000-4999	214,974.79	278,203.41	29.4%
5) Services and Other Operating Expenditures		5000-5999	596,469.58	671,647.30	12.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,945.49	8,945.49	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,825.16	40,409.19	-1.0%
9) TOTAL, EXPENDITURES			3,831,380.91	4,059,774.58	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			240,392.63	38,891.83	-83.8%
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)			240,392.63	38,891.83	-83.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,113,612.04	2,354,004.67	11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,113,612.04	2,354,004.67	11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,113,612.04	2,354,004.67	11.4%
2) Ending Balance, June 30 (E + F1e)			2,354,004.67	2,392,896.50	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	387,191.08	102,611.70	-73.5%
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	1,966,813.59	2,290,284.80	16.4%
Lottery	1100	9780	147,399.60		
Lottery Funds	1100	9780		93,920.10	
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	2,907,382.87		
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	259,000.00		
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			3,166,382.87		
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	803,005.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,372.28		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			812,378.20		
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)			2,354,004.67		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,665,486.00	2,686,248.00	0.8%
Education Protection Account State Aid - Current Year		8012	804,325.00	792,161.00	-1.5%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
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			3,469,811.00	3,478,409.00	0.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	78,844.04	78,844.04	0.0%
Special Education Discretionary Grants		8182	8,883.09	2,500.00	-71.9%
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	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
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	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	44,073.82	0.00	-100.0%
TOTAL, FEDERAL REVENUE			131,800.95	81,344.04	-38.3%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Current Year	6500	8311	165,258.71	204,519.66	23.8%
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	9,582.00	11,279.77	17.7%
Lottery - Unrestricted and Instructional Materials		8560	49,085.00	56,892.00	15.9%
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	171,752.11	191,580.38	11.5%
TOTAL, OTHER STATE REVENUE			395,677.82	464,271.81	17.3%
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	58,000.00	58,157.79	0.3%
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	16,483.77	16,483.77	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			74,483.77	74,641.56	0.2%
TOTAL, REVENUES			4,071,773.54	4,098,666.41	0.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,248,014.85	1,389,525.10	11.3%
Certificated Pupil Support Salaries		1200	103,293.55	97,180.22	-5.9%
Certificated Supervisors' and Administrators' Salaries		1300	96,128.15	99,900.53	3.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,447,436.55	1,586,605.85	9.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	208,523.56	159,292.94	-23.6%
Classified Support Salaries		2200	61,502.47	67,228.76	9.3%
Classified Supervisors' and Administrators' Salaries		2300	147,854.79	87,134.04	-41.1%
Clerical, Technical and Office Salaries		2400	164,972.52	170,775.47	3.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			582,853.34	484,431.21	-16.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	394,259.41	437,380.62	10.9%
PERS		3201-3202	158,975.76	128,724.45	-19.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	28,623.86	28,702.42	0.3%
Health and Welfare Benefits		3401-3402	292,282.81	329,018.00	12.6%
Unemployment Insurance		3501-3502	986.26	989.30	0.3%
Workers' Compensation		3601-3602	34,011.03	34,100.04	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	30,737.07	30,617.30	-0.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			939,876.00	989,532.13	5.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	74,700.02	97,488.00	30.5%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	83,233.12	133,182.61	60.0%
Noncapitalized Equipment		4400	57,041.65	47,532.80	-16.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			214,974.79	278,203.41	29.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,897.51	20,962.84	-29.9%
Dues and Memberships		5300	1,855.00	2,607.86	40.6%
Insurance		5400-5450	40,886.21	78,460.19	91.9%
Operations and Housekeeping Services		5500	58,000.00	58,809.51	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,774.74	13,758.85	-6.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	301,098.77	345,024.54	14.6%
Professional/Consulting Services and Operating Expenditures		5800	127,571.74	127,540.84	0.0%
Communications		5900	22,385.61	24,482.67	9.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			596,469.58	671,647.30	12.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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)					
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	8,945.49	8,945.49	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)			8,945.49	8,945.49	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	40,825.16	40,409.19	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,825.16	40,409.19	-1.0%
TOTAL, EXPENDITURES			3,831,380.91	4,059,774.58	6.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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					
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)			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	3,469,811.00	3,478,409.00	0.2%
2) Federal Revenue		8100-8299	131,800.95	81,344.04	-38.3%
3) Other State Revenue		8300-8599	395,677.82	464,271.81	17.3%
4) Other Local Revenue		8600-8799	74,483.77	74,641.56	0.2%
5) TOTAL, REVENUES			4,071,773.54	4,098,666.41	0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,391,225.59	2,606,206.33	9.0%
2) Instruction - Related Services	2000-2999		872,149.65	873,249.79	0.1%
3) Pupil Services	3000-3999		333,090.14	335,528.21	0.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		40,825.16	40,409.19	-1.0%
8) Plant Services	8000-8999		185,144.88	195,435.57	5.6%
9) Other Outgo	9000-9999	Except 7600-7699	8,945.49	8,945.49	0.0%
10) TOTAL, EXPENDITURES			3,831,380.91	4,059,774.58	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			240,392.63	38,891.83	-83.8%
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)			240,392.63	38,891.83	-83.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,113,612.04	2,354,004.67	11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,113,612.04	2,354,004.67	11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,113,612.04	2,354,004.67	11.4%
2) Ending Balance, June 30 (E + F1e)			2,354,004.67	2,392,896.50	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,966,813.59	2,290,284.80	16.4%
Lottery	1100	9780	147,399.60		
Lottery Funds	1100	9780		93,920.10	
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	20,426.68	0.00
6300	Lottery: Instructional Materials	88,525.47	52,488.47
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	35,249.35	0.00
7412	A-G Access/Success Grant	28,841.15	12,939.65
7413	A-G Learning Loss Mitigation Grant	2,532.74	295.21
7435	Learning Recovery Emergency Block Grant	207,090.69	36,888.37
7810	Other Restricted State	4,525.00	0.00
Total, Restricted Balance		387,191.08	102,611.70

