

YUBA COUNTY BOARD OF EDUCATION

1114 Yuba Street
Marysville, CA 95901

Agenda

June 11, 2025



Katharine Rosser

John Nicoletti

Marjorie Renicker

Desiree Hastey

Tracy Bishop

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

Wednesday, June 11, 2025 – 4:30 p.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 Executive Assistant, 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 MAY 14, 2025, BOARD MINUTES – Pages 1-4

4.2 ACCEPTANCE OF \$930 DONATION FROM HALLWOOD
WOMEN’S CLUB - Page 5

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. EDUCATIONAL SERVICES

- 6.1 PUBLIC HEARING ON THE PROPOSED **INFORMATION ITEM**
LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)
OF THE YUBA COUNTY OFFICE OF EDUCATION (YCOE)
FOR 2025-2026, 2024-2025, YCOE ANNUAL UPDATE AND 2025-
2026 LOCAL CONTROL FUNDING FORMULA (LCFF)
BUDGET OVERVIEW FOR PARENTS - Pages 6-104
Bobbi Abold

It is required that a Public Hearing be held on the LCAP. This time is designated for the public to ask questions or make comments concerning the LCAP which is scheduled for Board approval on June 18, 2025.

- 6.2 TITLE XV ANNUAL JUVENILE FACILITY EDUCATION **ACTION ITEM**
PROGRAM INSPECTION - Pages 105-110
Bobbi Abold

Pursuant to Title 15, California Code of Regulations, Article 6, Section 1370, Subsection (a): The facility administrator shall request an annual review of each required element of the education program by the Superintendent of Schools, and report or review checklist on compliance, deficiencies, and corrective action needed to achieve compliance with this section.

- 6.3 PUBLIC HEARING ON THE YUBA ENVIRONMENTAL **INFORMATION ITEM**
SCIENCE (YES) CHARTER ACADEMY MATERIAL
REVISION - Pages 111-113
Jessica Geierman

The Board will hold a Public Hearing on Yuba Environmental Science Charter Academy's request for material revision in accordance with the Yuba County Office of Education (YCOE) Administrative Regulations and Education Code Sections 47605(a)(3) and (b) and 47607(a)(2). The board will take comments from the petitioner, proponents, and opponents of YES Charter Academy regarding the request for material revision. Education Code 47607 requires the process for approval of material revisions to follow that for initial charter petitions. The material revision documents are available for inspection on YCOE's website and will be reviewed during the public hearing.

- 6.4 PUBLIC HEARING ON THE PROPOSED YUBA COUNTY **INFORMATION ITEM**
CAREER PREPARATORY CHARTER SCHOOL (YCCPCS)
2025-2026 LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP),
YCCPCS 2024-2025 ANNUAL UPDATE AND 2025-
2026 LOCAL CONTROL FUNDING FORMULA (LCFF) BUDGET
OVERVIEW FOR PARENTS - Pages 114-192
Cynthia Soares and Anel Campos-Raya

It is required that a Public Hearing be held on the LCAP. This time is designated for the public to ask questions or make comments concerning the LCAP which is scheduled for Board approval on June 18, 2025.

7. FISCAL SERVICES

- 7.1 YUBA COUNTY OFFICE OF EDUCATION REVOLVING FUND REQUEST TO CLOSE ACCOUNT **ACTION ITEM**
Aaron Thornsberry

The Revolving Fund is a small checking account YCOE has, which is used to provide a check if we need a payment issued between normal weekly check batches and small cash deposits. Because of customer service issues with the current bank where the account is held, we request approval from the Board to close the existing account and open an account with the proceeds at another credit union or bank due to customer service issues with the current bank where the account is held.

- 7.2 PUBLIC HEARING ON THE PROPOSED BUDGET OF THE YUBA COUNTY OFFICE OF EDUCATION FOR 2025-2026 - Pages 193-309 **INFORMATION ITEM**
Aaron Thornsberry

It is required that a Public Hearing be held on the budget. This time is designated for the public to ask questions or make comments concerning the budget which is scheduled for Board approval on June 18, 2025.

- 7.3 ALLOCATE FOREST RESERVE FUNDS – Page 310 **ACTION ITEM**
Aaron Thornsberry

U.S. Forest Reserve allocation, Federal Year 2024, monies received in FY 24/25. Recommend the Board approve the allocation of Forest Reserve as presented.

8. ADVANCED PLANNING

- 8.1 NEXT REGULAR BOARD MEETING **INFORMATION/**
JUNE 18, 2025 – 4:30 P.M. **ACTION ITEM**
LOCATION: YUBA COUNTY ONE STOP,
BECKWOURTH ROOM, 1114 YUBA STREET,
MARYSVILLE, CA 95901

- 8.2 ANNUAL FINANCING CORPORATION MEETING **INFORMATION/**
JUNE 18, 2025 – 5:30 P.M. (OR SHORTLY THERAFTER) **ACTION ITEM**
LOCATION: YUBA COUNTY ONE STOP,
BECKWOURTH ROOM, 1114 YUBA STREET, MARYSVILLE, CA 95901

9. ADJOURN **ACTION ITEM**

YUBA COUNTY BOARD OF EDUCATION REGULAR MEETING MINUTES

Wednesday, May 14, 2025 – 4:30 p.m.
FOUR29 Building, 429 10th Street, Marysville, CA 95901

TOPIC	DISCUSSION	ACTION TAKEN
1. CALL TO ORDER	President Nicoletti called a regular meeting of the Yuba County Board of Education to order at 4:30 p.m. on May 14, 2025, at the FOUR29 Building, 429 10 th Street, Marysville, CA 95901	CALLED TO ORDER: 4:30 p.m.
ATTENDANCE, PLEDGE OF ALLEGIANCE	John Nicoletti, Katharine Rosser, Marjorie Renicker, Desiree Hastey, and Tracy Bishop are present. Brendon Messina led the recital of the Pledge of Allegiance.	QUORUM PRESENT
2. PUBLIC COMMENTS	Lance Haliday shared information about Yuba Environmental Science (YES) Charter Academy. Shelby Rider shared her Day of the Teacher experience.	
3. APPROVAL OF AGENDA	President Nicoletti directed Board members to the May 14, 2025, Agenda for their review and approval. Upon a motion by Trustee Hastey, duly seconded by Trustee Rosser, the Board unanimously approved the May 14, 2025 Agenda as presented.	MOTION: To approve the May 14, 2025 Agenda as presented MOTION: Desiree Hastey SECOND: Katharine Rosser ROLL CALL VOTE: Katharine Rosser – Aye Marjorie Renicker – Aye Desiree Hastey – Aye Tracy Bishop – Aye John Nicoletti – Aye MOTION APPROVED (5/0)
4. CONSENT AGENDA	President Nicoletti directed board members to the May 14, 2025, Consent Agenda for their review and approval.	MOTION: To approve the Consent Agenda as presented MOTION: Desiree Hastey

	<p>Upon a motion by Trustee Hastey, duly seconded by Trustee Rosser, the board unanimously approved the Consent Agenda as presented.</p>	<p>SECOND: Katharine Rosser ROLL CALL VOTE: Katharine Rosser – Aye Marjorie Renicker – Aye Desiree Hastey – Aye Tracy Bishop – Aye John Nicoletti – Aye MOTION APPROVED (5/0)</p>
<p>5. SUPERINTENDENT’S REPORT</p>	<p>5.1 Recognition of the 2025 Yuba County Elementary and Junior High Spelling Bee Finalists</p> <p>Superintendent Gregor and the Yuba County Board of Education formally recognized the 2025 Yuba County elementary and junior high spelling bee finalists. A video presentation is shared and group photos are taken.</p> <p>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"> • April 10 – Yuba County Educator of the Year • April 11 – YCOE Youth Rec (Four29 Building) Ribbon Cutting • April 16 – Virginia School Easter Egg Hunt • April 17 – YCOE Hiring Event • April 24 – Yuba County Presents – On the Horizon Event • April 25 – Spring Swing for Kids • April 26 – State Spelling Bee • May 1 – Yuba County Track Meet AND Crystal Apple Awards 	

	<ul style="list-style-type: none"> • May 2 – Adventist Health Golf Tournament • May 3 – Mindful Miles 5K Run • May 6 – YCOE Certificated Staff Appreciation – Gift Delivery at Sites • May 7 – All Abilities All Stars – WUHSD • May 8 – Yuba Water Agency Board Governance Training • May 10 – YCOE Roll n Stroll <p>Trustee Renicker shared her experience at the recent YES Charter Academy event.</p> <p>President Nicoletti shared his experiences at recent events.</p>	
6. HUMAN RESOURCES	<p>6.1 Declaration of Need for Fully Qualified Educators</p> <p>Executive Director of Human Resources Mary hang presented the Declaration of Need for Fully Qualified Educators. There were no questions.</p>	
7. EDUCATIONAL SERVICES	<p>7.1 Yuba County Career Preparatory Charter School (YCCPCS) Renewal</p> <p>Shelby rider spoke about the YCCPCS renewal.</p> <p>YCOE Curriculum & Instruction Director Jessica Geierman requested board approval.</p> <p>After deliberating in open session, upon a motion by Trustee Rosser, duly seconded by Trustee Renicker, the Board unanimously approved the YCCPCS Charter Renewal as presented.</p> <p>7.2 Educational Services Program Update</p> <p>Superintendent Gregor gave a WASC site visit update and responded to questions from the Board.</p>	<p>MOTION: To approve the YCCPCS Charter Renewal as presented MOTION: Katharine Rosser SECOND: Marjorie Renicker ROLL CALL VOTE: Katharine Rosser – Aye Marjorie Renicker – Aye Desiree Hastey – Aye Tracy Bishop – Aye John Nicoletti – Aye MOTION APPROVED (5/0)</p>

	Jessica Geierman shared information on Carden School's WASC status.	
8. ADVANCED PLANNING	8.1 Next Regular Board Meeting June 11, 2025 – 4:30 p.m. Location: Yuba County One Stop, Beckwourth Room, 1114 Yuba Street, Marysville, CA 95901	
9. ADJOURNMENT	<p>There being no further business for discussion, the meeting was adjourned.</p> <p>Upon a motion by Trustee Rosser, duly seconded by Trustee Hastey, the Board unanimously adjourned the May 14, 2025, Yuba County Board of Education meeting at 5:37 p.m.</p>	<p>MOTION: To adjourn MOTION: Katharine Rosser SECOND: Desiree Hastey ROLL CALL VOTE: Katharine Rosser – Aye Marjorie Renicker – Aye Desiree Hastey – Aye Tracy Bishop – Aye John Nicoletti – Aye MOTION APPROVED (5/0)</p>

Respectfully submitted,

Rob Gregor

Rob Gregor
Yuba County Superintendent of Schools

Recorded by:

Halee Pomeroy

May 13, 2025

Hallwood Women's Club
2629 Hwy 20
Marysville, CA 95901

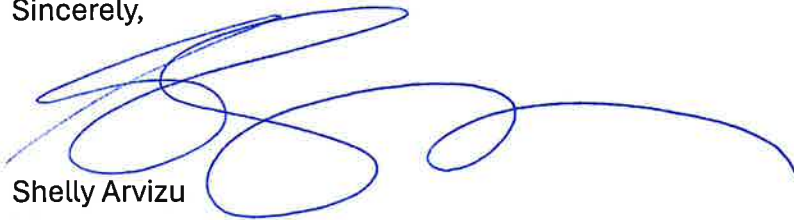
Mr. Hamel

On behalf of the members of the Hallwood Women's Club, I would like to thank you for allowing us to host a raffle table at the annual Yuba County Office of Education Roll and Stroll on May 10th. Please accept this donation of \$930 earned from the raffle table.

This donation is being made to assist you in your dedication to the Career Technical students in Yuba County.

Again, thank you for allowing our club to participate in this amazing community event. We look forward to being able to attend next year's event.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Shelly Arvizu', with a long horizontal flourish extending to the right.

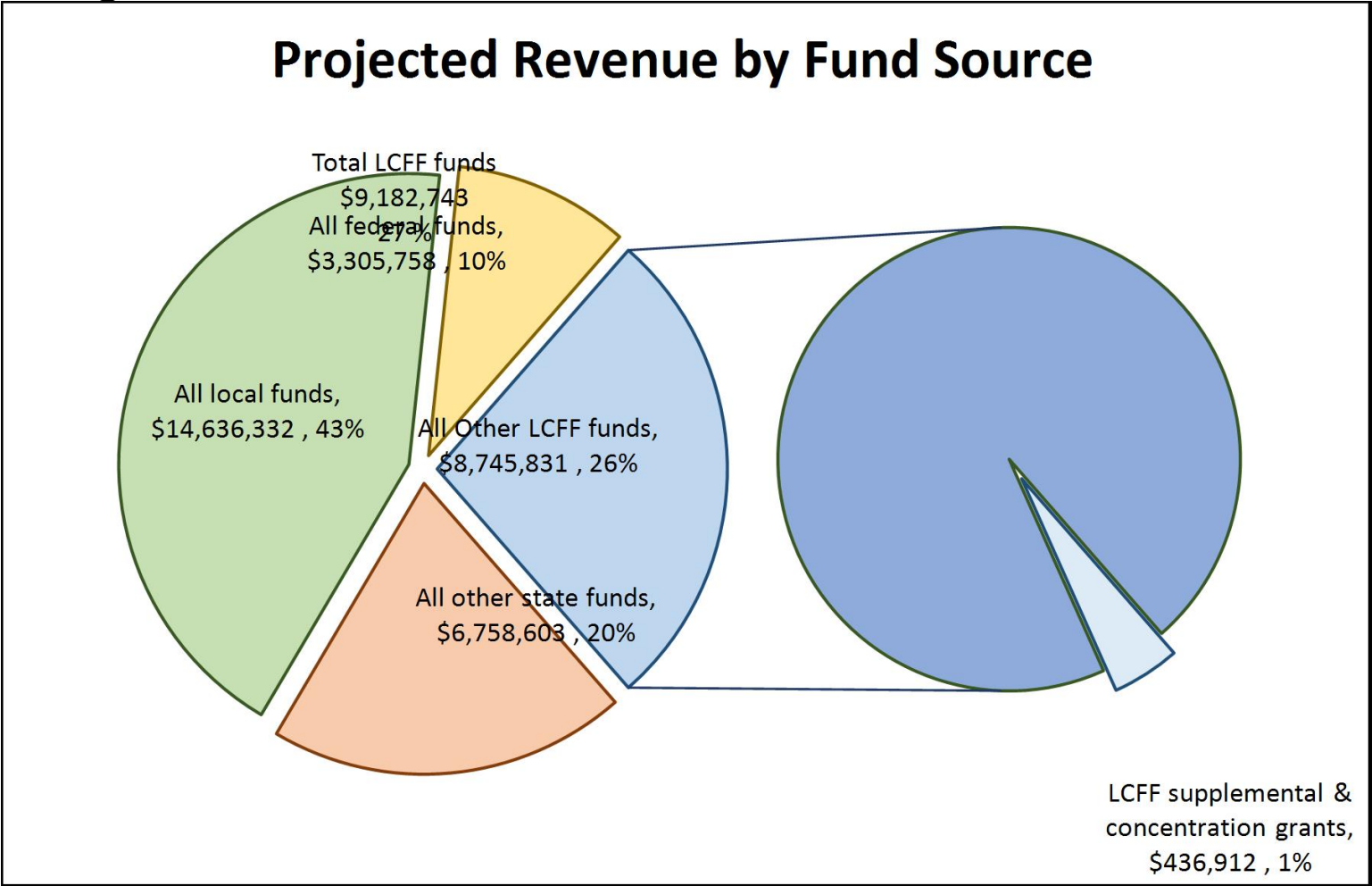
Shelly Arvizu
Vice President
Hallwood Women's Club

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Yuba County Office of Education (YCOE)
CDS Code: 58-10587
School Year: 2025-26
LEA contact information:
Bobbi Abold
Deputy Superintendent
bobbi.abold@yubacoe.k12.ca.us
530-749-4872

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

Budget Overview for the 2025-26 School Year

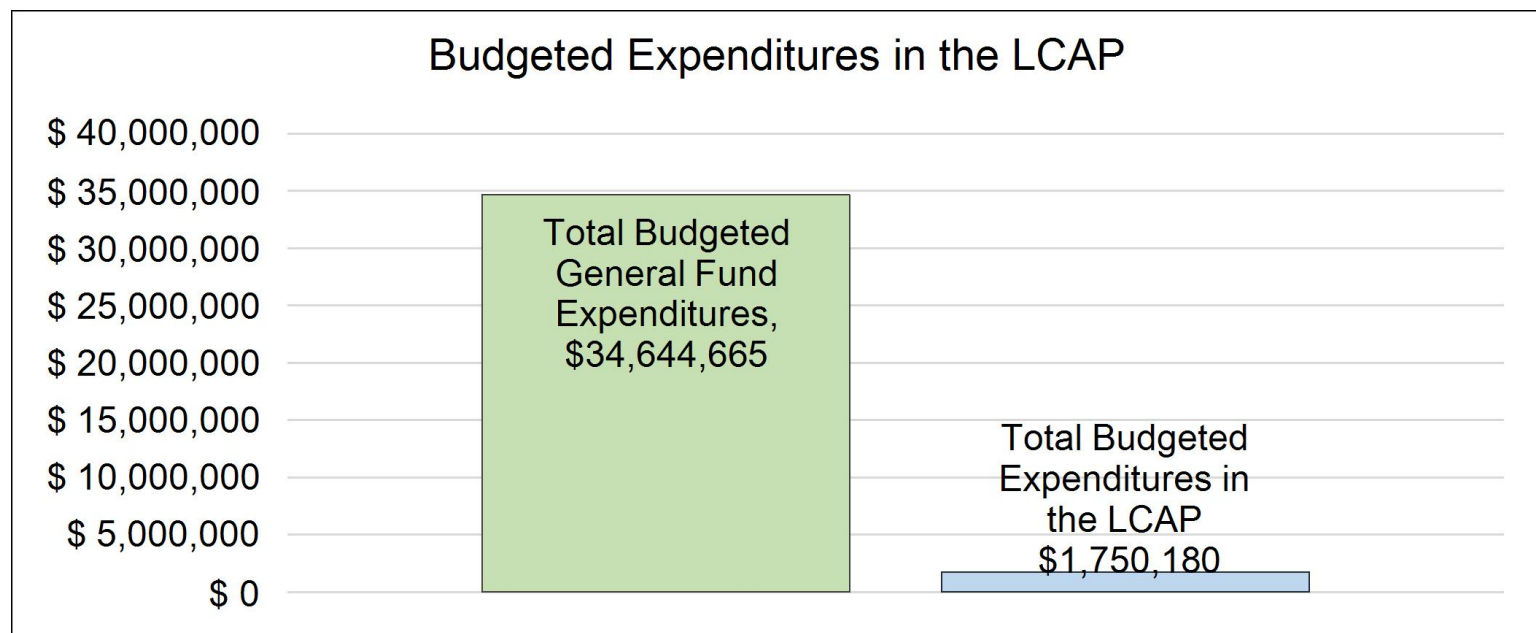


This chart shows the total general purpose revenue Yuba County Office of Education (YCOE) expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Yuba County Office of Education (YCOE) is \$33,883,436, of which \$9182743 is Local Control Funding Formula (LCFF), \$6758603 is other state funds, \$14636332 is local funds, and \$3305758 is federal funds. Of the \$9182743 in LCFF Funds, \$436912 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much Yuba County Office of Education (YCOE) plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

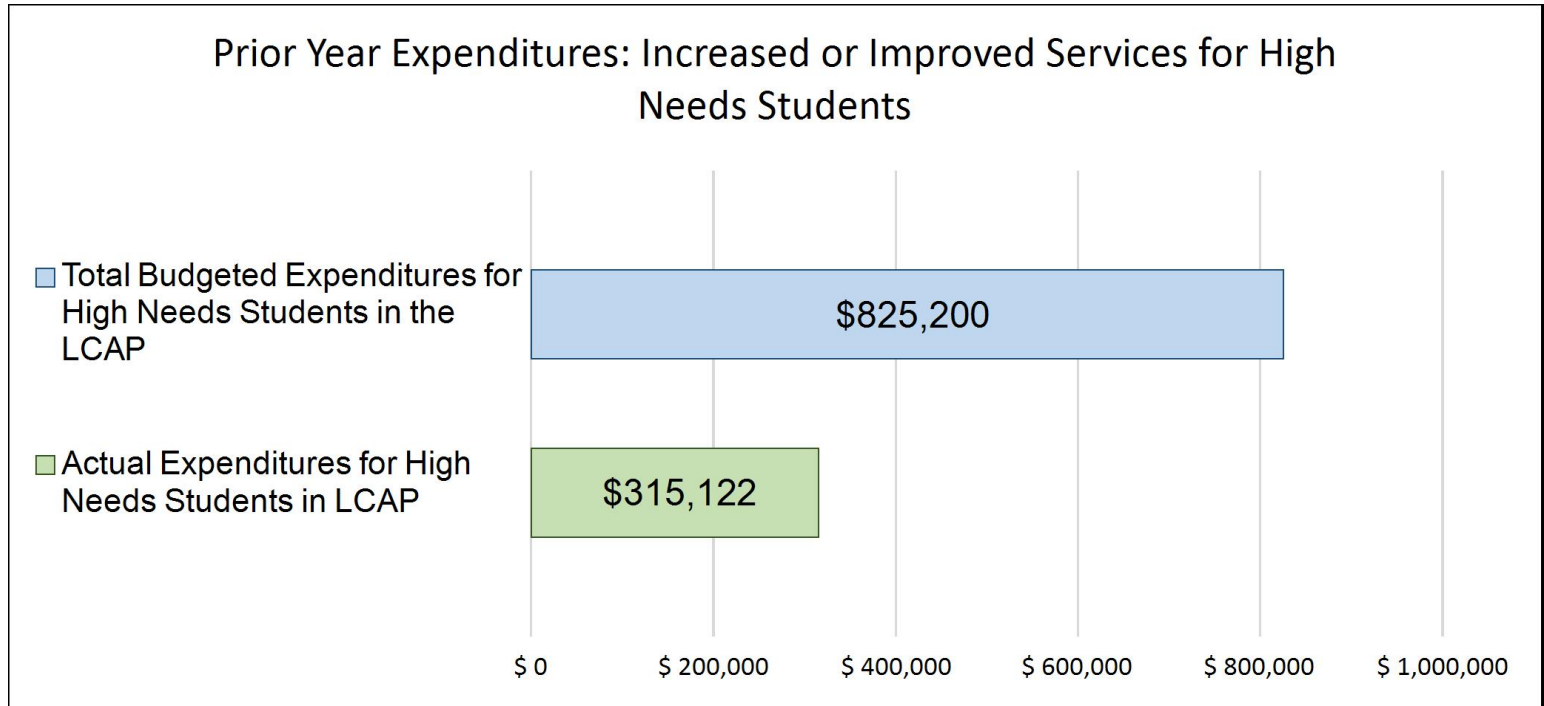
The text description of the above chart is as follows: Yuba County Office of Education (YCOE) plans to spend \$34,644,665 for the 2025-26 school year. Of that amount, \$1,750,180 is tied to actions/services in the LCAP and \$34,644,665 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Increased or Improved Services for High Needs Students in the LCAP for the 2025-26 School Year

In 2025-26, Yuba County Office of Education (YCOE) is projecting it will receive \$436,912 based on the enrollment of foster youth, English learner, and low-income students. Yuba County Office of Education (YCOE) must describe how it intends to increase or improve services for high needs students in the LCAP. Yuba County Office of Education (YCOE) plans to spend \$825,200 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2024-25



This chart compares what Yuba County Office of Education (YCOE) budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Yuba County Office of Education (YCOE) estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2024-25, Yuba County Office of Education (YCOE)'s LCAP budgeted \$825,200 for planned actions to increase or improve services for high needs students. Yuba County Office of Education (YCOE) actually spent \$315,122 for actions to increase or improve services for high needs students in 2024-25.

The difference between the budgeted and actual expenditures of \$510,078 had the following impact on Yuba County Office of Education (YCOE)'s ability to increase or improve services for high needs students:

the difference between the 2024-25 budgeted planned actions to increase or improve services for high needs students and the actual expenditures to increase or improve is due to the LCAP calculation limitation of only being able to count actions that are funded from general LCFF funds. Many actions that were successfully implemented utilized the many other funding resources with short expenditure timelines. So although the actions were implemented, the all available funding was maximized, YCOE is not allowed to report the actions as increasing and improving services for high needs students.

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 [2025-26]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Yuba County is an agriculture-based community situated in the northern Sacramento Valley. The County has one of the highest unemployment rates in California and the United States. According to a 2015 USA Today article, Yuba County had the sixth-highest unemployment rate nationwide. The county also faces high rates of teen pregnancy, drug use, and generational poverty.

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 at the Tri-County Juvenile Rehabilitation Center, offers a Western Association of Schools and Colleges (WASC) accredited alternative learning program for incarcerated students. The school serves two programs within the facility. One supports students from Colusa, Sutter, and Yuba counties who are temporarily held in Juvenile Hall while awaiting disposition before the Juvenile Court. The other, the Maxine Singer Youth Guidance Center, is a long-term commitment center serving incarcerated youth from multiple counties across a broader region, with a minimum 365-day court commitment.
- Thomas E. Mathews County Community School provides educational services for Yuba County students who are expelled from their school of residence, on probation, referred by probation, on truancy contracts, or exhibiting out-of-control behavior.

Over the past five years, enrollment at H.P.B. Carden School in the Tri-County Juvenile Rehabilitation Center has steadily declined due to lower youth incarceration rates. Average daily attendance fluctuates between 18 and 25 students. Although the county has seen an increase

in students with significant social-emotional and behavioral challenges, enrollment at Thomas E. Mathews has trended lower in recent years due to the program's success in referring students back to their district of residence.

Both Thomas E. Mathews and H.P.B. Carden are Title I Targeted Assistance Programs and are designated as Equity Multiplier Schools.

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 2025 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.

AREAS OF STRENGTH

An area of strength has been a thorough implementation of a multi-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

For the 2025-26 school year, the LEA will implement targeted interventions to address previously identified priorities: reducing suspensions, decreasing chronic absenteeism, and improving academic achievement. Building on the completed root cause analysis and needs assessment, the LEA will deploy evidence-based strategies, including, but not limited to, restorative discipline practices, attendance incentive programs, and differentiated instructional supports. Progress will be monitored through regular reviews of state and local data, stakeholder feedback from parents, staff, and students, as well as evaluations by contracted external agencies. The LEA will adjust its strategies as needed, based on data trends and ongoing collaboration with all stakeholders, to close performance gaps and enhance student outcomes.

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 engaged 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.

RED CA DASHBOARD INDICATORS (Required to Remain Unchanged for the Three-Year Cycle)

The following student groups were identified as "red:"

Thomas E Mathews Suspension:

- All students, socio-economically disadvantaged, Hispanic, and White.

Yuba County Office of Education LEA level:

- All students, socio-economically disadvantaged, students with disabilities, Hispanic, Two More Races

NEXT STEPS

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 the delivery of instructional practices and content area standards.

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

Goal 2

Develop and implement an integrated support services model for students and families to address the social-emotional well-being of students and barriers to their successful engagement in school, the workplace, and the community.

The following Actions will support Goal 2 and address the Red Dashboard indicators for overall, socioeconomically disadvantaged, Hispanic, Students with Disabilities, and White student 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 support 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 countywide 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, by 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 aims to encourage more discussion and focus on implementing policy and adopting 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 countywide services for 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 utilized to provide instructional staff, materials, and supplies to implement evidence-based programs and practices that 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.

N/A

Support for Identified Schools

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

N/A

Monitoring and Evaluating Effectiveness

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

N/A

Engaging Educational Partners

A summary of the process used to engage educational partners 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
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>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 Council (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 Council, 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, partner service providers, and community agencies is consistent with feedback from the previous two years and includes 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) with the necessary support and interventions to maintain a safe school and effective learning environment.
- Provide an on-site, visible, and engaged site leadership team to provide necessary support and interventions, maintaining a safe school and effective learning environment.
- Provide a stipend for a Teacher-In-Charge model to expand the site leadership team.

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 the board-adopted Edgenuity curriculum to address the instructional needs of students performing below grade level.
- Continue informal classroom walkthroughs to provide feedback regarding the implementation of standards-based instructional strategies. (new)
- Develop project-based learning curricular units that integrate content areas and increase student engagement. (new)
- Continue to provide Career Technical Education and career courses and training to ensure that students have both the technical skills and the soft skills to be successfully employed.
- Provide Physical Education classes to allow students to increase physical activity and enhance their health and wellness.
- Revise and update YCOE Instructional policies.
- Develop teacher and staff onboarding and mentoring process for new staff.
- Review English Learner curriculum for middle school grade levels. (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 Support (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 difficulties parents experience and offer parent classes.
- Increase parent engagement in students' school programs 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.

Additionally, consultation with Educational Partners resulted in the development of Goal 5, as required for school sites with prior-year non-stability rates greater than 25 percent and prior-year socioeconomically disadvantaged pupil rates greater than 70 percent.

- Provide staff to implement evidence-based programs and practices to address learning barriers and improve student outcomes in reading and literacy at Thomas E Mathews
- Provide staff to implement evidence-based programs and practices to address learning barriers and improve student outcomes in reading and literacy at Harry P B Carden

While most of the feedback focus areas remain consistent from the 2024-25 school year, it is worth noting that the above-mentioned continuing areas need to be effectively monitored for implementation fidelity during the 2025-26 school year. It is also noted that it is necessary to continue evaluating the support systems 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 2024-25 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 and orientation 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 2025-26, 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 2025-26, based on consultation with SELPA administration and on-going review of root cause analysis findings during Special Education services review 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 implementation during the 2024-25 school year, of the Community Schools Partnership Program at each site continues to highlight the need for the on-going exploration and increased 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 75% properly credentialed teachers		1.1 100% properly credentialed teachers	1.1 25% difference from baseline
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		1.2-100% Instructional materials sufficiency as measured by Williams Survey	1.2 0% difference from baseline
1.3	1.3-% of Facilities Inspection Tool (FIT) ratings good or better as	1.3-100% Facilities Inspection Tool (FIT) ratings good or better	1.3 - Facilities Inspection Tool (FIT) ratings as		1.3-100% Facilities Inspection Tool (FIT) ratings good or better schools	1.3 50% difference from baseline

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	measured by Williams Survey	schools as measured by Williams Survey	measured by Williams Survey. Thomas E Mathews - Good Harry P B Carden - Fair		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- 80% 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	1.4 20% difference from baseline
1.6	1.5 % of students showing growth on local benchmark assessment proficiency	1.5 Baseline to be established in Year 1 (new metric)	<p>1.5- STAR Reading Carden/ TEM- Fall 2024 Nearing standards or better: 51%; Participation rate: 63%</p> <p>Winter 2024 Nearing standards or better: 50%; Participation rate: 65%</p> <p>STAR Math Carden/TEM- Fall 2024 Nearing standards or better: 43%; Participation rate: 65%</p>		1.5- Annual increase 10% of students making growth on local benchmark assessment proficiency	1.5 Year 1 established baseline

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			Winter 2024 Nearing standards or better: 46%; Participation rate: 37%			
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 in Year 1 (new metric)	<p>1.6 - Spring 24 ELA Carden/TEM</p> <p>Overall nearing standards or better: 14.3% (+ 14.3% from prior year); Participation: 54%</p> <p>Low-income student data is comparable</p> <p>Spring 24 Math Carden/TEM</p> <p>Overall nearing standards or better: 0% (no change from prior year); Participation: 57%</p>		1.6- Annual increase 10% of students making growth on California Assessment of Student Performance and Progress (CAASPP) in English Language Arts	1.6 Year 1 established baseline
1.8	1.7- % Made growth on California Assessment of Student Performance and Progress (CAASPP) in mathematics	1.7- Baseline to be established in Year 1 (new metric)	1.7- Baseline data results were inconclusive due to less than 10 students tested.		1.7-Annual increase 10% of students making growth on California Assessment of	1.7 Year 1 data inconclusive, Year 2 will establish baseline

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
					Student 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 in Year 1 (new metric)	1.8- Baseline data results indicate that 0% of students were at "nearing standard".		1.8-Annual increase 10% of students making growth on California Assessment of Student Performance and Progress (CAASPP) in Next Generation Science Standards	1.8 Year 1 established baseline
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)		1.10-100% of EL students receive ELD, course access and intervention per Independent Learning Plan (ILP)	1.10 0% difference from baseline Metric desired outcome "met"
1.12	1.11-% of Individual Education Plan (IEP) goals successfully completed	1.11-63% of Individual Education Plan (IEP) goals successfully completed	1.11-63% of Individual Education Plan (IEP) goals successfully completed		1.11-80% of Individual Education Plan (IEP) goals successfully completed	1.11 17% difference from baseline
1.13	1.12-% of ALL students have access to/enrollment in broad course of study; including Career	1.12- 100% of ALL students have access to/enrollment in broad course of study; including Career	1.12- 100% of ALL students have access to/enrollment in broad course of		1.12- 100% of ALL students have access to/enrollment in broad course of	1.12 0% difference from baseline Metric desired outcome "met"

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	Technical Education (CTE) as evidenced by master schedule	Technical Education (CTE) as evidenced by master schedule	study; including Career Technical Education (CTE) as evidenced by master schedule 100% of students are enrolled in a CTE course		study; including 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		1.13-1:1 ratio teacher and student access to technology to support standards aligned instruction	1.13 0% difference from baseline Metric desired outcome "met"
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		1.14-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.		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 [2024-25]

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.

The analysis of the actions to achieve Goal 1 during 2024-25 determined the following actions were carried out and demonstrated an increase in student engagement, and/or access to instruction and curriculum as measured by attendance and qualitative teacher and staff feedback. The following actions were successes:

- 1.1 Professional Development in Positive Behavior Intervention and Supports (PBIS), Trauma Informed Practices (TIPs), and Crisis Prevention and Intervention (CPI), provided a Multi- tiered System of Support (MTSS) implementation to support the significant social emotional and behavioral needs of the students.
- 1.2 Instructional Intervention Teacher position was maintained to provide academic, social emotional and behavior supports to students.
- 1.4 Renaissance Learning was utilized to provide on-going and regular local assessment data in reading and mathematics.
- 1.5 Technology work plan was updated and implemented to continue to provide technology access for teachers and students.
- 1.6 Provided Career Technical Education (CTE) courses and career readiness skills to students.
- 1.7 Prevention Assistant provided college readiness workshops, supported students who were enrolled in college courses, and mentored students to increase engagement and improve academic and behavioral outcomes.
- 1.9 Food Services Assistant position was maintained.

The following actions were challenges:

- 1.3 A new curriculum was not piloted as it was determined that the best course of action was to work with staff to develop scope and sequence with the current board adopted curriculum.
- 1.8 Supplemental curriculum and materials to support students accessing grade-level content subject material for each English Learners, Foster Youth, and Low Income students was not piloted as focus was on developing scope and sequence in all core content areas in preparation for WASC visit in spring of 2025.

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.

- 1.1 Professional development was focused on instructional practices aligned with WASC areas of identified need, resulting in no cost.
- 1.2 Intervetnion teacher salary difference.
- 1.4 Local Assessment system cost difference.
- 1.5 Technology Work Plan no major expenditures.
- 1.6 CTE Teacher salary cost difference.
- 1.7 College and Career staff cost difference.
- 1.8 Supplemental curriculum and materials were not piloted. Scope and sequence development for current curriculum was conducted.
- 1.9 Food Service Assistant salary difference
- 1.11 Nucleos contract negotiated savings difference

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

Goal 1 during 2024-25 the following actions were EFFECTIVE as demonstrated by an increase in student engagement, and/or access to instruction and curriculum as measured by attendance and qualitative teacher and staff feedback:

- 1.1 Professional Development in Positive Behavior Intervention and Supports (PBIS), Trauma Informed Practices (TIPs), and Crisis Prevention and Intervention (CPI), provided a Multi- tiered System of Support (MTSS) implementation to support the significant social emotional and behavioral needs of the students.
- 1.2 Instructional Intervention Teacher position was maintained to provide academic, social emotional and behavior supports to students.
- 1.4 Renaissance Learning was utilized to provide on-going and regular local assessment data in reading and mathematics.
- 1.5 Technology work plan was updated and implemented to continue to provide technology access for teachers and students.
- 1.6 Provided Career Technical Education (CTE) courses and career readiness skills to students.
- 1.7 Prevention Assistant provided college readiness workshops, supported students who were enrolled in college courses, and mentored students to increase engagement and improve academic and behavioral outcomes.
- 1.9 Food Services Assistant position was maintained.

The following actions were NOT EFFECTIVE as evidenced by lack of implementation:

- 1.3 A new curriculum was not piloted as it was determined that the best course of action was to work with staff to develop scope and sequence with the current board adopted curriculum.
- 1.8 Supplemental curriculum and materials to support students accessing grade-level content subject material for each English Learners, Foster Youth, and Low Income students was not piloted as focus was on developing scope and sequence in all core content areas in preparation for WASC visit in spring of 2025.

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.

Goal 1 was updated to reflect feedback from educational partners and focus on desired student outcomes. Changes were also made to the Goal 1 metrics to ensure that data collected is relevant to student goals.

Goal 1 Action

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

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Professional Development	1.1 Professional Development in project based learning in content areas.	\$8,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
		Continue all staff training on school-wide implementation of multi-tiered systems of support (MTSS), Crisis Prevention & Intervention (CPI)		
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 for foster youth and low income students that are identified as having significant learning gaps	\$179,000.00	Yes
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

Action #	Title	Description	Total Funds	Contributing
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
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	No
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

Action #	Title	Description	Total Funds	Contributing
1.14	English Learner Curriculum	Review English Learner Curriculum for middle scschool grade level	\$5,000.00	Yes

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 2024-25 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 and orientation process, students and parents and referring school district staff meet with site and COE 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, findings from previous root cause analysis activities it was determined that there is still the need to continue to monitor 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 2025-26 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 - Spring 2024 Carden/TEM Overall: 83% (+3%) Low income: 82% (+2%) EL: 88% (+6%) Foster/homeless: 89% (+19%) Disabilities: 82% (-2%) African Am: 77% White: 83% (+1%) Hispanic: 83% (+2%)		2.1 Annual 3% increase in Attendance rate	2.1 2% decrease in overall attendance rate
2.2	2.2 Truancy/chronic absenteeism rates	2.2 58% Truancy/chronic absenteeism rates	2.2 - Spring 2024 Carden Not applicable to a court school. TEM Overall: 88% (-5%) Low income: 87% (-7%) Disabilities: 83% (-5%) White: 88% (-5%) Hispanic: 79% (-5%)		2.2 Annual 3% decrease in Truancy/chronic absenteeism rates	2.2 30% increase in overall Truancy/chronic absenteeism rate
2.3	2.3 Discipline referrals for disruption including suspension including the following student groups at Thomas E Mathews:school level:	2.3 Baseline for discipline referral rates for disruption to be established in Year 1 (new metric)	2.3 - Carden referrals for disruption are 9% of all referrals		2.3 Annual 5% decrease in discipline referral rates for disruption including the following student	2.3 Year 1 outcomes establish Baseline

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	All students, SED, Hispanic, White Yuba COE LEA level: All Students, SED, SWD, Hispanic, White		TEM referrals for disruption are 22% of all referrals		groups at Thomas E Mathews:school level: All students, SED, Hispanic, White Yuba COE LEA level: All Students, SED, SWD, Hispanic, White	
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)	Carden major referrals are 52% of total referrals. TEM major referrals are 44% of total referrals		2.4 Annual 5% decrease in discipline referral rates for major incidents including suspensions	2.4 Year 1 outcomes establish Baseline
2.5	2.5 PBIS implementation fidelity assessment	2.5 83% on PBIS implementation fidelity assessment	2.5 PBIS implementation fidelity assessment was not administered		2.5 90% on PBIS implementation fidelity assessment	2.5 assessment not administered
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 Baseline CHKS data was not available at time of reporting Community School survey (new local assessment) 65% reported school connectedness		2.6 5% annual increase CHKS and local assessment	2.6 Year 1 outcomes establish Baseline
2.7	2.7 Middle School High School graduation and	2.7 Middle School High School graduation and	2.7 Middle School High School		2.7 Middle School High School	2.7 Middle School High School

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	dropout rates are not applicable to Court & Community School Programs	dropout rates are not applicable to Court & Community School Programs	graduation and dropout rates are not applicable to Court & Community School Programs		graduation and dropout rates are not applicable to Court & Community School Programs	graduation and dropout rates are not applicable to Court & Community School Programs
2.8	2.8 Pupil expulsion rates are not applicable to Court & Community School Programs	2.8 Pupil expulsion rates are not applicable to Court & Community School Programs	2.8 Pupil expulsion rates are not applicable to Court & Community School Programs		2.8 Pupil expulsion rates are not applicable to Court & Community School Programs	2.8 Pupil expulsion rates are not applicable to Court & Community School Programs
2.9	2.9 Parent survey participation rate	2.9 72% Parent Survey participation rate	2.9 8% Parent Survey Participation Rate.		2.9 72% Parent Survey participation rate	2.9 64% decrease in Parent Survey participation
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 Parent participation in school activities data not available at reporting		2.10 Annual 5% increase in parent participation rate	2.10 Year 2 outcomes establish Baseline

Goal Analysis [2024-25]

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.

The analysis of the actions/services to achieve Goal 2 during 2024-25 determined the following actions/services were carried out and demonstrated an increase in fostering respectful, collaborative, and reflective school community practices that ensure each student develops the necessary skills to be academically, socially and emotionally successful:

2.1 Student activities were conducted to increase student school connectedness.

2.2 Parent engagement activities were held to improve home to school connectedness.

2.3 Provided PBIS training, coaching and mentoring to all staff to foster a positive learning environment. The TFI monitoring instrument resulted in 83% fidelity implementation score. (80% is required)

2.4 Behavior Specialist provided necessary direct services and consultation, training for staff to provide supports and interventions to address student needs

2.5 Assistant Principal position was not filled due to decreasing enrollment and budget constraints.

2.6 Provided Restorative Practices training and coaching to increase positive behavior outcomes for students by increasing connectedness to school community.

2.7 Provided Parent Project Facilitator training to increase number of Parent Project class offerings.

2.8 Provided an on-site Probation Officer to provide necessary supports and services to probation referred students, and students on formal probation.

2.9 Provided a SARB Coordinator to provide cohesive support and services to SARB referred youth. 2.10 Student Resource Officer to provide increased safe school environment.

2.11 Youth Advocacy Director provides coordination of services and linkages to county wide agencies.

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.

The material differences between budgeted expenditures and estimated actual expenditures and/or planned percentages of improved services and estimated actual percentages of improved services:

2.1 Student Activities cost difference.

2.2 Parent Conferences were conducted at no cost.

2.4 Behavior Specialist salary savings due to position vacancy.

2.5 Parent Engagement material and supplies cost difference.

2.6 Restorative Practices implementation was supported internally resulting in no expenditures. Additional training days and Trainer of Trainers training may be conducted in 2025-26 fiscal year.

2.7 Parent Project workshops were held in June 2023, after the 23-24 LCAP development but prior to the closing of the 2022-23 fiscal year. In 2024-25, workshops were held with existing facilitators, therefore no facilitator training costs were incurred.

2.12 Parent Workshop material and supplies cost difference.

2.13 Wellbeing Screener not adopted until 2025-26.

2.15 Parent Engagement this is a duplicate action (2.2, 2.5, 2.12 & 2.14).

2.16 Wellness Center cost of materials and supplies difference.

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

The following actions for Goal 2 are effective based on the reduction in behavior incidents for disruption, an increase in attendance rates, and the increased number of students being reinstated to their district of residence.

2.1 Student activities were conducted to increase student school connectedness.

2.2 Parent engagement activities were held to improve home to school connectedness.

2.3 Provided PBIS training, coaching and mentoring to all staff to foster a positive learning environment. The TFI monitoring instrument resulted in 83% fidelity implementation score. (80% is required)

2.4 Behavior Specialist provided necessary direct services and consultation, training for staff to provide supports and interventions to address student needs

2.5 Assistant Principal position was not filled due to decreasing enrollment and budget constraints.

2.6 Provided Restorative Practices training and coaching to increase positive behavior outcomes for students by increasing connectedness to school community.

2.7 Provided Parent Project Facilitator training to increase number of Parent Project class offerings.

2.8 Provided an on-site Probation Officer to provide necessary supports and services to probation referred students, and students on formal probation.

2.9 Provided a SARB Coordinator to provide cohesive support and services to SARB referred youth. 2.10 Student Resource Officer to provide increased safe school environment.

2.11 Youth Advocacy Director provides coordination of services and linkages to county wide agencies.

Goal 2 actions continue to be necessary to support the comprehensive multi-tiered system of support to provide wrap around services such as counseling, social emotional skills, and behavior support. Positive Behavior Intervention and Support processes provide additional targeted staff to provide a safe school environment, counselors and mentors to provide behavior strategies and encourage students to positively engage in the school environment which reduced the number of both minor and major discipline referrals. Parent engagement activities for parents to learn about how the school is supporting their student's academic, behavioral and social emotional needs. These actions will support by reducing suspensions, behavior referrals, emotional outbursts as measured by PBIS/SWIS discipline data, suspension rates, and SEL assessments.

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.

Goal 2 was updated to reflect feedback from educational partners and focus on desired student outcomes. Changes will also be made to the Goal 2 metrics to ensure that data collected is relevant to student goals.

Data collection and reporting continues to be an area of needed focus. As a California Community School, there is an opportunity to collaboratively review relevant metrics, evaluate data collection and reporting processes and implement an effective system for making data driven decisions.

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

Actions

Action #	Title	Description	Total Funds	Contributing
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

Action #	Title	Description	Total Funds	Contributing
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 provide training for families of English Learners, Foster Youth and Low Income students, including students with disabilities.	\$35,000.00	Yes
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

Action #	Title	Description	Total Funds	Contributing
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
2.16	Social Emotional Health and Well-being	Develop a School-based wellness center	\$20,000.00	Yes

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.	Broad 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 had educational services coordinated through Yuba County process		100% of Expelled Youth having educational services coordinated through Yuba County process	0% difference to Baseline

Goal Analysis [2024-25]

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.

Goal 3 was fully implemented and actions were successful. There were no challenges.

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

None

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

Goal 3 was effective to ensure that 100% of all expelled youth received coordinated services

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.

None

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

Actions

Action #	Title	Description	Total Funds	Contributing
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.	Broad 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	449 services to 169 unique students		800 services to 200 students	4.1 - year 1 outcomes establish Baseline

Goal Analysis [2024-25]

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.

The analysis of Goal 4 indicates that actions and services were carried out as planned. Staff positions were restructured in the 2022-23 school year.

Analysis of the metrics to measure the number of services provided for 2021-22 (100 services provided) to 2022-23 (400 services provided); showing a significant increase in the services being provided to the foster youth in Yuba County.

In 2023-24, with the addition of staffing the FYSCP has provided increased services to students and families. With the two Education Caseworkers (ECW) one was able to provide services to students at the elementary and the second was able to provide services to high school students. Our collaboration with child welfare services allowed us to co-locate while evaluating educational services and providing educational options through consultation.

The following services were successes:

4.1 Provide .54 FTE coordinator to act as Foster Youth Director to work with Foster Youth Executive Council to continue to coordinate all services described in Education Code Section 42921 county wide.

4.2 Prevention Secretary/Accountant .15 FTE to support countywide Foster Youth programs

4.3 Foster Focus Data System

4.4 Foster Youth Educational Caseworker 1 FTE

4.5 Foster Youth Conferences

The following services were challenges:

None

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.

Differences between the budgeted expenditures and the estimated actual expenditures were due to changes in staff classification and FTE allocation changes.

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

The following Goal 4 services were effective based on an analysis of the number of services provided to support Foster Youth:

4.1 Provide .54 FTE coordinator to act as Foster Youth Director to work with Foster Youth Executive Council to continue to coordinate all services described in Education Code Section 42921 county wide.

4.2 Prevention Secretary/Accountant .15 FTE to support countywide Foster Youth programs

4.3 Foster Focus Data System

4.4 Foster Youth Educational Caseworker 1 FTE

4.5 Foster Youth Conferences

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.

None

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

Actions

Action #	Title	Description	Total Funds	Contributing
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
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 suspension for socioeconomically disadvantaged students (SED), students with disabilities (SWD), and Hispanic students.	Equity Multiplier 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. 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	Carden Reading and Literacy rates grew by 2.1 grade levels TEM grew by 0.6 grade levels		5.1 5% annual increase in local assessment indicators	5.1 Year 1 established baseline
5.2	5.2 Suspension rates for the following student groups: Socio-economically Disadvantaged Hispanic White	5.2 Baseline to be determined in Year 1	Carden overall suspension rate was 8.97% SED 7.69% Hispanic 2.56% White 5.12%		5.2 2% annual decrease in suspension rates for the following student groups:	5.2 Year 1 established baseline

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			TEM overall suspension rate was 42.8% SED 41.2% Hispanic 25.4% White 1.11%		Socio-economically Disadvantaged Hispanic	

Goal Analysis [2024-25]

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.

The analysis of the actions/services to achieve Goal 5 during 2024-25 determined the following actions/services were carried out and demonstrated an increase in reading and literacy outcomes, and decrease in suspension rates for the following student groups: Socio-economic Disadvantaged, Hispanic and White.

Baseline Data was collected and reported in Year One outcomes.

5.1 Provide staff to implement evidence based programs and practices to address learning barriers and improve student outcomes in reading and literacy and 5.2 Provide staff to implement evidence based programs and practices to address learning barriers and improve student outcomes in reading and literacy

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.

The material differences between budgeted expenditures and estimated actual expenditures and/or planned percentages of improved services and estimated actual percentages of improved services were based on the difference between estimated planned budget expenditures and estimated actual budget expenditures due to timeline for staff assignment to position, and actual cost of those staff.

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

The following actions for Goal 2 are effective based on the local assessment indicators in reading and literacy (5.1) and suspension rates for socio-economically disadvantaged, Hispanic, and white student groups)5.2)

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.