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,953,539.09	3,947,418.81	-0.2%
3) Other State Revenue		8300-8599	14,112,604.90	14,416,322.16	2.2%
4) Other Local Revenue		8600-8799	25,000.00	25,869.49	3.5%
5) TOTAL, REVENUES			18,091,143.99	18,389,610.46	1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	18,066,143.99	18,363,740.97	1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,066,143.99	18,363,740.97	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	25,869.49	3.5%
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	25,869.49	3.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,724.60	348,724.60	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,724.60	348,724.60	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,724.60	348,724.60	7.7%
2) Ending Balance, June 30 (E + F1e)			348,724.60	374,594.09	7.4%
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	210,000.00	210,000.00	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	138,724.60	164,594.09	18.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	348,841.10		
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	3,602,915.40		
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			3,951,756.50		
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	3,603,031.90		
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			3,603,031.90		
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)			348,724.60		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	3,953,539.09	3,947,418.81	-0.2%
TOTAL, FEDERAL REVENUE			3,953,539.09	3,947,418.81	-0.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	14,239,890.90	14,416,322.16	1.2%
Prior Years	6500	8319	(127,286.00)	0.00	-100.0%
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			14,112,604.90	14,416,322.16	2.2%
OTHER LOCAL REVENUE					
Interest		8660	25,000.00	25,869.49	3.5%
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			25,000.00	25,869.49	3.5%
TOTAL, REVENUES			18,091,143.99	18,389,610.46	1.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	3,953,539.09	3,947,418.81	-0.2%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	14,112,604.90	14,416,322.16	2.2%
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)			18,066,143.99	18,363,740.97	1.6%
TOTAL, EXPENDITURES			18,066,143.99	18,363,740.97	1.6%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,953,539.09	3,947,418.81	-0.2%
3) Other State Revenue		8300-8599	14,112,604.90	14,416,322.16	2.2%
4) Other Local Revenue		8600-8799	25,000.00	25,869.49	3.5%
5) TOTAL, REVENUES			18,091,143.99	18,389,610.46	1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	18,066,143.99	18,363,740.97	1.6%
10) TOTAL, EXPENDITURES			18,066,143.99	18,363,740.97	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,000.00	25,869.49	3.5%
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	25,869.49	3.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,724.60	348,724.60	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,724.60	348,724.60	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,724.60	348,724.60	7.7%
2) Ending Balance, June 30 (E + F1e)			348,724.60	374,594.09	7.4%
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	210,000.00	210,000.00	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	138,724.60	164,594.09	18.6%
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
	6500	Special Education	210,000.00	210,000.00
Total, Restricted Balance			210,000.00	210,000.00