There are no proposed changes to Goal 5.

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

Actions

Action #	Title	Description	Total Funds	Contributing
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 [2025-26]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$436,912	\$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
8.208%	4.149%	\$223,132.00	12.357%

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: Multiple measures including local assessment data, state testing and Individual Learning Plan (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.</p>	Providing professional development related to the MTSS and CPI models will teach staff the skills to facilitate active student engagement and will allow for unduplicated students to receive targeted, needs-based instruction to close gaps in their achievement. Staff will be trained in implementation of all California State Standards to ensure the COE's unduplicated students are able to recover as many credits as possible while enrolled in our program.	1.4- % of classrooms demonstrate full implementation of California State Standards as measured with observation tool

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: Schoolwide	<p>This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	
1.2	Action: Intervention Teacher Need: Multiple measures including local assessment data, state testing and Individual Learning Plan (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. Scope: Schoolwide	<p>The Intervention Teacher will develop ILPs to include accelerated credit attainment and specific learning goals to address achievement gaps to assist unduplicated students in recovering as many credits as possible during their enrollment in the COE's program. Unduplicated students will also be prioritized to receive individual intervention services from the Intervention Teacher to help close achievement gaps.</p> <p>This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	1.5- Annual increase 10% of students making growth on local benchmark assessment proficiency
1.3	Action: Curriculum Instructional Materials	Providing a multiple grade level, multiple content area, online curriculum provides flexibility in assigning unduplicated students with an	1.6- Annual increase 10% of students making growth on California Assessment

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<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>appropriate course of study, and opportunity to accelerate credit attainment. This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	<p>of Student Performance and Progress (CAASPP) in English Language Arts 1.7-Annual increase 10% of students making growth on California Assessment of Student Performance and Progress (CAASPP) in mathematics 1.8-Annual increase 10% of students making growth on California Assessment of Student Performance and Progress (CAASPP) in Next Generation Science Standards</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 This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	<p>1.5- Annual increase 10% of students making growth on local benchmark assessment proficiency</p>
1.8	<p>Action: Pilot Supplemental Instructional Materials</p> <p>Need:</p>	<p>Supplemental curriculum will provide individualized intervention support for unduplicated students as determined by ILP This action was designed with the needs of unduplicated students at the forefront, and the</p>	<p>1.5- Annual increase 10% of students making growth on local benchmark assessment proficiency</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 assessment data, state testing and ILP review indicate that unduplicated students have significant achievement gaps and credit deficiency</p> <p>Scope: Schoolwide</p>	COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.	
1.11	<p>Action: Nucleos instructional platform</p> <p>Need: Feedback from educational partners indicate that additional security measures are necessary to ensure that unduplicated youth access only instructional materials</p> <p>Scope: Schoolwide</p>	<p>Nucleos provides a secure platform for web-based curriculum applications to increase accessibility for unduplicated students</p> <p>This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	<p>1.12- 100% of ALL students have access to/enrollment in broad course of study; including Career Technical Education (CTE) as evidenced by master schedule</p> <p>1.13-1:1 ratio teacher and student access to technology to support standards aligned instruction</p>
2.1	<p>Action: Student Activities</p> <p>Need: Multiple measures including "red" Dashboard indicators for suspension including the following student groups at Thomas E Mathews:school level: All students,SED, Hispanic, White Yuba COE LEA level:All Students, SED, SWD, Hispanic, White as well as local assessment data, state testing and ILP review indicate that</p>	<p>Providing high interest student activities will increase unduplicated student motivation and engagement in educational programs</p> <p>This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis..</p>	<p>2.1 Annual 3& increase in attendance rates</p> <p>2.2 Annual 3% decrease in Truancy/chronic absenteeism rates</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>unduplicated students have significant achievement gaps and credit deficiency as a result of lack of engagement in educational program.</p> <p>Scope: Schoolwide</p>		
2.2	<p>Action: Parent Engagement</p> <p>Need: Review of multiple measures including parent participation rates and parent feedback during enrollment and orientation 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>This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	2.10 Annual 5% increase in parent participation rate
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; specifically "red" Dashboard indicators for</p>	<p>PBIS is an evidence based practice proven to improve student outcomes for unduplicated students in suspension rates, attendance and chronic absenteeism rates.</p> <p>This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs</p>	<p>2.4 Annual 5% decrease in discipline referral rates for major incidents including suspensions</p> <p>2.2 Annual 3% decrease in Truancy/chronic absenteeism rates</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>suspension including the following student groups at Thomas E Mathews:school level: All students,SED, Hispanic, White Yuba COE LEA level: All Students, SED, SWD, Hispanic, White</p> <p>Scope: Schoolwide</p>	<p>and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	
2.4	<p>Action: Behavior Specialist</p> <p>Need: Multiple measures including local, state testing and ILP review indicate that unduplicated students have significant achievement gaps and credit deficiency. (see Goal 1 "WHY") Review of student discipline incidents, suspensions and chronic attendance indicate that Unduplicated students have a high rate of negative outcomes in these indicators specifically "red" Dashboard indicators for suspension including the following student groups at Thomas E Mathews:school level: All students,SED, Hispanic, White Yuba COE LEA level: All Students, SED, SWD, Hispanic, White</p> <p>Scope: Schoolwide</p>	<p>Providing behavior plans for unduplicated students in ILPs and IEPs, barriers to positive student outcomes will be reduced This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	<p>1.6- Annual increase 10% of students making growth on California Assessment of Student Performance and Progress (CAASPP) in English Language Arts 1.7-Annual increase 10% of students making growth on California Assessment of Student Performance and Progress (CAASPP) in mathematics 1.8-Annual increase 10% of students making growth on California Assessment of Student Performance and Progress (CAASPP) in Next Generation Science Standards</p> <p>2.4 Annual 5% decrease in discipline referral rates for major incidents including suspensions</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
2.5	<p>Action: Parent Engagement</p> <p>Need: Parents of incarcerated, unduplicated students have limited access to their student's educational program as evidenced by low parent engagement rates</p> <p>Scope: Schoolwide</p>	<p>Providing opportunities for engagement in coordination with family visits at TCJRC will increase parent access for parents of unduplicated students.</p> <p>This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	2.10 Annual 5% increase in parent participation rate
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>Scope: Schoolwide</p>	<p>Restorative Practices is an evidence based practice proven to increase the positive student outcomes for unduplicated students</p> <p>This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	2.4 Annual 5% decrease in discipline referral rates for major incidents including suspensions
2.7	<p>Action: Parent Project</p> <p>Need:</p>	<p>Parent Project is an evidence based parent class proven to increase positive student outcomes in suspension rates, attendance rates and chronic absenteeism.</p>	2.4 Annual 5% decrease in discipline referral rates for major incidents including suspensions

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>Review of student discipline incidents, suspensions and chronic attendance indicate that Unduplicated students have a high rate of negative outcomes in these indicators; specifically "red" Dashboard indicators for suspension including the following student groups at Thomas E Mathews:school level: All students,SED, Hispanic, White Yuba COE LEA level: All Students, SED, SWD, Hispanic, White</p> <p>Scope: Schoolwide</p>	<p>This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	
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>Review of student discipline incidents, suspensions and chronic attendance indicate that Unduplicated students have a high rate of negative outcomes in these indicators; specifically "red" Dashboard indicators for suspension including the following student groups at Thomas E Mathews:school level: All students,SED, Hispanic, White</p>	<p>Probation Officer interacts with unduplicated students and provides staff with supports as interventions as needed.</p> <p>This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	2.4 Annual 5% decrease in discipline referral rates for major incidents including suspensions

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>Yuba COE LEA level: All Students, SED, SWD, Hispanic, White</p> <p>Scope: Schoolwide</p>		
2.9	<p>Action: SARB Coordinator</p> <p>Need: County Court and Community School unduplicated students have high rate of truancy Review of student discipline incidents, suspensions and chronic attendance indicate that Unduplicated students have a high rate of negative outcomes in these indicators; specifically "red" Dashboard indicators for suspension including the following student groups at Thomas E Mathews:school level: All students,SED, Hispanic, White Yuba COE LEA level: All Students, SED, SWD, Hispanic, White (see Goal 2 "WHY")</p> <p>Scope: Schoolwide</p>	<p>Provide program support and interventions to SARB that focus on improving unduplicated student attendance and chronic absenteeism This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	<p>2.2 Annual 3% decrease in Truancy/chronic absenteeism rates</p>
2.10	<p>Action: Student Resource Officer</p> <p>Need: Educational partner feedback data indicates the Student Resource Officer on campus</p>	<p>Student Resource Officer interacts with unduplicated students and provides staff with supports as interventions as needed This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will</p>	<p>2.4 Annual 5% decrease in discipline referral rates for major incidents including suspensions</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>creates a safer school and more effective learning environment Review of student discipline incidents, suspensions and chronic attendance indicate that Unduplicated students have a high rate of negative outcomes in these indicators; specifically "red" Dashboard indicators for suspension including the following student groups at Thomas E Mathews:school level: All students,SED, Hispanic, White Yuba COE LEA level: All Students, SED, SWD, Hispanic, White</p> <p>Scope: Schoolwide</p>	<p>benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	
2.11	<p>Action: Youth Advocate Director</p> <p>Need: Multiple measures including ILP review indicate that students have significantly high level of barriers to successfully engaging in educational programs. Review of student discipline incidents, suspensions and chronic attendance indicate that Unduplicated students have a high rate of negative outcomes in these indicators; specifically "red" Dashboard indicators for suspension including the following student groups at Thomas E Mathews:school level: All students,SED, Hispanic, White Yuba COE LEA level: All Students, SED, SWD, Hispanic, White (See Goal 2 "WHY")</p>	<p>Youth Advocacy Director coordinates various wrap around type services to reduce barriers and increase positive student outcomes for unduplicated students This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	<p>2.4 Annual 5% decrease in discipline referral rates for major incidents including suspensions 2.2 Annual 3% decrease in Truancy/chronic absenteeism rates</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: Schoolwide		
2.12	Action: Parent Engagement 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 as evidenced by low parent participation rates Scope: Schoolwide	Providing workshops for parents of unduplicated students will increase their ability to provide supports and increase positive student outcomes. This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.	2.10 Annual 5% increase in parent participation rate
2.13	Action: Wellbeing Universal Screener Need: Multiple measures including ILP review and educational partner feedback indicate that unduplicated students face multiple barriers to successfully engaging in their educational program due to social, emotional and overall wellness issues. Scope: Schoolwide	Providing a universal screener will support identifying interventions and supports to address the barriers that unduplicated students face in being successfully engaged in their educational program. This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.	2.4 Annual 5% decrease in discipline referral rates for major incidents including suspensions 2.2 Annual 3% decrease in Truancy/chronic absenteeism 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
2.14	<p>Action: Parent Engagement</p> <p>Need: Review of multiple measures including parent feedback during enrollment and orientation 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>This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	2.10 Annual 5% increase in parent participation rate
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>	<p>PBIS Tier 3, RENEW is an evidence based practice that is proven to streamline coordination of services and provide an increase to positive student outcomes for unduplicated students.</p> <p>This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	2.4 Annual 5% decrease in discipline referral rates for major incidents including suspensions
2.16	<p>Action: Social Emotional Health and Well-being</p> <p>Need:</p>	<p>Providing a universal screener will support identifying interventions and supports to address the barriers that unduplicated students face in being successfully engaged in their educational program.</p>	2.4 Annual 5% decrease in discipline referral rates for major incidents including suspensions

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 ILP review and educational partner feedback indicate that unduplicated students face multiple barriers to successfully engaging in their educational program due to social, emotional and overall wellness issues.</p> <p>Scope: Schoolwide</p>	<p>This action was designed with the needs of unduplicated students at the forefront, and the COE anticipates that unduplicated students will benefit the most from these services when compared to their non-unduplicated peers. However, due to the nature of the COE's programs and the high percentage of unduplicated students being served, the COE will be providing these services to all students on a Schoolwide basis.</p>	<p>2.2 Annual 3% decrease in Truancy/chronic absenteeism rates</p>

Limited Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
1.14	<p>Action: English Learner Curriculum</p> <p>Need: Increased number of middle school grade level students enrolled during 2024-25 school year</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>English Learner curriculum designed for middle school grade levels will provide the developmentally appropriate instruction for middle school students. This action was developed based on program teachers requesting that curriculum for middle school grade level English Learner students</p>	<p>1.5- Annual increase 10% of students making growth on local benchmark assessment proficiency</p>

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

2025-26 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	5,322,933	436,912	8.208%	4.149%	12.357%

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	\$316,180.00	\$1,750,180.00	\$990,880.00	\$759,300.00

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 Learners Foster Youth Low Income	Yes	School wide	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	
1	1.2	Intervention Teacher	English Learners Foster Youth Low Income	Yes	School wide	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	
1	1.3	Curriculum Instructional Materials	Foster Youth Low Income	Yes	School wide	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	
1	1.4	Local Assessment System	English Learners Foster Youth Low Income	Yes	School wide	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	
1	1.5	Technology Work Plan	All	No			All Schools	2024-27 school year	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	
1	1.6	Career Technical Education	All	No			All Schools	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			All Schools	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 Learners Foster Youth Low Income	Yes	School wide	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	
1	1.9	Food Service Assistant	All	No			Specific Schools: Thomas E. Mathews All	2024-27 school years	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	

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
1	1.10	Classroom Observations, Walkthrough and Feedback	All	No					\$0.00	\$0.00	\$0.00				\$0.00	
1	1.11	Nucleos instructional platform	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	All Schools	2024-27 school years	\$0.00	\$50,000.00	\$50,000.00				\$50,000.00	
1	1.12	Instructional Policies	All	No			All Schools	2024-25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1	1.13	Teacher Retention	All	No			All Schools	2024-25 school year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1	1.14	English Learner Curriculum		Yes	Limited to Unduplicated Student Group(s)			2025-2027	\$0.00	\$5,000.00				\$5,000.00	\$5,000.00	
2	2.1	Student Activities	English Learners Foster Youth Low Income	Yes	School wide	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	
2	2.2	Parent Engagement	English Learners Foster Youth Low Income	Yes	School wide	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	
2	2.3	Positive Behavior Interventions and Supports (PBIS)	English Learners Foster Youth Low Income	Yes	School wide	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	
2	2.4	Behavior Specialist	English Learners Foster Youth Low Income	Yes	School wide	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	
2	2.5	Parent Engagement	English Learners Foster Youth Low Income	Yes	School wide	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	
2	2.6	Restorative Practices	English Learners Foster Youth Low Income	Yes	School wide	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	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
2	2.7	Parent Project	English Learners Foster Youth Low Income	Yes	School wide	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	
2	2.8	Probation Officer	English Learners Foster Youth Low Income	Yes	School wide	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	
2	2.9	SARB Coordinator	English Learners Foster Youth Low Income	Yes	School wide	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	
2	2.10	Student Resource Officer	English Learners Foster Youth Low Income	Yes	School wide	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	
2	2.11	Youth Advocate Director	English Learners Foster Youth Low Income	Yes	School wide	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	
2	2.12	Parent Engagement	English Learners Foster Youth Low Income	Yes	School wide	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 Learners Foster Youth Low Income	Yes	School wide	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 Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income		2024-2027	\$0.00	\$3,000.00	\$3,000.00				\$3,000.00	
2	2.15	PBIS	English Learners Foster Youth Low Income	Yes	School wide	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	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: Thomas E Mathews	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	

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
4	4.1	Foster Youth Coordinator/Laision	Foster Youth	No			All Schools	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			Specific Schools: Thomas E Mathews	2024-27 school year	\$108,000.00	\$0.00		\$108,000.00			\$108,000.00	
5	5.2	Equity Multiplier staff Harry P B Carden	Socio-economically Disadvantaged	No			Specific Schools: Harry P B Carden	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			All Schools	2024-27 school year	\$0.00	\$15,000.00		\$15,000.00			\$15,000.00	

2025-26 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
5,322,933	436,912	8.208%	4.149%	12.357%	\$825,200.00	0.000%	15.503 %	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	
1	1.2	Intervention Teacher	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$131,200.00	
1	1.3	Curriculum Instructional Materials	Yes	Schoolwide	Foster Youth Low Income	All Schools	\$179,000.00	
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	
1	1.11	Nucleos instructional platform	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$50,000.00	
1	1.14	English Learner Curriculum	Yes	Limited to Unduplicated Student Group(s)				

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	
2	2.2	Parent Engagement	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$3,000.00	
2	2.3	Positive Behavior Interventions and Supports (PBIS)	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$60,000.00	
2	2.4	Behavior Specialist	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$48,000.00	
2	2.5	Parent Engagement	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Carden School	\$1,000.00	
2	2.6	Restorative Practices	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$32,000.00	
2	2.7	Parent Project	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$35,000.00	
2	2.8	Probation Officer	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$70,000.00	
2	2.9	SARB Coordinator	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$5,000.00	
2	2.10	Student Resource Officer	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$30,000.00	
2	2.11	Youth Advocate Director	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$80,000.00	
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	
2	2.16	Social Emotional Health and Well-being	Yes	Schoolwide	English Learners Foster Youth Low Income			

2024-25 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$1,745,180.00	\$1,273,935.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Professional Development	Yes	\$8,000.00	0
1	1.2	Intervention Teacher	Yes	\$255,880.00	219,241
1	1.3	Curriculum Instructional Materials	Yes	\$179,000.00	0
1	1.4	Local Assessment System	Yes	\$7,000.00	4150
1	1.5	Technology Work Plan	No	\$10,000.00	0
1	1.6	Career Technical Education	No	\$200,000.00	231,502
1	1.7	College Readiness / Hall to Home	No	\$175,000.00	114,940
1	1.8	Pilot Supplemental Instructional Materials	Yes	\$25,000.00	0
1	1.9	Food Service Assistant	No	\$15,000.00	21,264
1	1.10	Classroom Observations, Walkthrough and Feedback	No	\$0.00	0
1	1.11	Nucleos instructional platform	Yes	\$50,000.00	12,500

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	1.12	Instructional Policies	No	\$0.00	0
1	1.13	Teacher Retention	No	\$0.00	0
2	2.1	Student Activities	Yes	\$5,000.00	2612
2	2.2	Parent Engagement	Yes	\$3,000.00	0
2	2.3	Positive Behavior Interventions and Supports (PBIS)	Yes	\$60,000.00	64,130
2	2.4	Behavior Specialist	Yes	\$73,000.00	49,668
2	2.5	Parent Engagement	Yes	\$1,000.00	1575
2	2.6	Restorative Practices	Yes	\$32,000.00	0
2	2.7	Parent Project	Yes	\$35,000.00	800
2	2.8	Probation Officer	Yes	\$70,000.00	65,000
2	2.9	SARB Coordinator	Yes	\$5,000.00	5,000
2	2.10	Student Resource Officer	Yes	\$30,000.00	30,000
2	2.11	Youth Advocate Director	Yes	\$80,000.00	80,000

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	2.12	Parent Engagement	Yes	\$2,000.00	1100
2	2.13	Wellbeing Universal Screener	Yes	\$5,000.00	0
2	2.14	PBIS	Yes	\$50,000.00	54,500
2	2.15	Parent Engagement	Yes	\$3,000.00	0
2	2.16	Social Emotional Health and Well-being	No	\$20,000.00	16,500
3	3.1	Expelled Youth Plan Coordinator	No	\$10,000.00	0
4	4.1	Foster Youth Coordinator/Laison	No	\$60,000.00	65,504
4	4.2	Prevention Secretary/Accountant	No	\$16,000.00	15,534
4	4.3	Foster Focus Data System	No	\$2,300.00	2,300
4	4.4	Foster Youth Educational Caseworker	No	\$80,000.00	59,115
4	4.5	Foster Youth Conferences	No	\$7,000.00	1,000
5	5.1	Equity Multiplier staff Thomas E Mathews	No	\$108,000.00	108,000
5	5.2	Equity Multiplier staff Harry P B Carden	No	\$48,000.00	48,000

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)
5	5.3	Equity Multiplier materials and supplies	No	\$15,000.00	0

2024-25 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)
538254	\$825,200.00	\$315,122.00	\$510,078.00	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Professional Development	Yes	\$4,000.00	0	0	
1	1.2	Intervention Teacher	Yes	\$131,200.00	131,200	0	
1	1.3	Curriculum Instructional Materials	Yes	\$179,000.00	0	0	
1	1.4	Local Assessment System	Yes	\$7,000.00	4150		
1	1.8	Pilot Supplemental Instructional Materials	Yes	\$25,000.00	0	0	
1	1.11	Nucleos instructional platform	Yes	\$50,000.00	12,500		
2	2.1	Student Activities	Yes	\$5,000.00	2612	0	
2	2.2	Parent Engagement	Yes	\$3,000.00	0	0	
2	2.3	Positive Behavior Interventions and Supports (PBIS)	Yes	\$60,000.00	9360	0	
2	2.4	Behavior Specialist	Yes	\$48,000.00	0	0	
2	2.5	Parent Engagement	Yes	\$1,000.00	0	0	
2	2.6	Restorative Practices	Yes	\$32,000.00	0	0	
2	2.7	Parent Project	Yes	\$35,000.00	800	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	65,000	0	
2	2.9	SARB Coordinator	Yes	\$5,000.00	5,000	0	
2	2.10	Student Resource Officer	Yes	\$30,000.00	30,000	0	
2	2.11	Youth Advocate Director	Yes	\$80,000.00	0	0	
2	2.12	Parent Engagement	Yes	\$2,000.00	0		
2	2.13	Wellbeing Universal Screener	Yes	\$5,000.00	0		
2	2.14	PBIS	Yes	\$3,000.00			
2	2.15	Parent Engagement	Yes	\$50,000.00	54,500		

2024-25 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
5,378,071	538254	0	10.008%	\$315,122.00	0.000%	5.859%	\$223,132.00	4.149%

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 and Senate Bill 153, Chapter 38, Statutes of 2024.

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. LEAs may also provide information about their strategic plan, vision, etc.

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.
- LEAs may also provide information about their strategic plan, vision, etc.
- 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.

EC Section 52064.4 requires that an LEA that has unexpended Learning Recovery Emergency Block Grant (LREBG) funds must include one or more actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of EC Section 52064.4, all LEAs must do the following:

- For the 2025–26, 2026–27, and 2027–28 LCAP years, identify whether or not the LEA has unexpended LREBG funds for the applicable LCAP year.
 - If the LEA has unexpended LREBG funds the LEA must provide the following:
 - The goal and action number for each action that will be funded, either in whole or in part, with LREBG funds; and
 - An explanation of the rationale for selecting each action funded with LREBG funds. This explanation must include:
 - An explanation of how the action is aligned with the allowable uses of funds identified in [EC Section 32526\(c\)\(2\)](#); and
 - An explanation of how the action is expected to address the area(s) of need of students and schools identified in the needs assessment required by [EC Section 32526\(d\)](#).
 - For information related to the allowable uses of funds and the required needs assessment, please see the Program Information tab on the [LREBG Program Information](#) web page.
 - Actions may be grouped together for purposes of these explanations.
 - The LEA may provide these explanations as part of the action description rather than as part of the Reflections: Annual Performance.
 - If the LEA does not have unexpended LREBG funds, the LEA is not required to conduct the needs assessment required by EC Section 32526(d), to provide the information identified above or to include actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs.

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

Requirements

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

- **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\(b\)\(1\)](#) 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.
- **Required metrics for actions supported by LREBG funds:** To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.
 - The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #
<ul style="list-style-type: none">• 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

For English Learners and Long-Term English Learners

- 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.

For Technical Assistance

- 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.

For Lowest Performing Dashboard Indicators

- 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.

For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.
 - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to [EC Section 32526\(d\)](#). For information related to the required needs assessment please see the Program Information tab on the [LREBG](#)

[Program Information](#) web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the [California Statewide System of Support LREBG Resources](#) web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32526(d).

- School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.
- As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in [EC Section 32526\(c\)\(2\)](#).
- LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
 - Identify the action as an LREBG action;
 - Include an explanation of how research supports the selected action;
 - Identify the metric(s) being used to monitor the impact of the action; and
 - Identify the amount of LREBG funds being used to support the action.

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:

- 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 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 2024

JUVENILE FACILITY EDUCATION PROGRAM REVIEW AND EVALUATION
Juvenile Halls and Camps

FACILITY NAME: Yuba County Juvenile Hall		COUNTY: Yuba
FACILITY ADDRESS (STREET, CITY, ZIP CODE, TELEPHONE): 1023 14 th Street, Marysville, Ca 95901		
CHECK THE FACILITY TYPE AS DEFINED IN TITLE 15, SECTION 1302	JUVENILE HALL X	CAMP X
DATE EVALUATED: May 27, 2025		
EDUCATION PROGRAM EVALUATOR(S) (NAME, TITLE, TELEPHONE): Barbara Mandelbaum, Educational Consultant CA Administrative Credential (559) 583-0663 <div style="float: right; text-align: right;">  5/27/25 </div>		
EDUCATION STAFF INTERVIEWED (NAME, TITLE, TELEPHONE): Bobbi Abold, Deputy Superintendent, Yuba County Office of Education Sherry Fortner, Principal Ken Hamel, Director, Adult Education/CTE Jessica Geireman, Director, Curriculum and Instruction		

Purpose

The facility administrator is required to request an annual review of each required element of the facility's education program by the Superintendent of Schools. A report or review checklist on compliance, deficiencies, and corrective action needed to achieve compliance with this section must be provided to the facility administrator.