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	10,142.00	10,014.00	-1.3%
4) Other Local Revenue		8600-8799	233,163.53	288,253.74	23.6%
5) TOTAL, REVENUES			243,305.53	298,267.74	22.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	138,654.55	144,396.84	4.1%
2) Classified Salaries		2000-2999	11,367.63	49,346.78	334.1%
3) Employee Benefits		3000-3999	51,597.33	67,544.56	30.9%
4) Books and Supplies		4000-4999	34,760.68	29,019.56	-16.5%
5) Services and Other Operating Expenditures		5000-5999	(24,188.26)	25,385.42	-204.9%
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	8,426.42	8,769.57	4.1%
9) TOTAL, EXPENDITURES			220,618.35	324,462.73	47.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,687.18	(26,194.99)	-215.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	71,253.18	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			71,253.18	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			93,940.36	(26,194.99)	-127.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	93,940.36	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	93,940.36	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	93,940.36	New
2) Ending Balance, June 30 (E + F1e)			93,940.36	67,745.37	-27.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	78,037.25	67,745.37	-13.2%
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	15,903.11	0.00	-100.0%
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	98,940.36		
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	10,000.00		
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			108,940.36		
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	15,000.00		
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			15,000.00		
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)			93,940.36		
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,142.00	10,014.00	-1.3%
TOTAL, OTHER STATE REVENUE			10,142.00	10,014.00	-1.3%
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	2,000.00	2,494.14	24.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	52,285.00	97,548.60	86.6%
Interagency Services		8677	176,180.00	184,161.00	4.5%
Other Local Revenue					
All Other Local Revenue		8699	2,698.53	4,050.00	50.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			233,163.53	288,253.74	23.6%
TOTAL, REVENUES			243,305.53	298,267.74	22.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	87,330.55	88,775.88	1.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	51,324.00	55,620.96	8.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			138,654.55	144,396.84	4.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,367.63	49,346.78	334.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,367.63	49,346.78	334.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	31,937.20	32,030.75	0.3%
PERS		3201-3202	1,404.74	8,842.93	529.5%
OASDI/Medicare/Alternative		3301-3302	6,423.81	7,718.63	20.2%
Health and Welfare Benefits		3401-3402	7,001.42	11,704.80	67.2%
Unemployment Insurance		3501-3502	73.95	107.76	45.7%
Workers' Compensation		3601-3602	2,490.42	3,573.87	43.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,265.79	3,565.82	57.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			51,597.33	67,544.56	30.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	29,811.96	22,557.64	-24.3%
Noncapitalized Equipment		4400	4,948.72	6,461.92	30.6%
TOTAL, BOOKS AND SUPPLIES			34,760.68	29,019.56	-16.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,022.17	6,317.00	109.0%
Dues and Memberships		5300	2,900.00	2,900.00	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	1,200.00	1,200.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(76,733.87)	(21,200.00)	-72.4%
Professional/Consulting Services and Operating Expenditures		5800	45,181.09	35,928.42	-20.5%
Communications		5900	242.35	240.00	-1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(24,188.26)	25,385.42	-204.9%
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	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%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	8,426.42	8,769.57	4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,426.42	8,769.57	4.1%
TOTAL, EXPENDITURES			220,618.35	324,462.73	47.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	71,253.18	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			71,253.18	0.00	-100.0%
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)			71,253.18	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,142.00	10,014.00	-1.3%
4) Other Local Revenue		8600-8799	233,163.53	288,253.74	23.6%
5) TOTAL, REVENUES			243,305.53	298,267.74	22.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		121,610.47	166,827.68	37.2%
2) Instruction - Related Services	2000-2999		82,280.06	139,923.16	70.1%
3) Pupil Services	3000-3999		8,301.40	8,942.32	7.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		8,426.42	8,769.57	4.1%
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			220,618.35	324,462.73	47.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,687.18	(26,194.99)	-215.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	71,253.18	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			71,253.18	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			93,940.36	(26,194.99)	-127.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	93,940.36	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	93,940.36	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	93,940.36	New
2) Ending Balance, June 30 (E + F1e)			93,940.36	67,745.37	-27.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	78,037.25	67,745.37	-13.2%
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	15,903.11	0.00	-100.0%
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
6391	Adult Education Program	6,635.00	0.00
9010	Other Restricted Local	71,402.25	67,745.37
Total, Restricted Balance		78,037.25	67,745.37

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	239,312.37	239,878.00	0.2%
3) Other State Revenue		8300-8599	809,017.97	1,006,071.34	24.4%
4) Other Local Revenue		8600-8799	384,365.90	379,317.21	-1.3%
5) TOTAL, REVENUES			1,432,696.24	1,625,266.55	13.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	25,452.84	46,414.38	82.4%
2) Classified Salaries		2000-2999	321,725.89	396,237.14	23.2%
3) Employee Benefits		3000-3999	181,504.50	233,614.39	28.7%
4) Books and Supplies		4000-4999	20,419.24	30,985.13	51.7%
5) Services and Other Operating Expenditures		5000-5999	803,529.20	826,249.73	2.8%
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	85,809.07	88,100.53	2.7%
9) TOTAL, EXPENDITURES			1,438,440.74	1,621,601.30	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,744.50)	3,665.25	-163.8%
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)			(5,744.50)	3,665.25	-163.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	199,819.78	194,075.28	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			199,819.78	194,075.28	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			199,819.78	194,075.28	-2.9%
2) Ending Balance, June 30 (E + F1e)			194,075.28	197,740.53	1.9%
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	5,299.08	5,299.08	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	188,776.20	192,441.45	1.9%
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	102,437.31		
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	98,410.28		
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			200,847.59		
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	6,772.31		
6) TOTAL, LIABILITIES			6,772.31		
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)			194,075.28		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	239,312.37	239,878.00	0.2%
TOTAL, FEDERAL REVENUE			239,312.37	239,878.00	0.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	809,017.97	1,006,071.34	24.4%
TOTAL, OTHER STATE REVENUE			809,017.97	1,006,071.34	24.4%
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	3,665.25	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	45,648.66	39,500.00	-13.5%
All Other Fees and Contracts		8689	338,717.24	336,151.96	-0.8%
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			384,365.90	379,317.21	-1.3%
TOTAL, REVENUES			1,432,696.24	1,625,266.55	13.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	25,452.84	46,414.38	82.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			25,452.84	46,414.38	82.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	108,376.16	168,760.35	55.7%
Classified Supervisors' and Administrators' Salaries		2300	121,104.00	124,701.00	3.0%
Clerical, Technical and Office Salaries		2400	92,245.73	102,775.79	11.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			321,725.89	396,237.14	23.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	40,534.48	47,417.29	17.0%
PERS		3201-3202	53,525.96	73,450.55	37.2%
OASDI/Medicare/Alternative		3301-3302	4,693.88	5,986.84	27.5%
Health and Welfare Benefits		3401-3402	71,617.72	92,735.25	29.5%
Unemployment Insurance		3501-3502	161.75	206.27	27.5%
Workers' Compensation		3601-3602	5,763.20	7,348.00	27.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,207.51	6,470.19	24.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			181,504.50	233,614.39	28.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	225.93	0.00	-100.0%
Materials and Supplies		4300	18,009.92	30,985.13	72.0%
Noncapitalized Equipment		4400	2,183.39	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,419.24	30,985.13	51.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	7,581.00	19,500.00	157.2%
Travel and Conferences		5200	18,085.64	31,775.00	75.7%
Dues and Memberships		5300	850.00	1,000.00	17.6%
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	2,671.23	6,183.03	131.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,467.43	18,468.43	0.0%
Professional/Consulting Services and Operating Expenditures		5800	753,082.16	746,023.27	-0.9%
Communications		5900	2,791.74	3,300.00	18.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			803,529.20	826,249.73	2.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	85,809.07	88,100.53	2.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			85,809.07	88,100.53	2.7%
TOTAL, EXPENDITURES			1,438,440.74	1,621,601.30	12.7%
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	239,312.37	239,878.00	0.2%
3) Other State Revenue		8300-8599	809,017.97	1,006,071.34	24.4%
4) Other Local Revenue		8600-8799	384,365.90	379,317.21	-1.3%
5) TOTAL, REVENUES			1,432,696.24	1,625,266.55	13.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		4,018.89	4,632.42	15.3%
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		1,348,612.78	1,528,868.35	13.4%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		85,809.07	88,100.53	2.7%
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			1,438,440.74	1,621,601.30	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,744.50)	3,665.25	-163.8%
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)			(5,744.50)	3,665.25	-163.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	199,819.78	194,075.28	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			199,819.78	194,075.28	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			199,819.78	194,075.28	-2.9%
2) Ending Balance, June 30 (E + F1e)			194,075.28	197,740.53	1.9%
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	5,299.08	5,299.08	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	188,776.20	192,441.45	1.9%
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
	9010	Other Restricted Local	5,299.08	5,299.08
Total, Restricted Balance			5,299.08	5,299.08