The Superintendent of Schools shall conduct this review in conjunction with a qualified outside agency or individual. It is important to note that the regulation prohibits the Superintendent of Schools from delegating this review to the principal or any staff of a juvenile court school site; the intent of this regulation is that an independent third-party review is conducted.

Upon receipt of the review, the facility administrator or designee shall review each item with the Superintendent of Schools and shall take whatever corrective action is necessary to address each deficiency and to fully protect the educational interests of all youth in the facility.

Instructions

To complete the review, assess each element listed in the checklists and document the findings in the "comments" section. Columns in the checklist identify compliance as "Yes", "No", or "N/A" (not applicable). When the evaluator assessing the education program "checks" a column to indicate that the facility is out of compliance with all or part of a regulation, or indicates that all or part of a regulation is not applicable, a brief explanation is required in the comments section. This explanation is critical; it assists both the BSCC and facility staff in understanding the rationale for the decision and highlights what needs correction. **Policies and procedures must be written and implemented to be in compliance.**

Education program evaluators may elect to assess areas that are not covered by the inspection checklists. If this is done, the additional issues must be clearly delineated on a separate sheet to maintain their distinction from the BSCC Title 15 checklist. For information purposes, this additional sheet should be attached and distributed with the checklist.

Checklists and regulations are available on the BSCC website (http://www.bscc.ca.gov/s_fsresources). Please contact the BSCC Field Representative assigned to your county at the number below or through e-mail access on the website.

Board of State and Community Corrections; FSO Division
2590 Venture Oaks Way, Suite 200, Sacramento, CA 95833
Phone: 916-445-5073; <http://www.bscc.ca.gov/>

JUVENILE FACILITY EDUCATION PROGRAM REVIEW AND EVALUATION

1370. Education Program	YES	NO	N/A	COMMENTS
(a) School Programs The County Board of Education shall provide for the administration and operation of juvenile court schools in conjunction with the Chief Probation Officer, or designee pursuant to applicable State laws.	X			
The school and facility administrators shall develop and implement written policy and procedures to ensure communication and coordination between educators and probation staff.	X			
Culturally responsive and trauma-informed approaches should be applied when providing instruction.	X			
Education staff should collaborate with the facility administrator to use technology to facilitate learning and ensure safe technology practices.	X			
The facility administrator shall request an annual review of each required element of the program by the Superintendent of Schools, and a report or review checklist on compliance, deficiencies, and corrective action needed to achieve compliance with this section.	X			
Such a review, when conducted, cannot be delegated to the principal or any other staff of any juvenile court school site.	X			
The Superintendent of Schools shall conduct this review in conjunction with a qualified outside agency or individual. Upon receipt of the review, the facility administrator or designee shall review each item with the Superintendent of Schools and shall take whatever corrective action is necessary to address each deficiency and to fully protect the educational interests of all youth in the facility.	X			
(b) Required elements The facility school program shall comply with the State Education Code and County Board of Education policies.	X			
As stated in the 2009 California Standards for the Teaching Profession, teachers shall establish and maintain learning environments that are physically, emotionally, and intellectually safe.	X			
Youth shall be provided a rigorous, quality educational program that responds to the different learning styles and abilities of students and prepares them for high school graduation, career entry, and post-secondary education.	X			
(1) The course of study shall comply with the State Education Code and include, but not be limited to, courses required for high school graduation.	X			
(2) Information and preparation for the High School Equivalency Test as approved by the California Department of Education shall be made available to eligible youth.	X			
(3) Youth shall be informed of post-secondary education and vocational opportunities.	X			

1370. Education Program	YES	NO	N/A	COMMENTS
(4) Administration of the High School Equivalency Tests as approved by the California Department of Education, shall be made available when possible.	X			
(5) Supplemental instruction shall be afforded to youth who do not demonstrate sufficient progress towards grade level standards.	X			
(6) The minimum school day shall be consistent with State Education Code Requirements for juvenile court schools. The facility administrator, in conjunction with education staff, must ensure that operational procedures do not interfere with the time afforded for the minimum instructional day. Absences, time out of class or educational instruction, both excused and unexcused, shall be documented.	X			
(7) Education shall be provided to all youth regardless of classification, housing, security status, disciplinary or separation status, including room confinement, except when providing education poses an immediate threat to the safety of self or others. Education includes, but is not limited to, related services as provided in a youth's Section 504 Plan or Individualized Education Program (IEP).	X			
(c) School Discipline				
(1) Positive behavior management will be implemented to reduce the need for disciplinary action in the school setting and be integrated into the facility's overall behavioral management plan and security system.	X			
(2) School staff shall be advised of administrative decisions made by probation staff that may affect the educational programming of students.	X			
(3) Except as otherwise provided by the State Education Code, expulsion/suspension from school shall be imposed only when other means of correction fails to bring about proper conduct. School staff shall follow the appropriate due process safeguards as set forth in the State Education Code including the rights of students with special needs. School staff shall document the other means of correction used prior to imposing expulsion/suspension if an expulsion/suspension is ultimately imposed	X			
(4) The facility administrator, in conjunction with education staff will develop policies and procedures that address the rights of any student who has continuing difficulty completing a school day.	X			
(d) Provisions for Special Populations				
(1) State and federal laws and regulations shall be observed for all individuals with disabilities or suspected disabilities. This includes but is not limited to child find, assessment, continuum of alternative placements, manifestation determination reviews, and implementation of Section 504 Plans and Individualized Education Programs.	X			

1370. Education Program	YES	NO	N/A	COMMENTS
(2) Youth identified as English Learners shall be afforded an educational program that addresses their language needs pursuant to all applicable state and federal laws and regulations governing programs for EL students.	X			
(e) Educational Screening and Admission				
(1) Youth shall be interviewed after admittance and a record maintained that documents a youth's educational history, including but not limited to:	X			
(A) School progress/school history;	X			
(B) Home Language Survey and the results of the State Test used for English language proficiency;	X			
(C) Needs and services of special populations as defined by the State Education Code, including but not limited to, students with special needs.; and,	X			
(D) Discipline problems.	X			
(2) Youth will be immediately enrolled in school. Educational staff shall conduct an assessment to determine the youth's general academic functioning levels to enable placement in core curriculum courses.	X			
(3) After admission to the facility, a preliminary education plan shall be developed for each youth within five school days.	X			
(4) Upon enrollment, education staff shall comply with the State Education Code and request the youth's records from his/her prior school(s), including, but not limited to, transcripts, Individual Education Program (IEP), 504 Plan, state language assessment scores, immunization records, exit grades, and partial credits. Upon receipt of the transcripts, the youth's educational plan shall be reviewed with the youth and modified as needed. Youth should be informed of the credits they need to graduate.	X			
(f) Educational Reporting				
(1) The complete facility educational record of the youth shall be forwarded to the next educational placement in accordance with the State Education Code.	X			Carden does not hold CUM files. The school forwards transcripts for grades 9-12, report cards for all other grades, and transition documents, including IEPs and 504 Plans.
(2) The County Superintendent of Schools shall provide appropriate credit (full or partial) for course work completed while in juvenile court school in accordance with the State Education Code.	X			
(g) Transition and Re-Entry Planning				
(1) The Superintendent of Schools and the Chief Probation Officer or designee, shall develop policies and procedures to meet the transition needs of youth, including the development of an education transition plan, in accordance with the State Education Code and in alignment with Title 15, Minimum Standards for Juvenile Facilities, Section 1355.	X			

1370. Education Program	YES	NO	N/A	COMMENTS
(h) Post-Secondary Education Opportunities				
(1) The school and facility administrator should, whenever possible, collaborate with local post-secondary education providers to facilitate access to educational and vocational opportunities for youth that considers the use of technology to implement these programs.	X			

Summary of educational evaluation:

Carden is compliant in all areas. No corrective action is needed.

Charter School Request for Material Revision to Charter

School: Yuba Environmental Science TK-12 Charter Academy

Date submitted: 4/15/2025

E.C. 47607(a)(2)

Material revisions of charters are governed by the standards and criteria in Section 47605. They shall include, but not be limited to, a reasonably comprehensive description of any new requirement of charter schools enacted into law after the charter was originally granted or last renewed.

This document is a template for your revision request. Please use as many pages as needed to describe your request thoroughly.

Please complete all parts of each of the following sections:

1. Summary of Request and Board Approval

Provide the following information on an attached sheet/letterhead:

- a. A request for material revision. Include:*
 - i. a description of the proposed material revision, including sufficient detail and background information as to why the material revision is necessary*
 - ii. how it will impact the charter and authorizing entity*
- b. The estimated fiscal impact of the material revision.*
- c. The charter school governing board approval date for this material revision. Include a copy of the approved minutes.*

Yuba Environmental Science Charter Academy ("YES" or the "Charter School"), which currently serves grades TK-12, submits this request for a material revision (the "Material Revision") of its charter (the "Charter") to the Yuba County Office of Education and Yuba County Board of Education (collectively, the "County"). YES is seeking this Material Revision to memorialize in its charter petition the long-term independent study¹ program that has been offered since its inception. (See, Attachment 1.)

The Charter School stopped allowing new students to participate in long-term independent study immediately, to comply with the County's request. Because the long-term independent study program has been in operation since 2008 for elementary and middle school grades, the Material Revision will not impact the Charter School, the County, or neighboring school districts, in that YES already has the structure in place to fulfill the requirements for independent study, and has been serving this student population for years. While the high school program is newer, the Charter School does not advertise the program and does not seek to recruit students for the long-term independent study program, especially at the high school level. The Charter School is gratified to be able to offer

¹ As used herein, the phrase "long-term" means students participating in independent study for sixteen (16) days or more in a school year.

this program to support students and families who need it. The fiscal impact of the material revision is little to none.

Our governing board, the YES Council of Directors (“COD”), has directed this process, and has taken formal action related to this Material Revision. At a regularly scheduled meeting on February 27, 2025, the YES COD approved a motion to authorize submission of the charter Material Revision to memorialize the Charter School’s long-term independent study program, and the other related document be approved and submitted to YCOE.

Please see the attached cover letter for additional information.

2. *New Legal Requirements*

Address any new legal requirements of charter schools enacted into law after the charter was originally granted or last renewed. If none are relevant to your school, please indicate so with ‘NA’. Otherwise, please turn on ‘Track Changes’ in Microsoft Word to record these legal updates.

In accordance with County policy, the Charter School lists below a summary of updates to the charter reflecting new requirements of charter schools enacted into law after the charter was last renewed and relevant to the Charter School. The petition review matrix further outlines these changes based on the redlined version of the Material Revision. In addition to the redlined updates to the charter submitted herewith, a summary of these changes include, but are not limited to:

- Throughout: Statutory updates to all governing law and references thereto throughout the charter.
- Affirmation and Declaration: Updates to reflect changes in law.
- Element 1: Updates to reflect graduation requirements for students with exceptional needs; TK classroom requirements; the independent study program description; special education revisions to reflect the current legal status; and additional legislative requirements.
- Element 2: Updates to Local Control and Accountability Plan mid-year updates.
- Element 5: Updates to credentialing requirements and CTE teacher qualifications.
- Element 6: Updates to reflect additional health and safety policies and procedures.
- Element 8: Updates to reflect McKinney-Vento Act requirements.
- Element 10: Updates to reflect changes in law related to suspension, expulsion, and involuntary removal policies and procedures.

3. *Acknowledge Inclusion of Requested Revision(s) to Existing Charter Document*

Include all the following:

a. original language of the approved petition

- i. Continue to ‘Track Changes’ to document revisions. Track Changes will strike out language to be deleted (~~language to be deleted~~) and underline language to be added (language to be added)*
- ii. Attach the redlined Word document to this template.*
- iii. Minor editing changes and formatting should not be included.*

Please see the redlined version of the Material Revision with all requested updates.

4. *Acknowledge that the Safety Plan is current and includes all legal requirements.*

I acknowledge that the School Safety Plan is current and includes all legal requirements.

Material Revision requested by:

Louise Miller, Principal/Superintendent
Print name and Title

Signature:  | Date: 4/15/2025

4930-5528-3485, v. 1

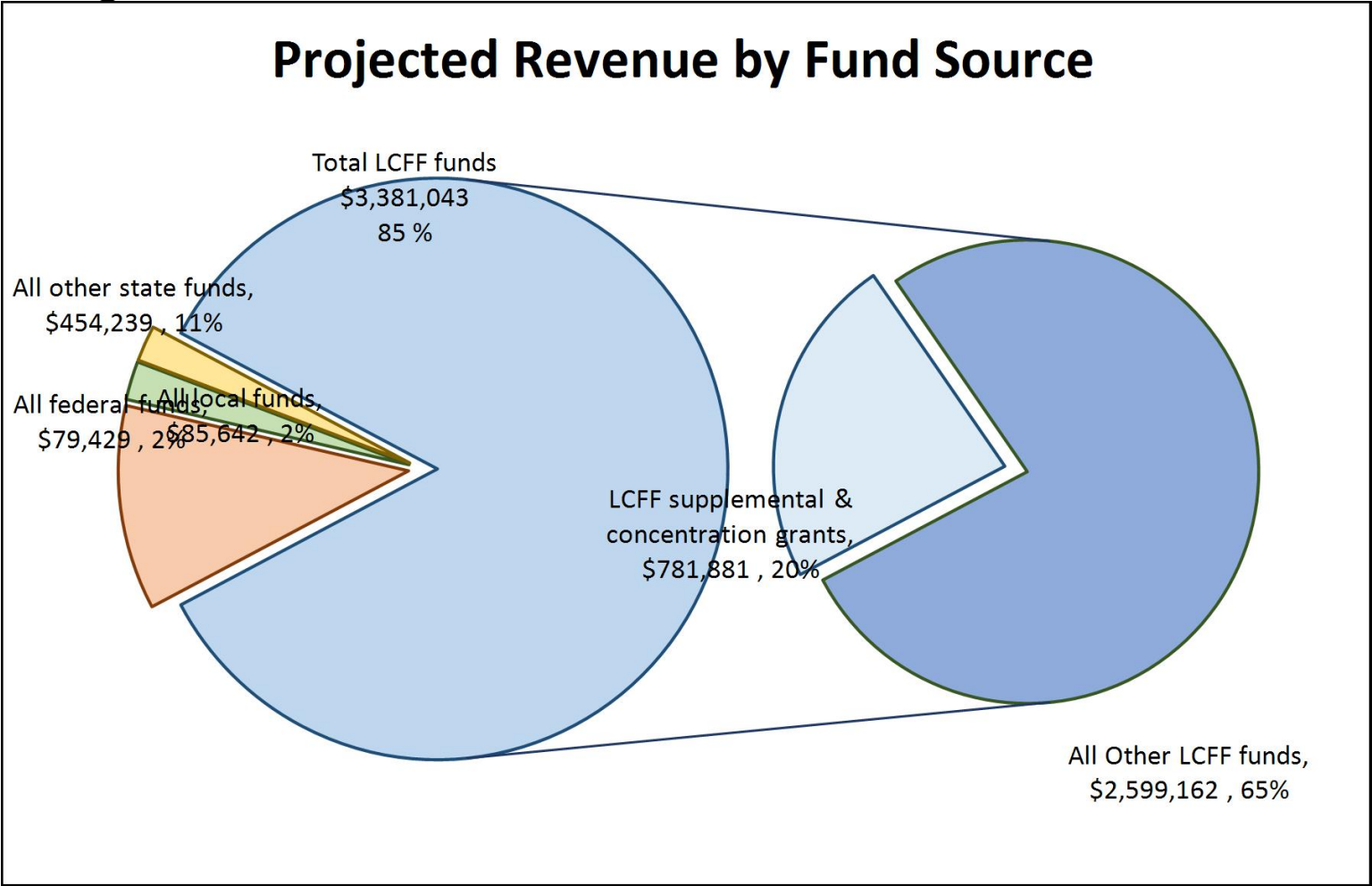


LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Yuba County Career Preparatory Charter School
CDS Code: 58105875830112
School Year: 2025-26
LEA contact information:
Cynthia A. Soares, M.S.
Director
cynthia.soares@yubacharterschool.org
530-749-4000

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

Budget Overview for the 2025-26 School Year

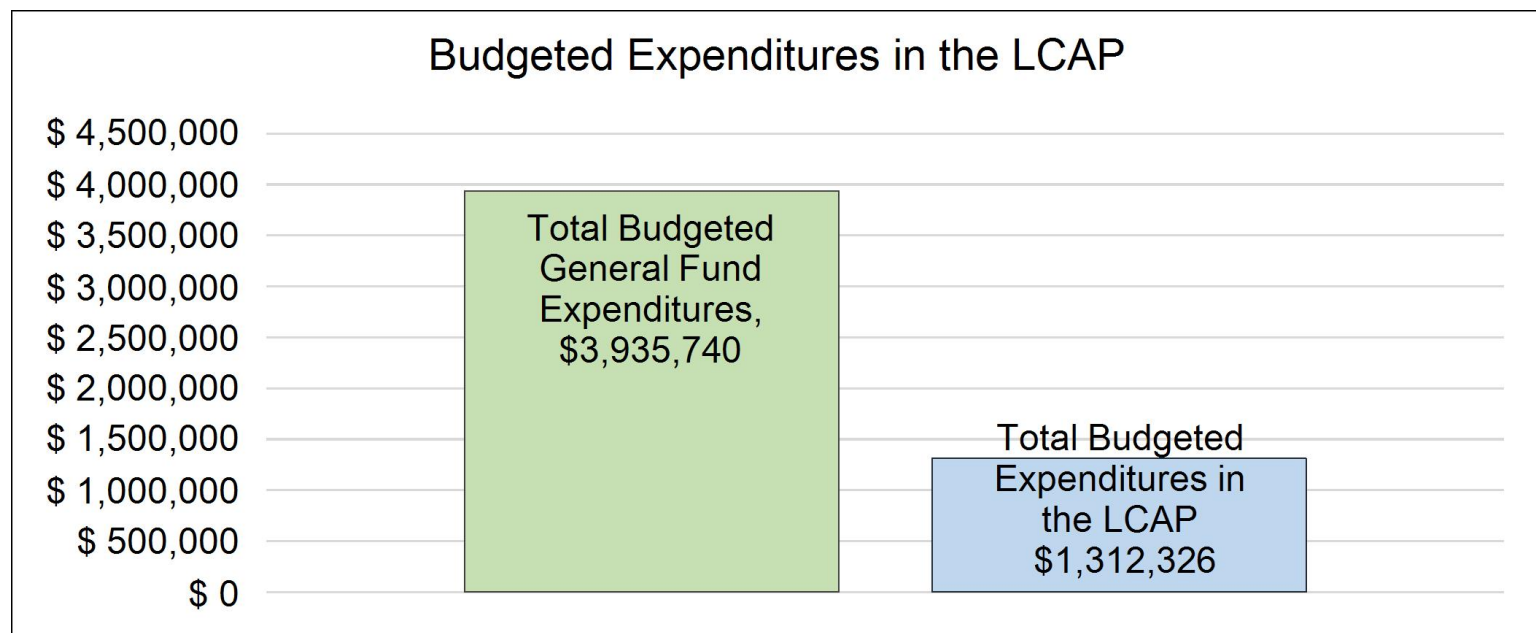


This chart shows the total general purpose revenue Yuba County Career Preparatory Charter School expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Yuba County Career Preparatory Charter School is \$4,000,353, of which \$3,381,043 is Local Control Funding Formula (LCFF), \$454,239 is other state funds, \$85,642 is local funds, and \$79,429 is federal funds. Of the \$3,381,043 in LCFF Funds, \$781,881 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much Yuba County Career Preparatory Charter School plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Yuba County Career Preparatory Charter School plans to spend \$3,935,740 for the 2025-26 school year. Of that amount, \$1,312,326 is tied to actions/services in the LCAP and \$2,623,414 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

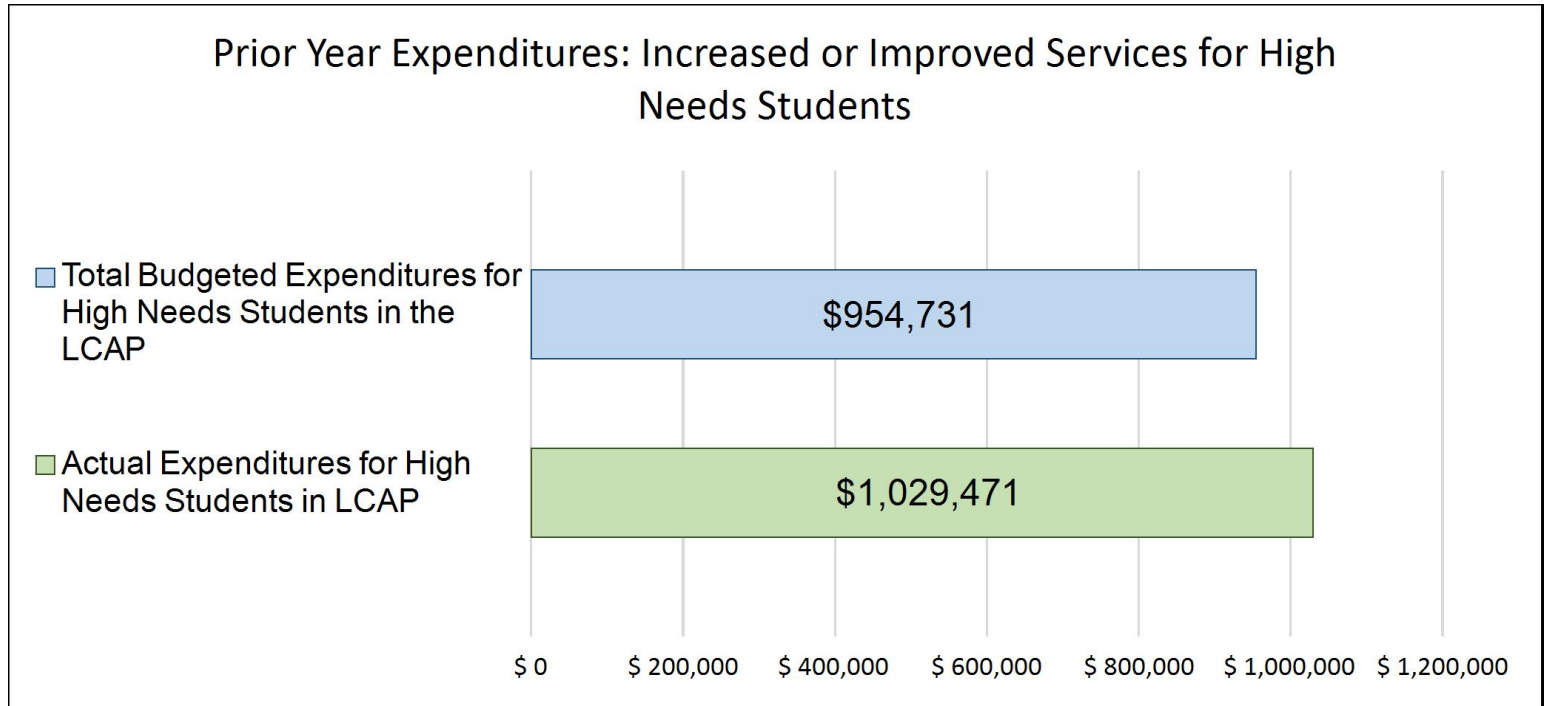
Base operating costs, including utilities, insurance, core curriculum, oversight costs, and administrative costs paid to the county office, as outlined in a Memorandum of Understanding (MOU), are not included in the Local Control and Accountability Plan (LCAP).

Increased or Improved Services for High Needs Students in the LCAP for the 2025-26 School Year

In 2025-26, Yuba County Career Preparatory Charter School is projecting it will receive \$781,881 based on the enrollment of foster youth, English learner, and low-income students. Yuba County Career Preparatory Charter School must describe how it intends to increase or improve services for high needs students in the LCAP. Yuba County Career Preparatory Charter School plans to spend \$780,316 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2024-25



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

The text description of the above chart is as follows: In 2024-25, Yuba County Career Preparatory Charter School's LCAP budgeted \$954,731 for planned actions to increase or improve services for high needs students. Yuba County Career Preparatory Charter School actually spent \$1,029,471 for actions to increase or improve services for high needs students in 2024-25.



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 Career Preparatory Charter School	Cynthia A. Soares, M.S. Director	cynthia.soares@yubacharterschool.org 530-749-4000

Plan Summary [2025-26]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Yuba County Career Preparatory Charter School (YCCPCS) is a WASC-accredited institution that proudly holds the Dashboard Alternative School Status (DASS), reflecting our commitment to serving students with unique educational needs. Founded in July 1995, YCCPCS emerged to address a gap in Yuba County, offering an alternative for students who struggled to thrive in traditional school programs, including those at the elementary and secondary levels. From the start, we emphasized a strong vocational focus, introducing Career Technical Education (CTE) programs to inspire students and provide practical pathways to completing their education. This need had previously gone unmet in our community.