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	60,000.00	60,000.00	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	57,000.00	57,000.00	0.0%
5) TOTAL, REVENUES			117,000.00	117,000.00	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	11,400.00	75,000.00	557.9%
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			11,400.00	75,000.00	557.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			105,600.00	42,000.00	-60.2%
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)			105,600.00	42,000.00	-60.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,140,952.35	2,246,552.35	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,140,952.35	2,246,552.35	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,140,952.35	2,246,552.35	4.9%
2) Ending Balance, June 30 (E + F1e)			2,246,552.35	2,288,552.35	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,246,552.35	2,288,552.35	1.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,246,552.35		
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			2,246,552.35		
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)			2,246,552.35		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	60,000.00	60,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			60,000.00	60,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	57,000.00	57,000.00	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			57,000.00	57,000.00	0.0%
TOTAL, REVENUES			117,000.00	117,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,400.00	45,000.00	294.7%
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	30,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,400.00	75,000.00	557.9%
CAPITAL OUTLAY					
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)					
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			11,400.00	75,000.00	557.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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	60,000.00	60,000.00	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	57,000.00	57,000.00	0.0%
5) TOTAL, REVENUES			117,000.00	117,000.00	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		11,400.00	75,000.00	557.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,400.00	75,000.00	557.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			105,600.00	42,000.00	-60.2%
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)			105,600.00	42,000.00	-60.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,140,952.35	2,246,552.35	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,140,952.35	2,246,552.35	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,140,952.35	2,246,552.35	4.9%
2) Ending Balance, June 30 (E + F1e)			2,246,552.35	2,288,552.35	1.9%
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	2,246,552.35	2,288,552.35	1.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,815.63	48,815.63	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	129.87	-35.1%
5) TOTAL, REVENUES			49,015.63	48,945.50	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	42,015.63	41,945.50	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			42,015.63	41,945.50	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,000.00	7,000.00	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	7,000.00	7,000.00	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			(7,000.00)	(7,000.00)	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	48,815.63	48,815.63	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,815.63	48,815.63	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	200.00	129.87	-35.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200.00	129.87	-35.1%
TOTAL, REVENUES			49,015.63	48,945.50	-0.1%
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		7281-7283	42,015.63	41,945.50	-0.2%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			42,015.63	41,945.50	-0.2%
TOTAL, EXPENDITURES			42,015.63	41,945.50	-0.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	7,000.00	7,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,000.00	7,000.00	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	48,815.63	48,815.63	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	129.87	-35.1%
5) TOTAL, REVENUES			49,015.63	48,945.50	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	42,015.63	41,945.50	-0.2%
10) TOTAL, EXPENDITURES			42,015.63	41,945.50	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,000.00	7,000.00	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	7,000.00	7,000.00	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			(7,000.00)	(7,000.00)	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 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	6,000.00	5,000.00	-16.7%
5) TOTAL, REVENUES			6,000.00	5,000.00	-16.7%
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)			6,000.00	5,000.00	-16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	35,916.34	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			(35,916.34)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,916.34)	5,000.00	-116.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,516.67	181,600.33	-14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,516.67	181,600.33	-14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,516.67	181,600.33	-14.1%
2) Ending Balance, June 30 (E + F1e)			181,600.33	186,600.33	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	181,600.33	186,600.33	2.8%
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	181,600.33		
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			181,600.33		
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)			181,600.33		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,000.00	5,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	5,000.00	-16.7%
TOTAL, REVENUES			6,000.00	5,000.00	-16.7%
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	35,916.34	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,916.34	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			(35,916.34)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	5,000.00	-16.7%
5) TOTAL, REVENUES			6,000.00	5,000.00	-16.7%
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)			6,000.00	5,000.00	-16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	35,916.34	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			(35,916.34)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,916.34)	5,000.00	-116.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,516.67	181,600.33	-14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,516.67	181,600.33	-14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,516.67	181,600.33	-14.1%
2) Ending Balance, June 30 (E + F1e)			181,600.33	186,600.33	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	181,600.33	186,600.33	2.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	1,941,690.08	0.00	-100.0%
4) Other Local Revenue		8600-8799	64,000.00	59,608.99	-6.9%
5) TOTAL, REVENUES			2,005,690.08	59,608.99	-97.0%
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	4,872.03	3,800.56	-22.0%
6) Capital Outlay		6000-6999	11,760.00	32,510.00	176.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,632.03	36,310.56	118.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,989,058.05	23,298.43	-98.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,350,000.00	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			(2,350,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(360,941.95)	23,298.43	-106.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,501,358.27	1,140,416.32	-24.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,501,358.27	1,140,416.32	-24.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,501,358.27	1,140,416.32	-24.0%
2) Ending Balance, June 30 (E + F1e)			1,140,416.32	1,163,714.75	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					
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	1,140,416.32	1,163,714.75	2.0%
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	2,152,346.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	42,172.90		
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			2,194,518.99		
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	521,123.63		
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	498,880.69		
6) TOTAL, LIABILITIES			1,020,004.32		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	34,098.35		
2) TOTAL, DEFERRED INFLOWS			34,098.35		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,140,416.32		
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	1,941,690.08	0.00	-100.0%
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			1,941,690.08	0.00	-100.0%
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	64,000.00	59,608.99	-6.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			64,000.00	59,608.99	-6.9%
TOTAL, REVENUES			2,005,690.08	59,608.99	-97.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	4,872.03	3,800.56	-22.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,872.03	3,800.56	-22.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,500.00	3,500.00	0.0%
Buildings and Improvements of Buildings		6200	8,260.00	29,010.00	251.2%
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			11,760.00	32,510.00	176.4%
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			16,632.03	36,310.56	118.3%
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	2,350,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,350,000.00	0.00	-100.0%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			(2,350,000.00)	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	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,941,690.08	0.00	-100.0%
4) Other Local Revenue		8600-8799	64,000.00	59,608.99	-6.9%
5) TOTAL, REVENUES			2,005,690.08	59,608.99	-97.0%
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		16,632.03	36,310.56	118.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,632.03	36,310.56	118.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,989,058.05	23,298.43	-98.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,350,000.00	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			(2,350,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(360,941.95)	23,298.43	-106.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,501,358.27	1,140,416.32	-24.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,501,358.27	1,140,416.32	-24.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,501,358.27	1,140,416.32	-24.0%
2) Ending Balance, June 30 (E + F1e)			1,140,416.32	1,163,714.75	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	1,140,416.32	1,163,714.75	2.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	3,500.00	3,658.01	4.5%
5) TOTAL, REVENUES			3,500.00	3,658.01	4.5%
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)			3,500.00	3,658.01	4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,500.00	3,658.01	4.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,659.18	138,159.18	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,659.18	138,159.18	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,659.18	138,159.18	2.6%
2) Ending Balance, June 30 (E + F1e)			138,159.18	141,817.19	2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	138,159.18	141,817.19	2.6%
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	138,159.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			138,159.18		
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)			138,159.18		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,500.00	3,658.01	4.5%
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			3,500.00	3,658.01	4.5%
TOTAL, REVENUES			3,500.00	3,658.01	4.5%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	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						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.0%
INTERFUND TRANSFERS OUT						
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.0%
OTHER SOURCES/USES						
SOURCES						
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	3,658.01	4.5%
5) TOTAL, REVENUES			3,500.00	3,658.01	4.5%
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)			3,500.00	3,658.01	4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,500.00	3,658.01	4.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,659.18	138,159.18	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,659.18	138,159.18	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,659.18	138,159.18	2.6%
2) Ending Balance, June 30 (E + F1e)			138,159.18	141,817.19	2.6%
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	138,159.18	141,817.19	2.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	21,703.31	0.00	-100.0%
5) TOTAL, REVENUES			21,703.31	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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)			21,703.31	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,096,088.34	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			(1,096,088.34)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,074,385.03)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,074,385.03	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,074,385.03	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,074,385.03	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	21,703.31	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,703.31	0.00	-100.0%
TOTAL, REVENUES			21,703.31	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,096,088.34	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,096,088.34	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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)			(1,096,088.34)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,703.31	0.00	-100.0%
5) TOTAL, REVENUES			21,703.31	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			21,703.31	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,096,088.34	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			(1,096,088.34)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,074,385.03)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,074,385.03	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,074,385.03	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,074,385.03	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