Our students often arrive after facing challenges in conventional school settings. They’re drawn to YCCPCS for our flexible scheduling, hands-on CTE training opportunities, small class sizes, and personalized, engaging learning experiences. Many seek credit recovery to catch up on credits or to pursue early graduation. Over 74% of our students are considered at-risk and navigate chronic absenteeism, credit deficiency, emotional or behavioral difficulties, teen parenting, socio-economic hardships, health challenges, or unpredictable, traumatic circumstances. Trauma includes absent parents, emotional, physical, or sexual abuse, neglect, mental health struggles, homelessness, or time in foster care. Often, staff uncover these deeply personal stories when responding to students’ behaviors—whether they are acting out or falling behind academically. The barriers to achievement these students face require staff to have the capacity to build trust and understanding with students along their educational journey.

YCCPCS serves a diverse population, reflecting the school's dedication to supporting learners from varied backgrounds and needs. In 2024, this included 238 students across grades K-12. Ethnically, YCCPCS served approximately 50% Hispanic and 40% White populations. A

striking 90% of students were socioeconomically disadvantaged, underscoring the economic barriers faced. Additionally, 24% were Students with Disabilities, another 9% were Homeless, and 6% were Foster Youth. This mix highlights our role as a vital resource for students overcoming systemic and personal challenges.

At YCCPCS, creating a safe and supportive environment is at the heart of what we do. Our teachers, administration, and staff dedicate a significant amount of time to counseling students, de-escalating conflicts, and fostering meaningful connections to guide them toward success. Collaboration is key—our team regularly discusses how to best meet each student’s needs. Through our Independent Study (IS) program, students benefit from individualized pacing and one-on-one meetings with a Supervising Teacher, allowing them to focus on credit recovery or explore career and technical education (CTE) options tailored to their interests. We also offer a unique "Cohort" IS model, where two or three teachers work together in a classroom, each supporting up to five students during each Cohort time. These three-hour sessions include one hour of direct instruction and two hours for students to complete assignments, collaborate with peers, or meet with their Supervising Teacher.

While YCCPCS does not receive Equity Multiplier funding, we are committed to continuous improvement. We utilize the Local Control and Accountability Plan (LCAP) to meet planning requirements and align goals and actions for Comprehensive Support and Improvement (CSI), Differentiated Assistance, grants (e.g., the Learning Recovery Emergency Block Grant), and WASC accreditation. Having a set of aligned plans ensures we address the evolving needs of our students and community. By blending academic support with vocational training and a nurturing environment, we strive to empower every student to overcome obstacles and build a brighter future.

Reflections: Annual Performance

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

2024 ANNUAL PERFORMANCE REVIEW

YCCPCS evaluated its 2024 performance using the California School Dashboard, state/local data, and stakeholder input. This summary highlights achievements, challenges, and strategies to address identified needs.

SUCCESES

Academic Progress:

- CAASPP ELA improved by 45 points (yellow rating, 57 points below standard).
- CAASPP Math gained 22 points (orange rating, 164 points below standard, 0% proficiency).
- Participation rates: 97% ELA (+1%), 96% Math.
- STAR Assessments: Over 50% met/exceeded Reading standards; nearly 50% met/exceeded Math standards.

Graduation Rates:

- The 4/5-year rate increased from 14% to 51%.
- The 1-year rate (alternate metric) rose to 96% overall, with 89% White, 98% low-income, and 100% of students with disabilities and Hispanic students graduating.

School Climate:

- Suspension rate: 1% (+1%); zero expulsions.
- 100% access to standards-aligned materials and a broad course of study.
- CoVitality screener shows strong student connectedness, empathy, and emotional regulation.

Staff Satisfaction:

- 80% of staff completed the 24-25 Climate Survey; all areas met/exceeded 85% expectations.
- High satisfaction with leadership (89%), workplace safety (91%), mission implementation (89%), and school culture (85%).
- Over 80% of staff value professional development; 60% apply learned strategies.

ANNUAL NEEDS ASSESSMENT

Math Performance:

- Despite improvement, math achievement remains a priority for all students (orange, 164 points below standard).

Attendance:

- K-8 chronic absenteeism is high (29%, red), especially for Hispanic (39%) and socioeconomically disadvantaged students (35%).

Graduation & College/Career:

- The 4-/5-year graduation rate (51%) and college/career readiness (0%) remain red.
- First-year graduation plan completion dropped to 65% (-26%).

CAASPP Participation Gaps:

- ELA and math participation are below 95% for students with disabilities (88%), homeless students (89%), and American Indian/Alaska Native students (50%, two students).

Student Well-Being:

- CoVitality data indicates that students exhibit low persistence, zest, and optimism.

Parent Engagement:

- Annual survey participation is low (~10%), limiting input.
- Parents as part of the Charter Advisory Council (CAC) provided input for our local indicators and LCAP goals and metrics at our March 25, 2025.

2023 DASHBOARD RED INDICATORS (Remains unchanged for LCAP cycle)

- Overall red on ELA, math, graduation rate indicators, and 'very low' college/career readiness indicator.
- Red for low-income students in ELA, graduation rate, and college/career.

2024 DASHBOARD UPDATE

- Red: Graduation rate, college/career readiness.
- Yellow: ELA

-Orange: Math

-No student groups are red on the ELA/math indicators.

EXISTING STRATEGIES ADDRESSING IDENTIFIED NEED

1. Math Support: Foundational math classes (grades 6-12), drop-in tutoring, and paraeducator-led sessions.
2. Attendance: Tiered support, family engagement events, and surveys.
3. College/Career Readiness: Job fairs, dual enrollment, articulated courses, and graduation plan support.
4. Professional Development: 36 training days (e.g., PBIS, CoVitality, alternative education).
5. Continuous Improvement: Teacher surveys, leadership team, Charter Advisory Council, and data monitoring.
6. Data Systems: Local assessment tracking for actionable insights.
7. Student Support: Academic/social-emotional counseling and outreach.

2025-26 STRATEGY ENHANCEMENTS

1. Targeted Math Interventions (Goal 2.1):

- Train educators in differentiated instruction and CTE applications during PLC days.
- Boost participation for homeless students and students with disabilities.

2. K-8 Attendance & Engagement (Goal 1.2):

- Use Parent Square for attendance incentives.
- Co-design campaigns with the Charter Advisory Council.
- Ensure math intervention attendance via STAR results.
- Address barriers for Hispanic and low-income students.
- Work with community partners to improve CoVitality outcomes. Research indicates a priority focus on gratitude and persistence for maximum gains.

3. College/Career Pathways (Goal 1.3):

- Expand CTE articulations (e.g., Natural Resources).
- Offer more FAFSA and college workshops, including families.
- Ensure equitable pathway access for unduplicated students and those with IEPs.
- Increase first-year graduation plan completion.

4. Data-Driven Decisions (Goal 1.1):

- Refine data systems with YCOE/PCOE.
- Train staff on STAR report analysis.
- Observe high-performing DASS schools by Spring 2026.

Reflections: Technical Assistance

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

TECHNICAL ASSISTANCE

Due to the red performance level on the College/Career Indicator, YCCPCS qualifies for technical assistance under Education Code sections (e.g., EC 52071). The school is partnering with the Placer County Office of Education (PCOE) to address these challenges through targeted support in the following areas:

-Data Analysis: Review the Dashboard and local data to pinpoint the root causes of low performance.

-Data Systems: Refine systems for accurate, timely collection, disaggregation, and reporting of state and local assessment data.

-Strategy Refinement: Enhance interventions, including tiered support systems (Action 1.2) and professional development (Action 2.1).

-Implementation Monitoring: Track progress via leadership teams (Action 1.1) and continuous improvement processes (Action 2.2).

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.

YCCPCS is identified for Comprehensive Support and Improvement (CSI) for Graduation Rate.

Support for Identified Schools

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

Based on CSI allowable items identified in ESSA, Section 1003, YCCPCS developed a plan to support CSI strategies and activities in collaboration with education partners and conducted a needs assessment and root cause analysis to identify and implement appropriate evidence-based interventions, strategies, and activities. State and local data are being used to monitor and evaluate improvement efforts and review/identify resource inequities, which may include a review of the school budgets.

Beginning 2024-2025, YCCPCS site plans (LCAP, WASC, and the Charter) are aligned to focus staff efforts on continuous improvement based on identified needs. The Yuba County Office of Education (YCOE) Superintendent and Deputy Superintendent provide direct supervision over the school and support or delegate support of CSI plan implementation to the Director of Curriculum and Instruction and or other support positions.

Monitoring and Evaluating Effectiveness

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

YCOE/YCCPCS recently established a system to track state and local data, regardless of student group size, and is tracking and monitoring site plan implementation and effectiveness through the advisory council and leadership team. YCCPCS uses multiple data sources, including an annual needs assessment, to drive decision-making and plan refinement. This supports actions tied to key DASS indicators, such as increasing graduation and attendance rates and decreasing dropout rates. Student achievement data continues to be an area of focus.

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
ADMINISTRATION/COUNCIL & BOARD	<ol style="list-style-type: none"> 1. YCCPCS reports data annually to the Charter Advisory Council (CAC) and YCOE Board, including, at a minimum, CA Dashboard presentation, climate survey results, a Mid-year LCAP update, and staff PD survey results. 2. The Director prepares CAC updates, which allow for conversation and input on school improvement, professional development, and fiscal allocations. 3. The CAC reviews existing LCAP goals each spring and provides input on proposed goals and actions. 4. A public hearing on the proposed LCAP and budget is held during the regularly scheduled May Board meeting. The public can comment, and the YCOE will respond as the law requires. The LCAP and budget are adopted at a subsequent June board meeting. 5. YCCPCS administration reports to the YCOE Superintendent, who also provides program input.
TEACHERS	<ol style="list-style-type: none"> 1. Teacher input is elicited through annual climate and professional development surveys. 2. Teachers provide feedback during weekly staff meetings. 3. Teachers provide input during WASC Committee and CAC meetings. 4. Teacher input is provided during professional development days and leadership team meetings.

Educational Partner(s)	Process for Engagement
OTHER STAFF	Based on the small number of staff at YCCPCS, input is solicited from other Staff in the same manner as listed for Teachers.
PARENTS	<ol style="list-style-type: none"> 1. Parent input is solicited through "Parent Voices" and in an annual parent survey. 2. Parents participate on the WASC Committee and CAC. 3. Parent feedback is received during regularly scheduled independent study meetings and via email/Parent Square.
STUDENTS	<ol style="list-style-type: none"> 1. Student input is solicited through "Student Voices" and surveys. 2. Students participate in the WASC Committee and CAC. 3. A bi-annual climate survey is administered to all grades 6 -12 students. 4. An annual student engagement survey is administered to 3-12 grade students.
EDUCATIONAL PARTNERS	Educational partner input is actively solicited throughout the year via various channels such as surveys, social media, all-calls, emails, texting, orientations, site meetings, CAC, and collaboration with YCOE, our authorizer.

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

The following priorities were elicited from educational partners and incorporated into the 25-26 LCAP. The Charter Advisory Council concurred with the identified needs.

1. The 2024 Parent Survey received approximately 13% participation. Five participating parents indicated that there remains a need for some trauma support. More than half of responding parents/guardians indicate a need for continued mental health and counseling services. Nearly half of parents/guardians indicate they would benefit from instruction on strategies to support learning and behavior at home.
2. Staff priorities include a small number of staff looking for consistent behavior expectations and better strategies to address behavior; a need for more communication and collaboration on consistent student support and follow-through; social time among staff; a virtual option for CTE courses; and a broader variety of CTE options that allow students with different aptitudes and interests to participate.
3. Certificated staff professional development requests are as follows:

LCAP Goal 1

- Interventions/supports to increase academic engagement (56%)

- Interventions/supports for career pathways (56%)
- Knowing more about community agencies and collaborating with community partners (63%)
- Selecting and using designated supports and accommodations (50%)

LCAP Goal 2

- Opportunities to increase student connectedness to school (56%)
- Opportunities to increase family connectedness to school (44%)

Technology/Online Platform Support

- Organizational best practices for using Google Drive (56%)

4. Classified staff professional development requests are as follows:

LCAP Goal 1

- Supporting SEL skills
- Supporting college/career transitions (44%)
- Supporting goal setting/progress monitoring (56%)
- Knowing more about community agencies (40%)
- Preparing students for standardized assessments (30%)

LCAP Goal 2

- Opportunities to increase connectedness to school (78%)
- Understanding charter school accountability (44%)

Technology/Online Platform Support

- Intermediate MS Excel (57%)

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Operationalize interventions/supports to keep all students and families engaged, learning, and achieving through graduation and to students' college/career pathway.	Broad Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 3: Parental Involvement (Engagement)
- Priority 4: Pupil Achievement (Pupil Outcomes)
- Priority 5: Pupil Engagement (Engagement)
- Priority 6: School Climate (Engagement)
- Priority 7: Course Access (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

WHAT YCCPCS PLANS TO ACHIEVE
In alignment with the WASC Mid-Cycle Review process and based on a review of multiple years of low achievement, climate, and engagement data, committee members, including staff and educational partners, identified the need to build on recognition and reinforcements for positive behaviors established in Spring 2024, including building staff capacity to implement effective practices that support educational partners as decision-makers, improve school climate and culture, and increase communication and access to resources, tools, and events. Additionally, staff will fully implement the YCCPCS MTSS Tiered System of Support, including home visits, increased direct instruction and intervention lessons, tutoring groups, and counseling and field trip participation to address identified needs.

YCCPCS will also increase resources to support mental health and wellness, including revising the SST process and providing students with a food bank, food distribution, and volunteer opportunities; building capacity for early identification of needs and support, earlier intervention, wrap-around services with an onsite counselor, and administering the CoVitality Survey, completing the Community of Practice and further implementing change ideas and seeking further community involvement in planning and implementation (e.g., via Community Schools Grant implementation).

EXPECTED OUTCOMES
Staff will track and monitor implementation and effectiveness, including increasing and tracking onsite tutoring and field trip participation. As a result of meeting basic needs and effective implementation, YCCPCS strives to increase the number of students completing college courses and CTE Pathways, as well as grad rates and attendance rates. By implementing the MTSS System of Support, YCCPCS will see more students responding positively to the climate screener.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	% of students with sufficient standards-aligned materials Priority 1b Source: Local Inventory	2023-2024 100% of students have access to their own copies of standards-aligned instructional materials for use at school and at home	2024-2025 100% of students have standards-aligned materials.		100% of students with access to their own copies of standards-aligned instructional materials for use at school and at home	
1.2	Annual parent input satisfaction/participation Parent participation Priority 3a/3b Source: Local Surveys & Tracking	2023-2024 93% of parents responded they are satisfied with YCCPCS. Less than 10% of parents participated in the survey. YCCPCS strives to maintain positive survey response rates of at least 85%.	2024-2025 93% (-3%) of parents responded they are satisfied with YCCPCS. Approx 13% (+3%) of parents participated in the survey.		85%+ parent/guardian survey satisfaction with greater than 50% participation increases in involvement through volunteering, decision-making, or schoolwide events.	
1.3	Annual Facility Inspection Priority 1c Source: Facility Inspection Tool (FIT)	2023-2024 0 instances	Fall 2024 0 instances		0 instances where facilities do not meet at least "good repair"	
1.4	% completion a-g requirements	2022-2023	Spring 2024		Overall	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	% CTE Completers % of students completing a-g and at least one Pathway Priority 4b-4d Source: CALPADS/SIS	UC/CSU: 0 Low income: 0 Disabilities: 0 Hispanic: 0 White: 0 CTE: 20.6% Low income: 21% Disabilities: 33% Hispanic: 29.2% White: 14.3% UC/CSU and Pathway: 0 Low income: 0 Disabilities: 0 Hispanic: 0 White: 0	4/5 Yr Reporting Req: UC/CSU: 0 CTE: 4% (11 students) UC/CSU and Pathway: 0 Spring 2024 Local Metric 1-Yr CTE Cohort: 9-12th grade completing Intro Courses: 41% (+18%) Concentrator Courses: 19% (+13%) 1-Yr CTE Cohort: 11-12th grade completing Concentrator Courses: 21% (+13%) Completer Courses: 10% (+3%)		>0% of students will complete a-g requirements >25% of students will complete CTE pathways >1% of students will complete a-g and at least one Pathway Student Groups Low income: within 5% of overall Disabilities: within 5% of overall Hispanic: within 5% of overall White: within 5% of overall	
1.5	Attendance % Priority 5a Source: SIS/DataQuest	Spring 2023 (K-12) Overall: 89% Low income: 88% Disabilities: 90% Hispanic: 90% White: 87%	Spring 2024 (SIS) Overall: 90% (+1%) Low income: 90% (+2%) Disabilities: 94% (+4%)		Overall At least a 90% attendance rate Student Groups Low income: within 5% of overall	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			Hispanic: 91% (+1%) White: 90% (+3%)		Disabilities: within 5% of overall Hispanic: within 5% of overall White: within 5% of overall	
1.6	4/5-year graduation rate Priority 5e Source: CA Dashboard	Spring 2023 Overall: 37% (new baseline 4/5 year) Student Groups Low income: 37% Disabilities: 17% Hispanic: 29% White: 43%	Spring 2024 Overall: 51% (+14%) Student Groups Low income: 51% (+14%) Disabilities: 63% (+46%) Hispanic: 49% (+20%) White: 48% (+5%)		Overall Maintain a target 4/5-year graduation rate of >75%. Student Groups Low-income: close gap by same % as overall Disabilities: close gap by same % as overall Hispanic: close gap by same % as overall White: close gap by same % as overall	
1.7	Broad Course of Study Percentage of 6-12 students with access to a broad course of study Priority 7a Source: SIS	2023-2024 100% of enrolled students have access to a broad course of study.	Fall 2024 100% of enrolled students have access to a broad course of study.		Overall 100% of enrolled students will have access to a broad course of study.	
1.8	Programs and services for unduplicated	2023-2024	Fall 2024		100% of students classified as	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	students and students with IEPs Priority 7b/7c Source: SIS/Local tracking	100% of students classified as unduplicated or students with special needs have access to all programs and services offered to enrolled YCCPCS students as measured by the UCP.	100% of students classified as unduplicated or students with special needs have access to all programs and services offered to enrolled YCCPCS students as measured by the UCP.		unduplicated or students with special needs will have access to all programs and services offered to enrolled YCCPCS students as measured by the UCP.	
1.9	Climate Screener Priority 6c Source: Locally Tracked CoVitality	Fall 2023 Baseline 58% of students were classified as 'getting by,' 'moderate thriving,' or 'high thriving' on the CoVitality Screener.	Fall 2024 66% (+8%) of students were classified as 'getting by,' 'moderate thriving,' or 'high thriving' on the CoVitality Screener.		Of students participating, >85% will be classified as 'getting by,' 'moderate thriving,' or 'high thriving' on the CoVitality Screener.	
1.10	1-year cohort grad rate Priority 8 Source: CA Dashboard	Spring 2022 Overall 81% Low income: 79% Disabilities: 94% Hispanic: 88% White: 77%	Spring 2024 Overall 96% (+26%) Low income: 98% (+33%) Disabilities: 100% Hispanic: 100% White: 89% (+20%)		Overall Maintain a target 1-year graduation/ equivalency rate of >80%. Student Groups Low-income: close gap by same % as overall Disabilities: close gap by same % as overall	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
					Hispanic: close gap by same % as overall White: close gap by same % as overall	
1.11	Number of students completing college courses Priority 8 Source: SIS Query/Report	Fall 2023 2 student Student Groups Too few students to publicly report, however, the student is identified in one or more unduplicated student groups.	Fall 2024 1 student Student Groups Too few students to publicly report, however, the student is identified in one or more unduplicated student groups.		>30 students successfully completing Concurrent Enrollment, Dual Enrollment, or Articulated courses Student Groups Low income: within 5% of other groups Disabilities: within 5% of other groups Hispanic: within 5% of other groups White: within 5% of other groups	
1.12	% of high school students completing grad plans Priority 8 Source: Locally tracked	2023/2024 school year 91% of first year students completed a grad plan.	Spring 2025 65% of students completed a grad plan as of 4/23/25.		100% of students will meet with and complete a graduation plan with an academic	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
					advisor within the first year of enrollment.	

Goal Analysis [2024-25]

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.

The actions under Goal 1 address student and family engagement, improved graduation rates, and increased college and career readiness, particularly for low-income and other underserved student groups. All four actions were fully implemented in 24-25. Below is an overview of the implementation status, including challenges and successes:

Action 1.1: Systems to Support Student & Family Engagement & Connectedness; Metrics 1.9 (CoVitality) and 1.2 (Parent Participation):

Implementation successes include updated enrollment procedures, increases in CoVitality survey participation (6% in Fall 2024), and an 8% improvement in students classified as "getting by" or "thriving" (66%). Family events have been held, one in Fall 2024 and another for Spring 2025. Challenges include limited parent participation in surveys (approximately 13%; +3% from the previous year), suggesting improved outreach strategies are needed to identify underserved populations' needs better.

Action 1.2: Tiered Support Procedures; Metrics 1.5 (Attendance) and 1.6 (Graduation Rate)

Successes include progress in aligning interventions with the MTSS framework and SST processes within the Student Information System (SIS). However, challenges persist in fully operationalizing these systems, as classified staff are still working on alignment, indicating slower-than-anticipated progress.

Action 1.3: College & Career Procedures & Supports; Metrics 1.4 (A-G/CTE), 1.11 (College Courses), and 1.12 (Grad Plans)

Successes include a robust CTE program provided to all students. Challenges include limited data on graduation plan completion, low engagement in college/career events, and low college/career readiness rates. This reflects the need for better promotion efforts or reevaluation of the action to better align with the CCI requirements.

Action 1.4: Additional Resources & Staffing; Metrics 1.1 (Materials), 1.7 (Course Access), and Metric 1.8 (Unduplicated/IEP Access)

Successes include a full staff to support students' academic and social-emotional needs. A challenge is the lack of quantitative data to assess progress fully.

No substantive differences exist between the planned and actual implementation of these actions as 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.

There were no material differences in 24-25 projected and estimated expenditures.

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

Action 1.1 has been effective in incrementally improving student engagement metrics but ineffective in achieving robust family engagement. The 6% increase in CoVitality survey participation and 8% improvement in students classified as "getting by" or "thriving" reflect progress in supporting student connectedness as YCCPCS moves from a baseline of 58% toward the >85% target. Metric 1.2 shows parent survey participation rising from 50%. Satisfaction dipped slightly to 93% (still above the 85% goal). With the limited parent/guardian survey responses, outreach efforts have not significantly engaged families, a critical component of the goal.

Action 1.2 has effectively driven progress toward graduation and attendance outcomes. Metric 1.6 shows the 4/5-year graduation rate rising from 37% to 51% (+14%), with equitable gains for low-income (51%), disabilities (63%), and Hispanic (49%) students, aligning with the goal's focus on achievement through graduation. Metric 1.5 reflects attendance improving from 89% to 90% (+1%), meeting the =90% target, with underserved groups within 5% of overall (e.g., low-income 90%, disabilities 94%), supporting consistent learning. The narrative notes progress in aligning supports and Student Study Teams within the Student Information System, but slow staff alignment has delayed full implementation.

Action 1.3 has been somewhat effective in producing results toward college/career readiness. Metric 1.4 shows 0% A-G completion (target >0%), 4% CTE completers (target >25%), and 0% A-G + Pathway completion (target >1%), however, locally tracked CTE cohort gains (e.g., 41% intro courses, +18%) indicate a significant number of students are exposed to career options. Metric 1.11 shows minimal concurrent and dual enrollment outcomes with little progress toward the >30 student target. Low engagement in college/career events and limited graduation plan data indicate a need to address promotion efforts. Monthly food bank partnerships provide some community connection but may not significantly advance college/career readiness, especially for underserved students.

Action 1.4 YCP has been effective in maintaining the necessary support. Metrics 1.1 (100% standards-aligned materials), 1.7 (100% broad course access), and 1.8 (100% access for unduplicated/IEP students) consistently meet targets, providing a stable base for learning and engagement. Metric 1.3 (0 facility repair instances) further supports a conducive environment.

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.

No changes are being made to planned goals or outcomes for the coming year.

Actions were reworded for clarity and concision. Additionally, actions were added to align LREBG, Prop 28, and A-G Access Grant actions and expenditures.

The following actions were adjusted to align with the annual reflection and incorporate educational partner input:

1.1 was updated to address

- next steps, including working with Placer COE for differentiated assistance and the Community Schools Grant team to increase engagement and
- specificity regarding action taken, including working with staff to review STAR assessment reports for immediate instructional decision-making and personal calls/invitations to parents to increase participation.
- leadership teamwork was moved to 1.2 based on locally identified needs.

1.2 was updated to

- monitor and evaluate the effectiveness of the local MTSS Framework and
- refine the academic support process to increase access and attendance. This action was moved to the Learning Recovery Emergency Block Grant (1.6).
- the leadership team was moved to 1.2 to support reduced chronic absenteeism and improved attendance, including ongoing progress monitoring of the plan implementation and effectiveness.

1.3 was updated to include

- grad plan updates each semester and embedding plans in the local SIS if possible and
- add clarity in action details
- ensure equitable access to pathways for unduplicated students and students with IEPs

Metric 1.12 was updated to reflect local data collection, not SIS (Academic Planner).