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	65,196.15	73,872.00	13.3%
5) TOTAL, REVENUES			65,196.15	73,872.00	13.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	250.00	250.00	0.0%
5) Services and Other Operating Expenses		5000-5999	70,253.44	73,622.00	4.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			70,503.44	73,872.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,307.29)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	818.51	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			818.51	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,488.78)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,934.52	1,445.74	-75.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,934.52	1,445.74	-75.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,934.52	1,445.74	-75.6%
2) Ending Net Position, June 30 (E + F1e)			1,445.74	1,445.74	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,445.74	1,445.74	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(3,708.32)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,154.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			1,445.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			1,445.74		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	65,196.15	73,872.00	13.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,196.15	73,872.00	13.3%
TOTAL, REVENUES			65,196.15	73,872.00	13.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	250.00	250.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			250.00	250.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	8,287.93	8,702.33	5.0%
Operations and Housekeeping Services		5500	36,142.00	42,000.00	16.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,046.51	8,107.36	-26.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,900.00	5,900.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	7,700.00	7,700.00	0.0%
Communications		5900	1,177.00	1,212.31	3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			70,253.44	73,622.00	4.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			70,503.44	73,872.00	4.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	818.51	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			818.51	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			818.51	0.00	-100.0%
(a-b+e)			818.51	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,196.15	73,872.00	13.3%
5) TOTAL, REVENUES			65,196.15	73,872.00	13.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		70,503.44	73,872.00	4.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			70,503.44	73,872.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,307.29)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	818.51	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			818.51	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,488.78)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,934.52	1,445.74	-75.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,934.52	1,445.74	-75.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,934.52	1,445.74	-75.6%
2) Ending Net Position, June 30 (E + F1e)			1,445.74	1,445.74	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,445.74	1,445.74	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	248,000.00	248,665.01	0.3%
5) TOTAL, REVENUES			248,000.00	248,665.01	0.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	80,000.00	80,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			80,000.00	80,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			168,000.00	168,665.01	0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			168,000.00	168,665.01	0.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,083,341.71	1,251,341.71	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,083,341.71	1,251,341.71	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,083,341.71	1,251,341.71	15.5%
2) Ending Net Position, June 30 (E + F1e)			1,251,341.71	1,420,006.72	13.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,251,341.71	1,420,006.72	13.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,056,419.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			2,056,419.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	805,078.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			805,078.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			1,251,341.71		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	52,000.00	52,665.01	1.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	196,000.00	196,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			248,000.00	248,665.01	0.3%
TOTAL, REVENUES			248,000.00	248,665.01	0.3%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	80,000.00	80,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			80,000.00	80,000.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			80,000.00	80,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	248,000.00	248,665.01	0.3%
5) TOTAL, REVENUES			248,000.00	248,665.01	0.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		80,000.00	80,000.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			80,000.00	80,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			168,000.00	168,665.01	0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			168,000.00	168,665.01	0.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,083,341.71	1,251,341.71	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,083,341.71	1,251,341.71	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,083,341.71	1,251,341.71	15.5%
2) Ending Net Position, June 30 (E + F1e)			1,251,341.71	1,420,006.72	13.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,251,341.71	1,420,006.72	13.5%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Net Position		0.00	0.00

YUBA COUNTY OFFICE OF EDUCATION

U.S. Forest Reserve Breakdown

Federal Year 2023 Monies Received in FY 23/24

INPUT FIELDS

TOTAL FOREST RESERVE RECEIVED

Tahoe National Forest	\$	45,626.89
Plumas National Forest	\$	52,004.37
		<hr/>
Amount Received by Yuba County:	\$	97,631.26
Total Title I Funds:	\$	97,631.26

FOREST RESERVE RECEIVED FOR ED. 50% of Title I Funds

Tahoe National Forest	\$	22,813.44
Plumas National Forest	\$	26,002.19
		<hr/>
YCOE Receipts to be Allocated: <i>Does not include interest & beginning balance</i>	\$	48,815.63
CY Beginning Balance + Interest Received to date: <i>0.00 + 129.05</i>	\$	129.05

BREAKDOWN FOR DISTRICTS

Tahoe National Forest		46.73389157875%	
Fed Yr 2023 Apportionment Received in 23/24 plus 23/24 Interest & 23/24 Beg. Bal. less 15% for County Sch Serv Fund	\$	22,813.44 60.31 (3,431.06)	
		<hr/>	
Amount Available for Distribution:	\$	19,442.69	
			Annual ADA 2022-23
Camptonville Union School District	\$	14,288.09	46.18 73.488224%
Nevada Joint Union High School District	\$	5,154.60	16.66 26.511776%
		<hr/>	
		\$19,442.69	62.84 100%
Plumas National Forest		53.26610842124%	
Fed Yr 2023 Apportionment Received in 23/24 plus 23/24 Interest & 23/24 Beg. Bal. less 15% for County Sch Serv Fund	\$	26,002.19 68.74 (3,910.64)	
		<hr/>	
Amount Available for Distribution:	\$	22,160.29	
			Annual ADA 2022-23
Marysville Joint Unified School District	\$	20,631.48	193.79 93.101129%
Yuba Community College District	\$	1,528.81	14.36 6.898871%
		<hr/>	
	\$	22,160.29	208.15 100%