No ineffective actions were required to change.

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

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Student & Family Engagement Plan	To improve low graduation rates and college-career readiness for low-income and underperforming students, as identified by the CA Dashboard, Yuba County Career Preparatory Charter School (YCCPCS) will implement local procedures to foster academic engagement and school	\$120,517.00	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>connectedness over the next three years. The plan includes:</p> <p>1. Strengthening Internal Operations:</p> <ul style="list-style-type: none"> a. Develop enrollment and orientation procedures to train staff effectively in 2025-26. b. Partner with YCOE and PCOE to enhance state and local data systems. c. Train staff to use local assessment tools (e.g., STAR reports) for real-time instructional decisions. <p>2. Enhancing Family Engagement:</p> <ul style="list-style-type: none"> a. Boost parent participation via personalized event invitations (e.g., awards nights, CAC meetings) <ul style="list-style-type: none"> • Encourage survey completion during events. b. Conduct empathy interviews via PLCs to support CTE and post-secondary planning. c. Expand parent support for independent study programs via onsite and virtual opportunities in partnership with the Community School's Grant. <p>3. Improving School Climate and Culture:</p> <ul style="list-style-type: none"> a. Use CoVitality data to address SEL needs. b. Increase participation in biannual surveys from the Fall 2023 baseline. c. Implement tiered responses to CoVitality data, including group-based CoVitality lessons. d. Provide classes that support life skills, social-emotional and academic growth. 		
1.2	Tiered Support & Procedures Plan	<p>To address low graduation rates, ELA/math achievement, and college-career readiness for low-income and underperforming students, as identified by the CA Dashboard, Yuba County Career Preparatory Charter School (YCCPCS) will enhance tiered support systems in collaboration with the Community Schools Grant. The plan focuses on behavioral (attendance) and social-emotional (student screener) needs and includes:</p> <p>1. Evaluate and Refine MTSS Framework: Monitor the effectiveness of early identification (using state and local assessment data) and matching</p>	\$234,103.00	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>of academic and social-emotional supports (including differentiated curricular supports) using the YCCPCS MTSS Framework.</p> <p>2. Strengthen Student Success Team (SST) Process: Review and update the SST process to align with identified student needs.</p> <p>3. Improve Attendance Systems: Leverage the leadership team and Charter Advisory Council to develop systems targeting chronic absenteeism, then monitor implementation and effectiveness in collaboration with the program specialist.</p>		
1.3	College/Career Pathway Plan	<p>To improve low graduation and college-career readiness rates for low-income and underperforming students, as identified by the CA Dashboard, Yuba County Career Preparatory Charter School (YCCPCS) will implement clear college/career pathway procedures and support systems. The plan includes:</p> <p>1. Develop Graduation Plans: Create and update semesterly graduation plans, exploring integration with Aeries.</p> <p>2. College/Career Transition Support: Encourage student participation in college courses, work experience, and college/career events like field trips, job shadowing, and job fairs.</p> <p>3. Enhance Community Engagement:</p> <ul style="list-style-type: none"> a. Increase FAFSA awareness through family events and Parent Square. b. Identify students early for dual enrollment and support them with onsite courses. c. Finalize articulation of CTE Capstone courses and others as feasible. <p>4. Support Mental Health and Wellness: Raise awareness and provide resources for student mental health, including drug abuse prevention.</p> <p>5. Ensure Equitable Access: Provide equitable pathway opportunities for unduplicated students and those with IEPs.</p>	\$77,258.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.4	Additional Resources & Staffing Plan	YCCPCS will maintain adequate resources and staffing to provide a multi-tiered system of support (e.g. academic tutors, PBIS, behavior/attendance), including social, emotional, and mental health coaching and referrals.	\$150,566.00	Yes
1.5	Learning Recovery Grant: Increase Instructional Learning Time	<p>Description: In 25-26, offer an 18 - day voluntary (approximately 10%) and referred (approximately 90%) 9-12 summer school program to maintain student and family engagement and provide:</p> <ul style="list-style-type: none"> a. instructional support for credit recovery in core subjects and b. 1:1 and small group math intervention. Conduct specific outreach to enroll low-income/Hispanic students. <p>Expand the summer program to 20+ days beginning in 26-27.</p> <p>Impact Metric: Track the 25-26 school year 4/5-year and 1-year graduation rates, dropout, and attendance rates.</p> <p>Rationale: YCCPCS, a DASS school, serves primarily low-income, at-risk students needing substantial support for graduation and college/career readiness. A summer learning program will make graduation attainable for some students and support voluntary enrollments with learning acceleration. Additionally, it will support the improved attendance in 25-26.</p> <p>Research Support: The Wallace Foundation's Summer Learning Toolkit highlights evidence for well-designed summer programs:</p> <ul style="list-style-type: none"> 1. A RAND study for the NSLP showed students attending voluntary summer programs for 20+ days over two summers significantly outperformed peers in reading and math on standardized tests. 2. Research confirms low-income students face summer learning loss in math and reading. Quality summer programs with academics and enrichment prevent this loss and advance skills. 3. NSLP data tracked through 7th grade revealed sustained benefits, including improved grades and attendance, indicating long-term academic impact. 	\$9,000.00	No

Action #	Title	Description	Total Funds	Contributing
		<p>4. The RAND study noted enhanced social-emotional skills, like empathy and teamwork, in students with high attendance, supporting long-term success.</p> <p>5. Structured programs foster supportive relationships, promoting positive behavior and reducing disciplinary issues.</p>		
1.6	Learning Recovery Grant: Accelerating Progress with Learning Supports	<p>TUTORING</p> <p>Description: The staff will provide 1:1 and small-group instructional support (tutoring), both assigned and voluntary, in-person and virtually, to boost engagement and provide first instruction support, especially for low-income students.</p> <p>Impact Metric: Because YCCPCS is a non-classroom-based program, attendance (based on work completion) and average credits (9-12) will be tracked.</p> <p>Rationale: YCCPCS serves a low-income, at-risk student population. As a DASS school, students typically lag in graduation and college/career readiness. Flexible tutoring options will enhance work completion and support attendance, driving gains in reading and math.</p> <p>Research Support: The National Student Support Accelerator (NSSA) District Playbook from Stanford University highlights evidence for high-impact tutoring, which is similarly supported by the Anneberg Institute at Brown University's "Design Principles for Accelerating Student Learning with High-Impact Tutoring:"</p> <p>1. It outperforms other interventions, delivering significant academic gains across grade levels and subjects.</p> <p>2. Defined by frequent, consistent, trained tutors using quality materials and data-driven methods, it yields over four months of extra learning in elementary literacy and nearly ten months in high school math.</p> <p>3. It effectively addresses learning gaps widened by COVID-19 and systemic inequities through personalized instruction, particularly for low-income students and students of color.</p>	\$101,029.00	No

Action #	Title	Description	Total Funds	Contributing
		<p>4. Research and district insights emphasize frequent sessions, consistent tutors, quality materials, and data-informed instruction as keys to impactful tutoring.</p> <p>5. Studies, like those from OSSE in Washington, D.C., indicate that high-impact tutoring boosts attendance and academic outcomes by enhancing student engagement.</p>		

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Increase educators' capacity to support all students in engagement, learning, and achievement.	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 5: Pupil Engagement (Engagement)
Priority 6: School Climate (Engagement)
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

WHAT YCCPCS PLANS TO ACHIEVE
In alignment with the WASC Mid-Cycle Review, the WASC Committee, including staff and educational partners, the ongoing need to increase educator efficacy in the areas of instruction, implementation of standards-based curriculum, and meaningful assessment to guide instruction. Including differentiated instruction, accommodations, and modifications when appropriate with clear and consistent protocols for supporting students in their learning.
EXPECTED OUTCOMES
In addition to meeting basic needs, YCCPCS will strive to see increases in staff implementation of professional learning and local assessment proficiency, which will over time, impact statewide assessment scores. In addition, staff strive to decrease chronic absenteeism and dropout rates.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	% of appropriately assigned and credentialed teachers Priority 1a Source: CALSASS	2022-2023 100% of teachers are appropriately assigned and credentialed.	Fall 2024 82% (9/11) of teachers are appropriately		100% of teachers are appropriately assigned and credentialed	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			assigned and credentialed.			
2.2	State standards implementation EL access to State and ELD standards (avg 3 ELD scores) Priority 2a/2b Source: LI Self-Reflection Tool	Spring 2024: 4.3 points on a 5-point scale	Spring 2025: 4.3 points on a 5-point scale		On a 5-point self-reflection tool maintain at least a 4 (80%).	
2.3	% of students proficient on CAASPP ELA % of students proficient on CAASPP math Priority 4a Source: DataQuest/ CDE Test Results	Spring 2023 ELA: 15% Overall and Low Income 0% Disabilities; 21% White; 18% Hispanic Math: 2% Overall and Low Income 0% Disabilities; 5% White; 0% Hispanic	Spring 2024 ELA 33% (+18%) Overall 32% (+17%) Low Income 14% (+14%) Disabilities 42% (+21%) White 23% (+5%) Hispanic Spring 2024 MATH 0% (-2%) Overall 0% (-2%) Low Income 0% (No change) Disabilities 0% (-5%) White 0% (No change) Hispanic		Overall ELA: At least 30% proficient Overall math: At least 10% proficient Student Groups Low income: within 5% of other groups Disabilities: within 10% of other groups Hispanic: within 5% of other groups White: within 5% of other groups	
2.4	% of EL students making at least one year's progress % reclassified ELs	Spring 2023 There are too few to report publicly.	Spring 2024 There are too few to report publicly.		>50% of ELs will make at least one year's progress	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	Priority 4e/4f Source: CA Dashboard ELPI & DataQuest				toward English proficiency. Maintain a reclassification rate of at least 1%	
2.5	College ELA and math Preparedness (EAP) Priority 4g/4h Source: DataQuest 11th gr test results	Spring 2023 Conditionally Ready/Ready ELA: 17% Conditionally Ready/Ready math: 0%	Spring 2024 Conditionally Ready/Ready ELA: 33% (+16%) Conditionally Ready/Ready math: 0% (No change)		>25% of students will be Conditionally Ready or Ready for college-level ELA courses >5% of students will be Conditionally Ready or Ready for college-level math courses College placement assessments do not apply to DASS schools	
2.6	Chronic absentee % Priority 5b Source: SIS/DataQuest	Spring 2023 Overall: 28% Student Groups Low Income: 30% Disabilities: 26% Hispanic: 25% White: 32%	Spring 2024 Overall: 27% Student Groups Low Income: 28% Disabilities: 23% Hispanic: 25% White: 28% Homeless: 38% English Learner: 28% Two or More Races: 29%		<15% chronic absenteeism Low income: within 5% of overall Disabilities: within 5% of overall Hispanic: within 5% of overall White: within 5% of overall	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.7	Middle school dropout rates High school dropout rates Priority 5c/5d Source: DataQuest	2022-2023 Middle School Overall: 0% -5%) High School Overall: 13% (-7%) Low income: 14% (-8%) Disabilities: 0% (-16%) Hispanic: 11% (-9%) White: 16% (-9%)	Sp 2024 1 Year Dropout Rates Note: Data reported from CALPADS not DataQuest Middle school dropouts: 8% (+8%) -One student Student Groups Too few students to publicly report High school dropouts: 11% (-2%) Student Groups Low Income: 11% (-3%) EL: 18% (-17%) FY/Homeless: 21% (-4%) Disabilities: 0% (no change) Hispanic: 13% (+2%) White: 12% (-4%) Multi Race: 10% (+6%)		Overall Middle school dropout 0% Maintain high school dropout <15 % Student Groups Low income: within 5% of overall Disabilities: within 5% of overall Hispanic: within 5% of overall White: within 5% of overall	
2.8	Suspension/Expulsion Rate	2022-2023	Spring 2024 Suspension Rate		Maintain > 1% suspension rate	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	Priority 6b Source: DataQuest	0 suspensions/expulsions	1% Overall 3% Hispanic 3% Disabilities Spring 2024 Expulsion Rate 0%		and 0% expulsion rate	
2.9	Credit Completion Priority 8 Source: SIS Query/ Report	Fall 23 Average 24.17	Fall 2024 Overall Avg 27.72 (+3.6) Low Income 27.57 Disabilities 26.83 Hispanic 28.89 White 26.92		Overall: Students will complete a minimum of 25 HS credits on average each semester	
2.10	Annual staff PD survey results Priority 8 Source: Locally tracked	100% of teachers surveyed to determine their professional learning needs.	Spring 2025 100% of staff, including teachers, were surveyed to determine their professional learning needs.		100% of teachers will be surveyed to determine their professional learning needs.	
2.11	% of students making one year's growth on the local assessment in ELA and Math Priority 8 Source: Locally tracked online platform	2023-2024 Baseline year Spring 2024 the data incomplete to show one year of growth. As of Spring 2024 in ELA (reading) 57.2 % have shown growth and in Math 60.2% students have shown growth	Discontinued this metric in 24-25. See Metric 2.13.		Overall Reading: At least 60% making one year's growth in ELA Overall Math: At least 40% making one year's growth in Math Student Groups Low income: within 5% of overall	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
					Disabilities: within 10% of overall Hispanic: within 5% of overall White: within 5% of overall	
2.12	% professional development attendance & implementation Priority 8 Source: Locally Tracked	2023-2024 100% trained 82% of certificated staff implementing 66% of classified staff implementing, as applicable to each position	Spring 2025 100% trained 60% (-20%) of certificated staff implementing 55% (-11%) of classified staff implementing, as applicable to each position.		100% of school staff trained on SEL/ Trauma-Informed practices and > 75% implementation.	
2.13	Grade equivalency change indicating student growth on the local assessment in Reading and Math Priority 8 Source: Locally tracked online platform	This data was not collected in 23-24. See Spring 2025 for established baseline.	Spring 2025 Overall Reading GE -0.3 (79 students) Groups Low Income: No change (70 students) EL: Too few students to report; however, this group had a significant positive change (6 students)		Grade Equivalency Overall: At least 1.0 GE positive change Groups: Within 0.2 of reported groups	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			Disabilities: 2.1 (23 students) White: -0.9 (29 students) Hispanic: 0.4 (37 students) Overall Math 0.1 (65 students) Groups Low Income: 0.1 (57 students) EL: Too few students to report; however, this group had a significant positive change (3 students) Disabilities: 0.8 (22 students) White: 1.1 (25 students) Hispanic: 0.2 (29 students)			

Goal Analysis [2024-25]

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.

Goal 2 focuses on enhancing educator capacity through professional learning and continuous improvement. Action 2.1 is fully implemented. Action 2.2 is almost fully implemented.

Action 2.1: Staff Professional Learning; Metrics 2.3 (CAASPP), 2.11 (Local assessments), 2.12 (SEL/Trauma Informed)

Successes: Implementation successes include 100% of staff trained in SEL and trauma-informed practices during 36 protected workdays, consistent with the prior year. This training contributed to student learning gains, as evidenced by Metric 2.3's Spring 2024 ELA proficiency increase from 15% to 33% (+18%), surpassing the 30% target, and Metric 2.11's local assessment growth (57.2% in ELA, 60.2% in math), nearing or exceeding targets (60% ELA, 40% math). These outcomes suggest that educator capacity in evidence-based practices positively impacted student achievement, particularly in ELA.

Challenges: Despite full implementation, challenges emerged in translating training into practice. Metric 2.12 indicates a drop in implementation from 82% to 60% (-20%) for certificated staff and from 66% to 55% (-11%) for classified staff, falling short of the >75% target. This suggests logistical or support gaps in applying PD content. Additionally, Metric 2.3 shows math proficiency declining from 2% to 0%, moving away from the 10% target, highlighting a challenge in effectively addressing math instruction despite focused pedagogy efforts. There was also a drop in credentialed teachers (100% to 82%, Metric 2.1), potentially impacting instructional quality.

Action 2.2: Continuous Improvement; Metrics 2.1 (Credentials), 2.2 (Standards Implementation), 2.6 (Absenteeism), 2.7 (Dropout Rates), 2.10 (Staff PD Survey)

Successes: Key successes include the full transition of the YCCPCS governance structure, ongoing data systems development, and implementing a site-level leadership team. Additionally, the sustained monitoring of standards implementation, with Metric 2.2, indicates YCP remains on track for the =4 target. The 100% survey completion rate (Metric 2.10) identified all staff learning needs, informing PD adjustments. Additionally, Metric 2.7's high school dropout rate decreased from 13% to 11% (-2%) in Spring 2024, meeting the <15% target, indicating some success in supporting student engagement and retention through informed educator practices.

Challenges: Implementation faced significant challenges in staffing and engagement outcomes. Metric 2.1 reveals a drop from 100% to 82% (9/11) of appropriately assigned and credentialed teachers in Fall 2024. Metric 2.6 shows chronic absenteeism only slightly reduced from 28% to 27%, far above the <15% target, suggesting a limited impact on engagement despite monitoring efforts. Similarly, Metric 2.7's middle school dropout rate rose from 0% to 8% (+8%), contrary to the 0% target, reflecting a challenge in preventing disengagement.

There are no substantive deviations from 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.

There were no material differences in 24-25 projected and estimated expenditures.

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

Action 2.1 has been partially effective in improving student learning outcomes. Metric 2.3 shows ELA proficiency rising from 15% to 33% (+18%) in Spring 2024, exceeding the 30% target, with gains for low-income (32%), disabilities (14%), Hispanic (23%), and White (42%) students, though gaps remain (e.g., disabilities 19% below overall). However, math proficiency dropped from 2% to 0%, moving away from

the 10% target across all groups. Metric 2.11 shows 57.2% of students in reading and 60.2% in math showed one year's growth (60% ELA, 40% math) using the grade equivalent (GE) measure. This suggests some success in building educator capacity for local growth measures, particularly in math, despite CAASPP results. Metric 2.5's ELA readiness increase (17% to 33%, +16%) also suggests some success in building educator capacity, though math readiness remains 0% (target >5%).

Metric 2.12 indicates 100% of staff were trained in 2024-25, but implementation dropped to 60% for certificated staff (-20%) and 55% for classified staff (-11%), well below the >75% target. This decline suggests that while training occurred, translating it into practice has been ineffective, potentially limiting the impact on student outcomes.

Action 2.2 contains mixed results, indicating limited effectiveness in sustaining engagement. Metric 2.1 shows a drop from 100% to 82% (9/11) of appropriately assigned and credentialed teachers in Fall 2024, moving away from the 100% target. This decline could impact engagement and learning support. Metric 2.6 indicates chronic absenteeism improved slightly from 28% to 27% but remains far above the <15% target, with low-income (28%) and White (28%) students within 5% overall, though not a significant enough change to meet the intended target. Metric 2.7 shows middle school dropouts rising to 8% (+8%) from 0%, moving away from the 0% target, while high school dropouts decreased to 11% (-2%), putting YCCPCS on track to meet the <15% goal.

Metric 2.2 reports a state standards implementation score on track for the greater than or equal to '4' target, suggesting effective monitoring of instructional practices. Metric 2.10 confirms that 100% of teachers were surveyed for PD needs in 2024-25, aligning with the 100% target and supporting continuous improvement.

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.

No changes are being made to planned goals for the coming year.

Actions were added to align LREBG, Prop 28, and A-G Access Grant actions and expenditures.

The following actions were adjusted to align with the annual reflection and incorporate educational partner input:

2.1 was updated to

- emphasize the need for math professional development
- emphasize the need for professional development that supports staff with addressing barriers faced by underrepresented groups.

2.2 was updated to identify the leadership team for planning one or two observations of similar school models/programs.

Metric and Outcome 2.11 were modified to measure grade level equivalency change overall and by student group. Based on the functionality of the platform and the impact student transiency has on available data, this measure provides more consistent information for annual decision making.

No ineffective actions were required to change.

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

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Staff Professional Learning	<p>To address Comprehensive Support and Improvement for the low graduation rate and the CA Dashboard's overall and low-income, low-performing ELA, math achievement, graduation, and readiness rates, YCCPCS will provide whole and small-group structured staff professional learning, including:</p> <ol style="list-style-type: none">1. PLC time to support continuous improvement, including PD for math instructional strategies training (differentiation, real-world CTE applications) into protected PLC days.2. using research/evidence-based instructional and SEL practices (e.g., PBIS, CoVitality) and identifying and addressing barriers underrepresented groups face (e.g., historical distrust of institutions, language differences, socioeconomic challenges).3. pedagogy/ instruction focusing on CTE in 24-25 and math instructional strategies to address assorted topics such as a lack of basic number sense in 25-26.4. ongoing staff development (Mondays) for refinement of a Multi-Tiered System of Support	\$556,722.00	Yes
2.2	Continuous Improvement	<p>Support continuous improvement efforts by</p> <ol style="list-style-type: none">1. monitoring professional learning needs and implementation2. monitoring goal and action implementation and effectiveness3. monitoring student outcomes and other program data4. using the leadership team to plan observation of one or two DASS/IS models/programs to determine how practices are implemented	\$61,131.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.3	Learning Recovery Grant: Accelerating Progress with Learning Supports	<p>MATH FRAMEWORK IMPLEMENTATION</p> <p>Description: Two math teachers will participate in the YCOE Math Framework Implementation Work Group. Training is developed by the Sacramento County Office of Education and facilitated by the Sutter County Superintendent of Schools (All staff trained separately in Goal 1.1).</p> <p>Impact Metric: Track STAR math score improvements as early indicators of success for the Spring 2026 and Spring 2027 CAASPP assessments.</p> <p>Rationale: YCCPCS serves a low-income, at-promise student population. As a DASS school, students typically lag in graduation and college/career readiness. Math instructional strategies professional development will support student engagement and achievement in math.</p> <p>Research Support: The 2023 California Mathematics Framework promotes equity and excellence in math education. Evidence for its implementation, per the California Department of Education (CDE) and related sources, includes:</p> <ol style="list-style-type: none"> 1. Research Basis: Rooted in studies on inquiry-based learning, real-world applications, and culturally responsive teaching to enhance accessibility. 2. Equity Goals: Using inclusive teaching strategies to target achievement gaps, citing lower math proficiency among Black and Latino students. 3. Standards Alignment: It matches California's Common Core Standards and reflects the 2022–23 assessments, showing progress but ongoing proficiency challenges. 4. Educational Partner Support: Backed by educators, administrators, and groups like the Campaign for College Opportunity, with input from higher education and industry. 5. Flexible Implementation: Allows local education agencies to adapt to their context. <p>While supported by engagement and some research, the framework lacks evidence of improved outcomes.</p>	\$2,000.00	No

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2025-26]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$781,881	\$

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
23.125%	0.000%	\$0.00	23.125%

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: Student & Family Engagement Plan</p> <p>Need: YCCPCS serves students and families disenfranchised by the traditional school system. Re-engaging these families can be complicated and time-consuming, as additional resources and varied strategies may need to be employed to 'hook' them based on individual barriers affecting them.</p>	YCCPCS staff will focus on developing and implementing systems that engage/re-engage students and their families in short—and long-term educational goals. This work will include implementing onboarding and orientation procedures, refining and improving existing events and support tools, gathering more effective student SEL data, and implementing support in response to student data. While YCCPCS strives to affect change for its largest student group, low-income students, all students will benefit from this work.	Graduation rate and college/career readiness, including grad plans and college courses

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
1.2	Action: Tiered Support & Procedures Plan Need: YCCPCS serves an at-promise population comprised mainly of students classified as low-income. By definition of a DASS school, these students enroll at YCCPCS credit deficient, work significantly below grade level, and need additional tiered support to 'catch up' and graduate on time. Scope: LEA-wide	Students attending YCCPCS have become disenfranchised by the traditional education system. As staff work to build trusting relationships with families and students, they must also establish a high bar for perseverance and long-term success. Staff will continue to develop a robust support system students and families need to attain long-term goals, including increases in academic achievement leading to graduation. While YCCPCS strives to affect change for its largest student group, low-income students, all students will benefit from this work.	Graduation and dropout rates, attendance rate, CoVitality results
1.3	Action: College/Career Pathway Plan Need: YCCPCS serves an at-promise population comprised mainly of low-income students. By the definition of a DASS school, these students are not on track for graduation or college/career transitions and need additional support to prepare for post-secondary transitions. Scope: LEA-wide	These actions allow disenfranchised students to reengage with their academic careers, explore areas of personal interest, receive wraparound support, and develop skills that allow them to be employed after graduation. While YCCPCS strives to affect change for its largest student group, low-income students, all students will benefit from this work.	Graduation plans, graduation rate, CTE completion 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
1.4	<p>Action: Additional Resources & Staffing Plan</p> <p>Need: YCCPCS serves an at-promise population comprised mainly of low-income students. By the definition of a DASS school, these students are not on track for graduation or college/career transitions and need additional support staff and resources to graduate on time.</p> <p>Scope: LEA-wide</p>	YCCPCS provides additional staff and resources to support family engagement and achievement efforts, including improved attendance and tutoring support and adding one additional IS teacher to reduce student/teacher ratios. While YCCPCS strives to affect change for its largest student group, low-income students, all students will benefit from this work.	Graduation rate, CoVitality results, attendance rates
2.1	<p>Action: Staff Professional Learning</p> <p>Need: Based on the DASS population served YCCPCS staff need additional professional development and protected collaborative time to identify and address achievement and SEL needs at both the systems and individual levels. While YCCPCS strives to affect change for its largest student group, low-income students, this work will benefit all students.</p> <p>Scope: LEA-wide</p>	YCCPCS will provide protected time for teacher professional development and collaboration, including focused work in continuous improvement, professional learning communities, understanding the YCCPCS multi-tiered support system, and using evidence and research-based strategies for supporting this population in an independent study setting. While we strive to implement evidence-based practices, such practices are not well-defined for DASS and independent study models. Research practices might be implemented where sufficient research and/or suggested data support effectiveness. While YCCPCS strives to increase and improve services for low-income students, all students will benefit from this work.	
2.2	<p>Action: Continuous Improvement</p> <p>Need:</p>	YCCPCS will implement a procedure for reviewing and evaluating the implementation and effectiveness of goals and actions based on periodic updates of outcome data. YCCPCS staff	PD survey satisfaction and implementation results; state and local

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>Because each student enrolled at YCCPCS has their own unique barriers and challenges to successfully completing their course of study, YCCPCS staff must have access to and use student data to identify and address student needs, but also the implementation and effectiveness of strategies used to do so.</p> <p>Scope: LEA-wide</p>	will visit similar IS and/or DASS school models to identify areas for improvement in the educational program. While YCCPCS strives to increase and improve services for low-income students, all students will benefit from this work.	assessment and credit completion results

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.

There are no limited actions.

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.

This prompt is not applicable to YCCPCS.

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

2025-26 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	\$3,381,043	\$781,881	23.125%	0.000%	23.125%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$780,316.00	\$293,851.00	\$0.00	\$238,159.00	\$1,312,326.00	\$1,251,002.00	\$61,324.00

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	Student & Family Engagement Plan	Low Income	Yes	LEA-wide	Low Income	All Schools	Annual reevaluation	\$112,913.00	\$7,604.00	\$24,925.00	\$22,062.00		\$73,530.00	\$120,517.00	
1	1.2	Tiered Support & Procedures Plan	Low Income	Yes	LEA-wide	Low Income	All Schools	Annual reevaluation	\$191,383.00	\$42,720.00	\$92,405.00	\$50,805.00		\$90,893.00	\$234,103.00	
1	1.3	College/Career Pathway Plan	Low Income	Yes	LEA-wide	Low Income	All Schools	Ongoing	\$70,258.00	\$7,000.00	\$24,401.00	\$41,000.00		\$11,857.00	\$77,258.00	
1	1.4	Additional Resources & Staffing Plan	Low Income	Yes	LEA-wide	Low Income	All Schools	Ongoing	\$146,566.00	\$4,000.00	\$40,430.00	\$48,257.00		\$61,879.00	\$150,566.00	
1	1.5	Learning Recovery Grant: Increase Instructional Learning Time	All	No			All Schools	July 1, 2025-June 30, 2028	\$9,000.00	\$0.00		\$9,000.00			\$9,000.00	
1	1.6	Learning Recovery Grant: Accelerating Progress with Learning Supports	All	No			All Schools		\$101,029.00	\$0.00		\$101,029.00			\$101,029.00	
2	2.1	Staff Professional Learning	Low Income	Yes	LEA-wide	Low Income	All Schools	Ongoing	\$556,722.00	\$0.00	\$538,876.00	\$17,846.00			\$556,722.00	
2	2.2	Continuous Improvement	Low Income	Yes	LEA-wide	Low Income	All Schools	Ongoing	\$61,131.00	\$0.00	\$59,279.00	\$1,852.00			\$61,131.00	
2	2.3	Learning Recovery Grant: Accelerating Progress with Learning Supports	All	No			All Schools	July 1, 2025-June 30, 2028	\$2,000.00	\$0.00		\$2,000.00			\$2,000.00	

2025-26 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
\$3,381,043	\$781,881	23.125%	0.000%	23.125%	\$780,316.00	0.000%	23.079 %	Total:	\$780,316.00
								LEA-wide Total:	\$780,316.00
								Limited Total:	\$0.00
								Schoolwide Total:	\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Student & Family Engagement Plan	Yes	LEA-wide	Low Income	All Schools	\$24,925.00	
1	1.2	Tiered Support & Procedures Plan	Yes	LEA-wide	Low Income	All Schools	\$92,405.00	
1	1.3	College/Career Pathway Plan	Yes	LEA-wide	Low Income	All Schools	\$24,401.00	
1	1.4	Additional Resources & Staffing Plan	Yes	LEA-wide	Low Income	All Schools	\$40,430.00	
2	2.1	Staff Professional Learning	Yes	LEA-wide	Low Income	All Schools	\$538,876.00	
2	2.2	Continuous Improvement	Yes	LEA-wide	Low Income	All Schools	\$59,279.00	

2024-25 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$1,208,648.00	\$1,280,252.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Systems to Support Student & Family Engagement & Connectedness	Yes	\$124,506.00	\$128,324.00
1	1.2	Tiered Support Procedures	Yes	\$32,795.00	\$31,797.00
1	1.3	College/Career Pathway Procedures & Supports	Yes	\$157,182.00	\$155,821.00
1	1.4	Additional Resources & Staffing	Yes	\$403,163.00	\$450,183.00
2	2.1	Staff Professional Learning	Yes	\$459,000.00	\$480,953.00
2	2.2	Continuous Improvement	Yes	\$32,002.00	\$33,174.00

2024-25 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)
761,487	\$954,731.00	\$1,029,471.00	(\$74,740.00)	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Systems to Support Student & Family Engagement & Connectedness	Yes	\$109,754.00	\$113,070.00		
1	1.2	Tiered Support Procedures	Yes	\$26,906.00	\$25,464.00		
1	1.3	College/Career Pathway Procedures & Supports	Yes	\$32,076.00	\$31,571.00		
1	1.4	Additional Resources & Staffing	Yes	\$294,993.00	\$345,239.00		
2	2.1	Staff Professional Learning	Yes	\$459,000.00	\$480,953.00		
2	2.2	Continuous Improvement	Yes	\$32,002.00	\$33,174.00		

2024-25 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$2,540,827	761,487	0	29.970%	\$1,029,471.00	0.000%	40.517%	\$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 and Senate Bill 153, Chapter 38, Statutes of 2024.

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. LEAs may also provide information about their strategic plan, vision, etc.

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.
- LEAs may also provide information about their strategic plan, vision, etc.
- 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.

EC Section 52064.4 requires that an LEA that has unexpended Learning Recovery Emergency Block Grant (LREBG) funds must include one or more actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of EC Section 52064.4, all LEAs must do the following:

- For the 2025–26, 2026–27, and 2027–28 LCAP years, identify whether or not the LEA has unexpended LREBG funds for the applicable LCAP year.
 - If the LEA has unexpended LREBG funds the LEA must provide the following:
 - The goal and action number for each action that will be funded, either in whole or in part, with LREBG funds; and
 - An explanation of the rationale for selecting each action funded with LREBG funds. This explanation must include:
 - An explanation of how the action is aligned with the allowable uses of funds identified in [EC Section 32526\(c\)\(2\)](#); and
 - An explanation of how the action is expected to address the area(s) of need of students and schools identified in the needs assessment required by [EC Section 32526\(d\)](#).
 - For information related to the allowable uses of funds and the required needs assessment, please see the Program Information tab on the [LREBG Program Information](#) web page.
 - Actions may be grouped together for purposes of these explanations.
 - The LEA may provide these explanations as part of the action description rather than as part of the Reflections: Annual Performance.
 - If the LEA does not have unexpended LREBG funds, the LEA is not required to conduct the needs assessment required by EC Section 32526(d), to provide the information identified above or to include actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs.

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

Requirements

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

- **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\(b\)\(1\)](#) 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.
- **Required metrics for actions supported by LREBG funds:** To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.
 - The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #
<ul style="list-style-type: none">• 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

For English Learners and Long-Term English Learners

- 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.

For Technical Assistance

- 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.

For Lowest Performing Dashboard Indicators

- 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.

For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.
 - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to [EC Section 32526\(d\)](#). For information related to the required needs assessment please see the Program Information tab on the [LREBG](#)

[Program Information](#) web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the [California Statewide System of Support LREBG Resources](#) web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32526(d).

- School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.
- As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in [EC Section 32526\(c\)\(2\)](#).
- LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
 - Identify the action as an LREBG action;
 - Include an explanation of how research supports the selected action;
 - Identify the metric(s) being used to monitor the impact of the action; and
 - Identify the amount of LREBG funds being used to support the action.

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:

- 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 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 2024

Yuba COE
2025-26 Proposed Budget Report and Multiyear Fiscal Projection

Public Hearing – June 11, 2025

Adoption – June 18, 2025

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 2025-26 through 2027-28 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"

On May 14, 2025, Governor Gavin Newsom released the May Revision for the proposed 2025-26 State Budget. At May Revision the budget includes an increase of approximately \$2.9 billion in Proposition 98 guarantee funding over the three-year period relative to the 2024 Budget Act and a decrease of approximately \$4.6 billion from the Governor's Budget in January. The revision proposes to appropriate only \$117.6 billion for education programs in 2024-25, instead of the current calculated Proposition 98 level of \$118.9 billion. The difference between the appropriated and the calculated levels is less than at Governor's Budget, \$1.3 billion instead of \$1.6 billion. This is intended to mitigate the risk of appropriating more resources than are ultimately available when the final calculation for 2024-25 is made during the 2025-26 fiscal year. The 2025-26 budget includes \$114.6 billion in Proposition 98 funding for all TK-12 programs for continued fiscal stability to meet the obligations to TK-12 education.

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 2.30%. The Operations Grant increases by the COLA of 2.30% with no further changes. This is reduction from the 2.43% that was proposed in the January release of the Governor's Budget.

Alternative Education Grant:

The LCFF for the Alternative Education Grant also increases by 2.30%.

Differentiated Assistance (DA):

DA funding is based on three main components:

LCAP Support: The greater of \$24,844 per school district within the county or \$106,298 (increased by 2.30% 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 2.30%.

Rainy Day Fund:

Adjusts the 2024-25 mandatory Proposition 98 Rainy Day fund deposit of \$1.2 billion down to \$540 million due to adjustment of capital gains revenues for the year.

Additionally, a decrease in Proposition 98 guarantee triggers a mandatory withdrawal of \$540 million in 2025-26 exhausting the remaining fund balance of the reserve account.

Deferrals: A deferral is proposed from June 2026 to July 2026.

Learning Recovery Emergency Block Grant: The May Revise does not include any changes to Governor's Budget proposal to restore \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through 2027-28.

Additional May Revision Proposals: Additional components of the Governor’s May Revision for 2025-26 provide for the following items. Please note that the items below are not in the Yuba COE’s 2025-26 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
Student Support and Professional Development Discretionary Block Grant:	<ul style="list-style-type: none"> The block grant maintains the flexibility to use the funding for discretionary purposes and to fund statewide priorities including: (1) professional development for teachers on the ELA/ELD framework; (2) professional development for teachers on the mathematics framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment. Proposed funds will be disbursed based on average daily attendance (ADA) and will be available through June 30, 2029. Final expenditures must be reported to the CDE by September 30, 2029.
California Preschool Program	<ul style="list-style-type: none"> Suspension of State COLA for 2025-26.
Universal TK	<ul style="list-style-type: none"> Provides a total of \$2.1 billion in ongoing funding (inclusive of all prior years’ investments) to support the full implementation of universal transitional kindergarten (TK) so that all children who turn four years old by September 1 of the school year can enroll in TK. This is a slight decrease from the Governor’s Budget estimate of \$2.4 billion. The budget also provides an accumulated amount of \$1.2 billion in on-going funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK class. This is also lower than the \$1.5 billion included in the Governor’s Budget for this purpose.
Expanded Learning Opportunities Program	<ul style="list-style-type: none"> Increases the proposed adjustment for the Expanded Learning Opportunities Program from \$4.435 billion to \$4.515 billion in total ongoing funds for full implementation of the program increasing the number of LEAs that offer universal access to students from those with an unduplicated pupil percentage of at least 75% to those with an unduplicated pupil percentage of at least 55%. This funding also includes ongoing support to LEAs with less than 55% unduplicated pupils to provide access to all unduplicated pupils. Trailer bill also provides for a one-year grace period in transitioning from Tier II to Tier I. Additionally, the May Revise includes an additional \$10 million to increase the minimum grant amount from \$50,000 to \$100,000 per LEA.
ELA and Literacy	<ul style="list-style-type: none"> The May Revise includes \$200 million in one-time Proposition 98 funds to support evidence-based professional learning for elementary school educators aligned with the English

	<p>Language Arts/English Language Development Framework, and \$10 million in one-time Proposition 98 funding for the Sacramento County Office of Education to partner with the UCSF Dyslexia Center to support the Multitudes screener. These funds are in addition to the following investments included at the Governor’s Budget to support literacy instruction: \$500 million in one-time funds for TK-12 literacy and mathematics coaches, \$40 million in one-time funds for purchase of screening materials and training for educators to administer literacy screening, \$25 million to spend by 2029-30 to launch Literacy and Mathematics Networks within the Statewide System of Support, and \$300,000 in one-time non-Proposition 98 in 2024-25 for the Instructional Quality Commission to develop a curriculum guide and resources for teaching personal finance per Assembly Bill (AB) 2927.</p>
School Facility Programs	<ul style="list-style-type: none"> To address the projected budget shortfall, the May Revision includes a reduction of \$177.5 million in remaining, unused General Fund from a \$2 billion one-time allocation provided to the Office of Public School Construction in the 2023 Budget Act for TK-12 school facilities. These funds were made available on an as-needed basis for fire-impacted LEAs through August 2025; however, impacted schools have indicated that they do not plan to apply for the funds by this date. Proposition 2 facilities funds will be available as needed for fire-impacted LEAs moving forward.
Student Nutrition and SUN Bucks	<ul style="list-style-type: none"> May Revise proposed \$90.7 million in additional ongoing funding to fully fund the universal meals program in 2025-26 and provides \$21.9 million in additional ongoing Proposition 98 funds for the Summer Electronic Benefits Transfer (SUN Bucks) program, which provides nutrition funding to eligible students during the summer months.
Secondary School Redesign Pilot Program	<ul style="list-style-type: none"> May Revise includes \$15 million in one-time Proposition 98 General Fund for Secondary School Redesign Pilot Program for a COE to administer a pilot program to redesign middle and high schools to better serve the needs of all students and increase student outcomes, and to manage a network of grantees to support peer learning and documentation of practices.
English Learners	<ul style="list-style-type: none"> Includes \$2 million in ongoing Proposition 98 General Fund to support Regional English Learner lead agencies that help schools provide focused support to English learners.
Wildfire Relief	<ul style="list-style-type: none"> One-time property tax backfills of \$1.2 million in 2024-25 and \$8.5 million in 2025-26 for impacted basic aid school districts

	due to the recent wildfires in Southern California.
California Association of Student Councils	<ul style="list-style-type: none"> • A one-time \$500,000 in Proposition 98 General Fund to support the California Association of Student Councils.
Teacher Preparation and Professional Development:	<ul style="list-style-type: none"> • May Revise builds on the funding for teacher preparation and professional development proposed in January to: <ul style="list-style-type: none"> ○ Repurpose \$150 million in one-time funding for the Teacher Recruitment Incentive Grant to \$100 million in one-time Proposition 98 funding for stipends of \$10,000 for at least 500 hours of student teaching on a first-come, first-served basis. The remaining \$50 million is part of the Proposition 98 budget solution. ○ Extending by one year the deadlines for clear credential candidates who received a related waiver during the COVID-19 Pandemic to complete an induction program or two years of service, and for teacher candidates who received a related waiver during the COVID-19 Pandemic to pass the Reading Instruction Competence Assessment. ○ Allow (1) credential candidates who completed preparation programs that were aligned to the Reading Instruction Competence Assessment to take that assessment on or before October 31, 2025; and (2) the Commission on Teacher Credentialing to adopt and administer an off-the-shelf reading instruction competence assessment that meets the requirements outlined in statute for candidates who have yet to pass a reading assessment and cannot take the state's literacy performance assessment.

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 2.30% 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 2025-26 by \$100,000 and is decreasing another \$66,667 for 2027-28 since some of the districts fell out of the criteria for assistance.
- ❖ Average Daily Attendance (ADA) is estimated at:

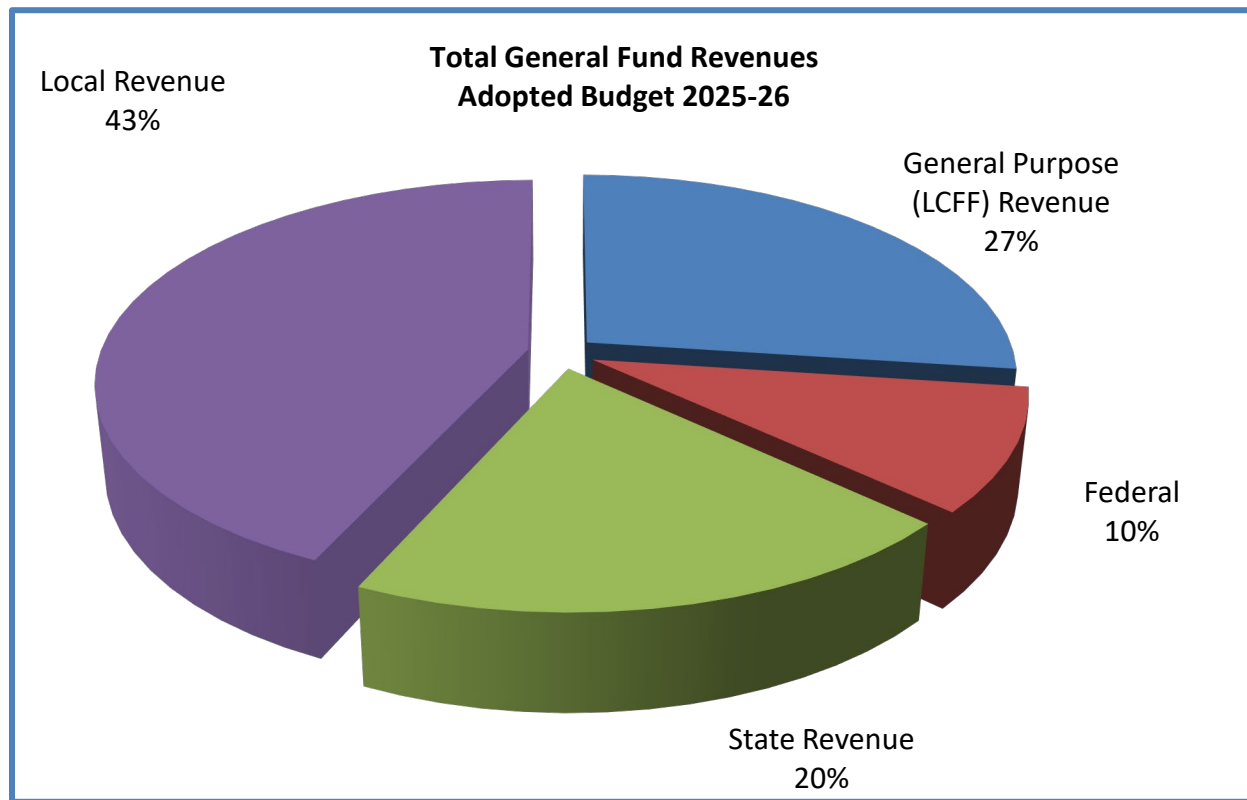
Program:	ADA:	Funded ADA:
Special Education – SDC	161.18	161.18
Juvenile Hall – LCFF	25.99	28.54
Community School	20.05	21.88
Charter School – LCFF	207.78	207.78
County Operations ADA	15,200.10	15,200.10

- ❖ The YCOE's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to 95.45% for non-juvenile hall. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated by SSC to be \$191 per ADA for unrestricted purposes and \$82 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant for COE programs are \$39.09 for K-8 ADA, \$75.31 for 9-12 ADA and \$1.31 for countywide ADA. For Yuba County Career Preparatory Charter the rates are \$20.52 for K-8 ADA and \$57.04 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	\$6,753,779	\$2,428,964	\$9,182,743
Federal	\$0	\$3,294,879	\$3,294,879
State Revenue	\$155,510	\$6,603,703	\$6,759,213
Local Revenue	\$1,195,188	\$13,441,144	14,636,332
TOTAL	\$8,104,477	\$25,768,690	\$33,873,167



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 2025-26. The amounts will be revised throughout the year based on information received from the State.

Education Protection Account (EPA) Fiscal Year Ending June 30, 2026	
Actual EPA Revenues:	
Estimated EPA Funds	\$ 10,084
Actual EPA Expenditures:	
Instructional Materials and Supplies and Instructional Salaries and Benefits	\$ 10,084
Balance	\$ -

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 distributes most of the funding directly to districts. 80% of Low Incidence Funding is held back to provide Vision Impaired Services to member districts. YCOE provides Vision Impaired and Extensive Support Needs special education services to districts and bills the districts for the costs in excess of any revenues held back for the services.

The Excess Cost projection for 2025-26 increased \$748,355 (6%) from 2025-26 due to adjustments for the following:

- Salary and benefit increase assumed at 2.3% for classified and certificated with step increases. Moderate/Severe special education teachers are to get retention stipends of \$2,000 per year and signing bonuses for new, fully credentialed Moderate/Severe teachers in the amount of \$1,500 per year for three years.
- Assumes all teaching positions are filled in 2025-26.
- Health Insurance contribution increase of 11.49%
- Increase in the indirect cost rate from 6.01% to 6.38%

Operating Expenditure Components

The CSSF is used for the majority of the functions within the YCOE. As illustrated below, salaries and benefits comprise approximately 69% of the YCOE'S unrestricted budget, and approximately 65% of the total CSSF budget.

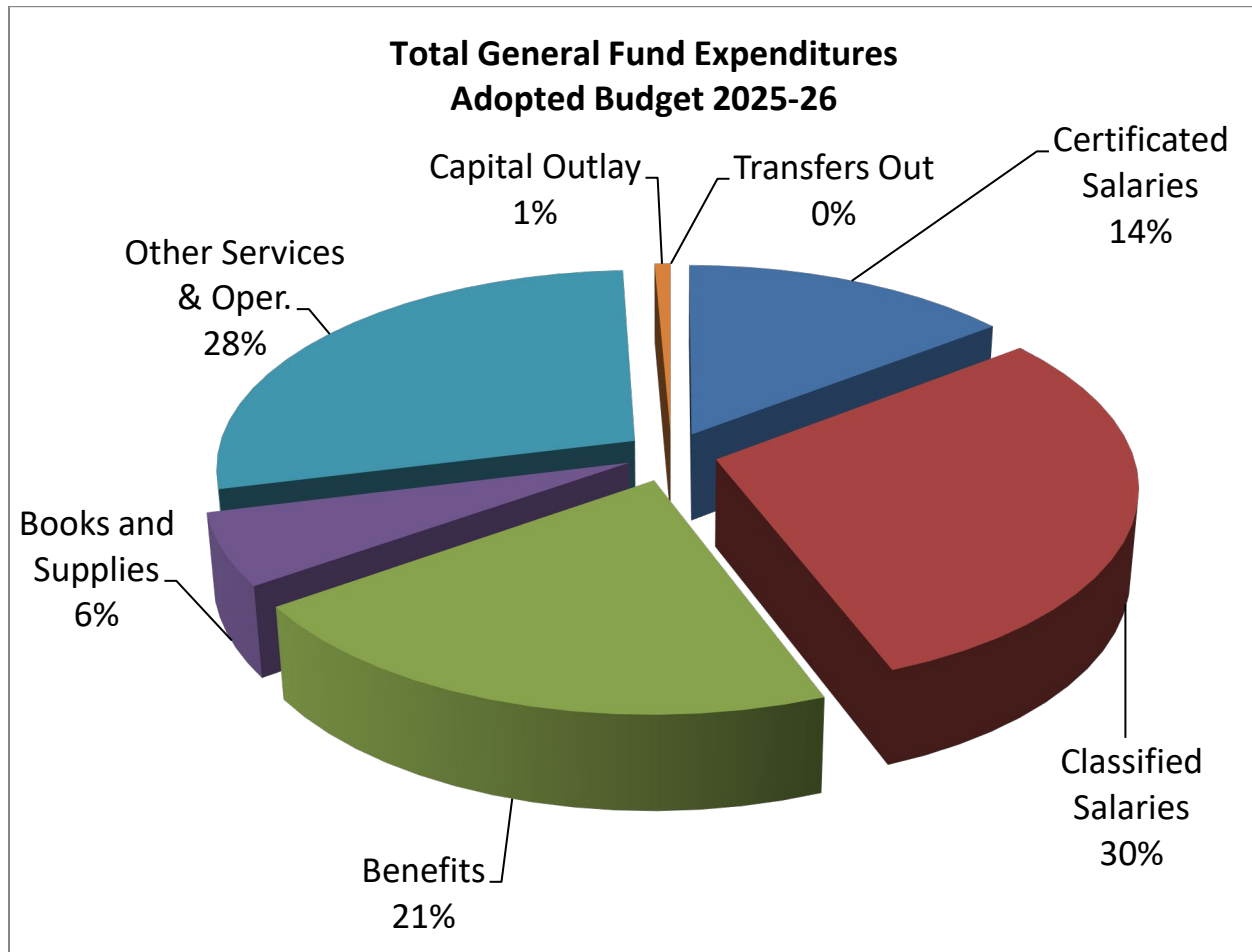
Major expenditure assumptions include:

- Salaries and benefits include
 - All positions approved by the Superintendent as of May 31, 2025
 - Employee step movement of approximately 1.93% certificated, 2.50% classified, and 2.26% for management.
 - A 2.3% salary schedule increase for certificated, classified, and management, effective July 1, 2024
 - Stipends for current moderate/severe teachers in the amount of \$2,000 per teacher and a \$1,500 signing bonus for each new fully credentialed moderate/severe teacher.
 - Employer paid STRS rate of 19.10% and PERS of 26.81%
- Other employer paid benefits include Medicare, FICA, worker's compensation, unemployment insurance and other retiree benefits. The total payroll driven, or statutory, benefits are 23.79% for certificated and 31.50% for classified employees.
- The indirect cost rate charged to restricted programs, including special education, is 6.38% for 2025-26.
- Future PERS rate changes are anticipated for the next two years.
- Capital Outlay of \$245,000 for improvements to YCOE facilities.

A summary of general fund expenditures is presented below:

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	1,213,200	3,855,625	\$5,068,825
Classified Salaries	2,992,229	7,328,250	10,320,479
Benefits	1,870,652	5,453,638	7,324,290
Books and Supplies	737,323	1,298,783	2,036,106
Other Services & Operating	1,759,930	8,058,116	9,818,046
Capital Outlay	235,000	10,000	245,000
Other Outgo/Transfer	(1,409,609)	1,231,266	(178,343)
TOTAL	7,398,725	27,235,678	\$34,634,403

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	35,004
Restricted Maintenance Account	232,630
General Equivalency Diploma Program	11,516
Total	\$279,150

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 21.8%.

General Fund Summary

The YCOE'S 2024-25 general fund projects a total decrease to net assets of \$759,649 resulting in an estimated ending fund balance of \$14.4 million. The components of the YCOE's fund balance are as follows: revolving cash & other nonspendables - \$3,000; restricted programs - \$3,072,301; 3% economic uncertainty - \$1,039,032; assigned - \$2,752,967. The remaining 18.8% of \$7,559,266 is available toward the additional reserve for economic uncertainty per board policy.

Adopted Budget 2025-26			
Description	Unrestricted	Restricted	Total
Total Revenues	7,825,326	26,047,841	33,873,167
Total Expenditures	7,398,725	27,235,678	34,634,403
Excess/(Deficiency)	426,601	(1,187,837)	(761,236)
Other Sources/Uses	1,587	-	1,587
Net Increase/(Decrease)	428,188	(1,187,837)	(759,649)
Add: Beginning Fund Balance	10,926,077	4,260,138	15,186,215
Ending Fund Balance	\$11,354,265	\$3,072,301	\$14,426,566

Cash Flow

The YCOE is anticipating having positive monthly cash balances during the 2025-26 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	2025-26 Ending Fund Balance
01	County School Service Fund	\$15,186,214	(\$759,033)	\$14,427,182
09	Career Prep Charter School	\$2,391,532	\$64,613	\$2,456,145
10	Special Education Pass Through	\$373,225	\$25,869	\$399,094
11	Adult Education Fund	\$108,830	(\$53,622)	\$55,208
12	Child Development	\$201,145	\$3,665	\$204,810
14	Deferred Maintenance Fund	\$2,314,747	\$42,000	\$2,356,747
16	Forest Reserve Fund	\$0	\$0	\$0
17	Special Reserve for Other Than Capital Outlay	\$185,510	\$5,000	\$190,510
35	County School Facilities Fund	\$1,162,610	(\$23,519)	\$1,139,091
40	Special Reserve for Capital Outlay	\$141,362	\$3,658	\$145,020
56	Debt Service	\$0	\$0	\$0
63	Other Enterprise Fund	\$1,098,463	(\$33,287)	\$1,065,176
67	Self Insurance Fund	(\$944,330)	\$168,665	(\$775,665)

Multiyear Projection

General Planning Factors:

Illustrated below are the latest factors that COEs and districts are expected to utilize as planning factors:

Planning Factor	2024-25	2025-26	2026-27	2027-28
Dept of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%
Local Control Funding Formula COLA	1.07%	2.30%	3.02%	3.42%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	27.05%	26.81%	26.90%	27.80%
SUI Employer Rates	0.05%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$191	\$191	\$191	\$191
Lottery – Prop. 20 per ADA	\$82	\$82	\$82	\$82
Mandate Block Grant for COE: K-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65
Mandate Block Grant for COE: 9-12 per ADA	\$73.62	\$75.31	\$77.58	\$80.23
Mandate Block Grant for COE: Countywide ADA	\$1.28	\$1.31	\$1.35	\$1.40
Mandate Block Grant for Charters: K-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86
Mandate Block Grant for Charters: 9-12 per ADA	\$55.76	\$57.04	\$58.76	\$60.77
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 declining funded ADA for Juvenile Hall School and 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 increase in 26-27 with rising COLA blunted by the impact of declining ADA. Then it slightly declines in 26-27 from declining funded ADA despite an increased 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 revenue is projected to remain relatively flat while state revenue is projected to decline sharply in 26-27 with the expiration of some major grants then grow relative to COLA in 27-28.

Expenditure Assumptions:

Certificated step and column costs for purposes of the multi-year projection are assumed to increase by 1.93% for certificated and 2.50% for classified and a salary increase of 2.3% for all employees has been assumed for 2025-26 and 2026-27. The salary increase has been settled with the certificated bargaining unit for 2025-26 but is still under negotiation for the classified bargaining unit. 2026-27 and 2027-28 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	2026-27 Est	2027-28 Est	2028-29 Est
Employer Rates	22.9%	25.3%	26.6%	27.0%	26.8%	26.90%	27.8%	27.4%
Change	2.21%	2.46%	1.31%	0.37%	-0.24%	0.09%	0.90%	-0.40%

	CalSTRS Rate Comparison							
Employer Rates	16.92%	19.10%	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%	0.00%

Unrestricted supplies are budgeted to increase 102% for 25-26 because we added approximately \$150,000 in the budget for technology projects, \$60,000 for Community School and Juvenile Hall School supplies and equipment and increased unrestricted lottery budgets. Restricted supplies are also projected to double in 25-26 with the new Allcove Center Grant, Golden State Pathways Program for CTE and Community School Grants. In 25-26 Services and Other is budgeted to increase by 15% because of the Allcove grant and Healthcare Access and Information Grants.

In 2026-27, Services and Other is expected to then drop by \$2.1 Million or 22% as a handful of grant programs expire. In 27-28 Services and Other is expected to then rise about 2% in relation to inflation.

Capital Outlay is dropping \$611,595 or 72% from 24-25 to 25-26 because in 2024-25 we acquired a new site for CTE and Adult Education and made significant improvements to the site. We also decided to make much needed deferred maintenance to the One-Stop Facility. In 25-26 and 26-27 we expect to have declining needs in capital improvements.

Other Outgo is expected to be drop by \$999,342 in 25-26 as Medi-Cal funds received for the local education agencies in the old Yuba County Medi-Cal Consortium are finally received and only Medi-Cal funds going forward are for the COE only.

Estimated Ending Fund Balances:

During 2026-27, YCOE estimates that the general fund is projected to decrease \$545,273 resulting in an unrestricted ending balance of \$11.5 Million and a restricted ending balance of \$2.3 Million.

During 2027-28, the YCOE estimates that the general fund is projected to decrease \$929,905 resulting in an unrestricted ending balance of \$11.5 million and a restricted ending balance of \$1.5 Million.

Description	2025-26 Adopted Budget			2026-27 Projected			2027-28 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		3,072,300	3,072,300		2,340,868	2,340,868		1,452,949	1,452,949
TOTAL - RESTRICTED	-	3,072,300	3,072,300	-	2,340,868	2,340,868	-	1,452,949	1,452,949
ASSIGNED	2,752,967		2,752,967	2,708,329		2,708,329	2,684,224		2,684,224
TOTAL - ASSIGNED	-	-	-	-	-	-	-	-	-
UNASSIGNED									
Economic Uncertainty (REU-3%)	1,039,032		1,039,032	936,835		936,835	968,558		968,558
Amount Above REU	7,559,266		7,559,266	7,892,260		7,892,260	7,842,657		7,842,657
TOTAL - UNASSIGNED	8,598,298	-	8,598,298	8,829,095	-	8,829,095	8,811,215	-	8,811,215
TOTAL - FUND BALANCE	11,354,265	3,072,300	14,426,565	11,540,424	2,340,868	13,881,292	11,498,439	1,452,949	12,951,388

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 2025-26	Projected 2025-26	Projected 2026-2027
Total Revenues	33,873,167	30,680,976	31,353,774
Total Expenditures	34,634,403	31,227,836	32,285,266
Excess/(Deficiency)	(761,236)	(546,860)	(931,492)
Other Sources/Uses	1,587	1,587	1,587
Net Increase/(Decrease)	(759,649)	(545,273)	(929,905)
Add: Beginning Fund Balance	15,186,214	14,426,565	13,881,292
Ending Fund Balance	14,426,565	13,881,292	12,951,388
<i>Fund Balance</i>	<i>42%</i>	<i>44%</i>	<i>40%</i>

Conclusion:

Due to an adequate fund balance and balanced budgets in fiscal year 2025-26 through 2027-28, 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
2025-26 Adopted Budget
General Fund**

Description	General Fund		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose (LCFF) Revenues:			
State Aid & EPA	4,144,997	-	4,144,997
Property Taxes & Misc. Local	2,608,782	2,428,964	5,037,746
Total General Purpose	6,753,779	2,428,964	9,182,743
Federal Revenues	-	3,294,879	3,294,879
Other State Revenues	155,510	6,603,703	6,759,213
Other Local Revenues	1,195,188	13,441,144	14,636,332
TOTAL - REVENUES	8,104,477	25,768,690	33,873,167
EXPENDITURES			
Certificated Salaries	1,213,200	3,855,625	5,068,825
Classified Salaries	2,992,229	7,328,250	10,320,479
Employee Benefits (All)	1,870,652	5,453,638	7,324,290
Books & Supplies	737,323	1,298,783	2,036,106
Other Operating Expenses (Services)	1,759,930	8,058,116	9,818,046
Capital Outlay	235,000	10,000	245,000
Other Outgo	-	-	-
Direct Support/Indirect Costs	(1,409,609)	1,231,266	(178,343)
TOTAL - EXPENDITURES	7,398,725	27,235,678	34,634,403
EXCESS (DEFICIENCY)	705,752	(1,466,988)	(761,236)
OTHER SOURCES/USES			
Transfers In	1,587	-	1,587
Transfers (Out)	-	-	-
Net Other Sources (Uses)	-	-	-
Contributions (to Restricted Programs)	(279,151)	279,151	-
TOTAL - OTHER SOURCES/USES	(277,564)	279,151	1,587
FUND BALANCE INCREASE (DECREASE)	428,188	(1,187,837)	(759,649)
FUND BALANCE			
Beginning Fund Balance	10,926,077	4,260,137	15,186,214
Ending Balance, June 30	11,354,265	3,072,300	14,426,565

Yuba COE Adopted Budget Multi-year Projection															
	Adopted Budget 2025-26				Adjustments to prior year		Projection 2026-27				Adjustments to prior year		Projection 2027-28		
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Unrestricted	Restricted	Combined
Revenue															
General Purpose	6,753,779	2,428,964	9,182,743	1	102,212	-	6,855,991	2,428,964	9,284,955	1	(14,199)	-	6,841,792	2,428,964	9,270,756
Federal Revenue	-	3,294,879	3,294,879	2	-	14,778	-	3,309,657	3,309,657		-	-	-	3,339,696	3,339,696
State Revenue	155,510	6,603,703	6,759,213	10	3,579	(3,298,317)	159,089	3,305,386	3,464,475	10	3,661	86,036	162,750	3,391,422	3,554,172
Local Revenue	1,195,188	13,441,144	14,636,332	7	(2,010)	(12,433)	1,193,178	13,428,711	14,621,889	7	2,261	565,000	1,195,439	13,993,711	15,189,150
Total Revenue	8,104,477	25,768,690	33,873,167		103,781	(3,295,972)	8,208,258	22,472,718	30,680,976		(8,277)	651,036	8,199,981	23,153,793	31,353,774
Expenditures															
Certificated Salaries	1,213,200	3,855,625	5,068,825	3	61,388	(105,268)	1,274,588	3,750,357	5,024,945	3	64,494	184,568	1,339,082	3,934,925	5,274,007
Classified Salaries	2,992,229	7,328,250	10,320,479	3	166,816	(441,397)	3,159,045	6,886,853	10,045,898	3	176,117	378,083	3,335,162	7,264,936	10,600,098
Employee Benefits	1,870,652	5,453,638	7,324,290	4	88,702	(317,404)	1,959,354	5,136,234	7,095,588	4	99,582	232,734	2,058,936	5,368,968	7,427,904
Books and Supplies	737,323	1,298,783	2,036,106	6	(148,523)	(597,175)	588,800	701,608	1,290,408	6	(7,522)	(32,288)	581,278	669,320	1,250,598
Other Services & Oper. Expenses	1,759,930	8,058,116	9,818,046	6	67,878	(2,171,583)	1,827,808	5,886,533	7,714,341	6	71,517	25,144	1,899,325	5,911,677	7,811,002
Capital Outlay	235,000	10,000	245,000	11	-	(10,000)	235,000	-	235,000	11	(135,000)	-	100,000	-	100,000
Other Outgo 7xxx	-	-	-	12	-	-	-	-	-		-	-	-	-	-
Transfer of Indirect 73xx	(1,409,609)	1,231,266	(178,343)	8	67,774	(67,775)	(1,341,835)	1,163,491	(178,344)	8	(37,424)	37,425	(1,379,259)	1,200,916	(178,343)
Total Expenditures	7,398,725	27,235,678	34,634,403		304,035	(3,710,602)	7,702,760	23,525,076	31,227,836		231,764	825,666	7,934,524	24,350,742	32,285,266
Deficit/Surplus	705,752	(1,466,988)	(761,236)		(200,254)	414,630	505,498	(1,052,358)	(546,860)		(240,041)	(174,630)	265,457	(1,196,949)	(931,492)
Other Sources/(uses)	-	-	-		-	-	-	-	-		-	-	-	-	-
Transfers in/(out)	1,587	-	1,587	9	-	-	1,587	-	1,587		-	-	1,587	-	1,587
Contributions to Restricted	(279,151)	279,151	-	5	(41,775)	41,775	(320,926)	320,926	-	5	11,896	(11,896)	(309,030)	309,030	0
Net increase (decrease) in Fund Balance	428,188	(1,187,837)	(759,649)		(242,029)	456,405	186,159	(731,432)	(545,273)		(228,145)	(186,526)	(41,986)	(887,919)	(929,905)
Beginning Balance	10,926,077	4,260,137	15,186,214				11,354,265	3,072,300	14,426,565				11,540,424	2,340,868	13,881,292
Ending Balance	11,354,265	3,072,300	14,426,565				11,540,424	2,340,868	13,881,292				11,498,439	1,452,949	12,951,388
Revolving/Stores/Prepays	3,000	-	3,000				3,000	-	3,000				3,000	-	3,000
Reserve for Econ Uncertainty (3%)	1,039,032	-	1,039,032				936,835	-	936,835				968,558	-	968,558
Restricted Programs	-	3,072,300	3,072,300				-	2,340,868	2,340,868				-	1,452,949	1,452,949
Assigned	2,752,967	-	2,752,967				2,708,329	-	2,708,329				2,684,224	-	2,684,224
Additional Reserve For Econ Unc	7,559,266	-	7,559,266				7,892,260	-	7,892,260				7,842,657	-	7,842,657
Additional Reserve Percent			21.8%						25.3%						24.3%

Notes:

¹ LCFF funding reflects 2.3% LCFF COLA for 2025-26, 3.02% LCFF COLA for 2026-27, and 3.42% for 2027-28. Funded ADA is projected to decline 12.73 ADA for the Alternative Education Grant portion of LCFF for 2025-26, another 1.26 ADA for 2026-27, and 3.12 ADA for 2027-28.

² Increase in Carryover from federal grants

³ Projections include step movement for eligible employees of 2.5% for classified and 2% for certificated, with a 3% cost of living adjustment for 26-27 and 27-28. Negotiations are completed for 2025-26 with certificated only. Reduction in salary are due to end of grant programs.

⁴ Projections include estimated increases in annual state pension adjustments for both STRS & PERS, plus additional statutory benefits based on step increases and a 3% increase to benefits contribution by YCOE

⁵ Additional contributions relate to the projected salary, step and pension increases of restricted programs of programs where revenue does not keep up with

⁶ Books and Supplies and Services and Other have been increased for 2.77% for 2025-26 and 2026-27 less any removal of costs for expired grants.

⁷ Other Local Revenue decreases in 26-27 because of the expiration of local grants offset by rising billback revenues to districts for the special education program. The increase from 26-27 to 27-28 is from the special education billback to districts.

⁸ Increase/decrease in indirect costs charged to restricted programs due to increase/decrease in rate net of increase/decrease in restricted funds.

⁹ Transfer in is from Forest Reserve Fund

¹⁰ State grants increase with COLA percentages in note 1 above. The large drop in state revenue in 2026-27 reflects the expiration of the Allcove grant and career technical education grants. 2027-28 funding is expected to rise with the state COLA percentage.

¹¹ Capital Outlay was abnormally high in 24-25 to reflect major improvements that were made for the new property at 805 10th St. and the One Stop Building. It decreases in

¹² Significant Other Outgo in 2024-25 was to pay Medi-Cal Claims funds received for prior years Cost Reimbursement Comparison Schedules to members of the Medi-Cal Cons

Change in Budget Compared to Current Year Estimated Actuals

	Estimated Actuals 2024-25			Adopted Budget 2025-26			Change in Adopted Budget Compared to Estimated Actuals			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	2025-26	
Revenue										
General Purpose	7,044,417	2,428,964	9,473,381	6,753,779	2,428,964	9,182,743	(290,638)	-	(290,638)	1
Federal Revenue	-	2,367,666	2,367,666	-	3,294,879	3,294,879	-	927,213	927,213	2
State Revenue	167,597	4,561,545	4,729,142	155,510	6,603,703	6,759,213	(12,087)	2,042,158	2,030,071	3
Local Revenue	1,127,806	14,415,467	15,543,273	1,195,188	13,441,144	14,636,332	67,382	(974,323)	(906,941)	4
Total Revenue	8,339,820	23,773,642	32,113,462	8,104,477	25,768,690	33,873,167	(235,343)	1,995,048	1,759,705	
Expenditures										
Certificated Salaries	1,070,891	3,343,675	4,414,566	1,213,200	3,855,625	5,068,825	142,309	511,950	654,259	5
Classified Salaries	2,817,075	6,419,271	9,236,346	2,992,229	7,328,250	10,320,479	175,154	908,979	1,084,133	6
Employee Benefits	1,540,901	4,563,550	6,104,451	1,870,652	5,453,638	7,324,290	329,751	890,088	1,219,839	7
Books and Supplies	366,268	646,557	1,012,825	737,323	1,298,783	2,036,106	371,055	652,226	1,023,281	8
Other Services & Oper. Expenses	1,624,480	6,980,105	8,604,585	1,759,930	8,058,116	9,818,046	135,450	1,078,011	1,213,461	9
Capital Outlay	658,229	198,366	856,595	235,000	10,000.00	245,000	(423,229)	(188,366)	(611,595)	10
Other Outgo 7xxx	-	999,342	999,342	-	0	0	-	(999,342)	(999,342)	11
Transfer of Indirect 73xx	(1,088,558)	925,812	(162,746)	(1,409,609)	1,231,266	(178,343)	(321,051)	305,454	(15,597)	
Total Expenditures	6,989,286	24,076,678	31,065,964	7,398,725	27,235,678	34,634,403	409,439	3,159,000	3,568,439	
Deficit/Surplus	1,350,534	(303,036)	1,047,498	705,752	(1,466,988)	(761,236)	(644,782)	(1,163,952)	(1,808,734)	
Other Sources/(uses)	-	-	-	-	-	-	-	-	-	
Transfers in/(out)	1,814	571	2,385	1,587	-	1,587	(227)	(571)	(798)	
Contributions to Restricted	(238,354)	238,354	-	(279,151)	279,151	0	(40,797)	40,797	-	
Net increase (decrease) in Fund Balance	1,113,994	(64,111)	1,049,883	428,188	(1,187,837)	(759,649)	(685,806)	(1,123,726)	7,000	
Beginning Balance	9,812,083	4,324,249	14,136,332	10,926,077	4,260,138	15,186,215	1,113,994	(64,111)	1,049,883	
Ending Balance	10,926,077	4,260,138	15,186,215	11,354,265	3,072,301	14,426,566	428,188	(1,187,837)	(759,649)	
Revolving/Stores/Prepays	3,000		3,000	3,000		3,000	-	-	-	
Reserve for Econ Uncertainty (3%)	931,979		931,979	1,039,032		1,039,032	107,053	0	107,053	
Restricted Programs		4,260,138	4,260,138	0	3,072,301	3,072,301	0	(1,187,837)	(1,187,837)	
Assigned	3,123,061		3,123,061	2,752,967		2,752,967	(370,094)	0	(370,094)	
Unappropriated Fund Balance	6,868,037	-	6,868,037	7,559,266	-	7,559,266	691,229	-	691,229	
<i>Unappropriated Percent</i>			22.1%	2,356,539		21.8%				

Notes:

¹ Funded ADA dropped from 63.15 ADA to 50.42 ADA. Differentiated Assistance Funding is also declining by \$100,000.

² Title grants increasing \$335,000 from a combination of carryover and increased award amounts. One Stop grants are increasing \$630,000 from four new grant programs. SPED grants decreasing approximately \$20,000 due to decreasing ADA. Prevention grants decreasing approximately \$9,000.

³ New Allcove Grant and HCAI Grant resulted in most of the \$2M increase.

⁴ Billback for special education services is estimated to increase by about \$733,000. Medi-Cal Funding has caught up for the prior years that were payable to the

⁵ Estimated Actuals include savings from vacant positions. 25-26 budget assumes all positions except Speech Language Pathologist are filled. Salary Increase is assumed at 2% and an additional 1.93% for step movement, plus additional stipends and signing bonuses for Moderate/Severe Teachers.

⁶ 3 Positions were moved from the Charter Fund to the General Fund to take advantage of a grant program in Fund 01, resulting in a \$143,716 increase. \$236,878 increase in One Stop salary expense to provide service for its programs. 2 new positions totaling \$145,000 were added. Also the increase assumes a 2% salary increase and costs from step increases on the salary schedule.

⁷ In addition to the benefits increasing in relation to salaries, the YCOE contribution to benefits is increasing by an average 11.49%.

⁸ The Unrestricted supplies increase reflects approximately \$150,000 in Technology project increases and most of the remainder is from unrestricted lottery budget increases. The restricted budget reflects increases from restricted grant budgets mostly from Allcove, Golden State Pathways Program and Community School Grants.

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	7,044,417.00	2,428,964.00	9,473,381.00	6,753,779.00	2,428,964.00	9,182,743.00	-3.1%
2) Federal Revenue		8100-8299	0.00	2,367,666.32	2,367,666.32	0.00	3,294,879.16	3,294,879.16	39.2%
3) Other State Revenue		8300-8599	167,597.00	4,561,544.90	4,729,141.90	155,510.00	6,603,702.51	6,759,212.51	42.9%
4) Other Local Revenue		8600-8799	1,127,805.58	14,415,467.11	15,543,272.69	1,195,187.68	13,441,144.05	14,636,331.73	-5.8%
5) TOTAL, REVENUES			8,339,819.58	23,773,642.33	32,113,461.91	8,104,476.68	25,768,689.72	33,873,166.40	5.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,070,890.53	3,343,675.45	4,414,565.98	1,213,199.68	3,855,624.72	5,068,824.40	14.8%
2) Classified Salaries		2000-2999	2,817,074.70	6,419,271.08	9,236,345.78	2,992,228.54	7,328,249.85	10,320,478.39	11.7%
3) Employee Benefits		3000-3999	1,540,900.89	4,563,549.97	6,104,450.86	1,870,651.78	5,453,638.44	7,324,290.22	20.0%
4) Books and Supplies		4000-4999	366,267.94	646,556.64	1,012,824.58	737,323.14	1,298,783.26	2,036,106.40	101.0%
5) Services and Other Operating Expenditures		5000-5999	1,624,479.99	6,980,105.41	8,604,585.40	1,759,930.03	8,058,116.44	9,818,046.47	14.1%
6) Capital Outlay		6000-6999	658,228.66	198,366.00	856,594.66	235,000.00	10,000.00	245,000.00	-71.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	999,342.46	999,342.46	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,088,558.10)	925,811.74	(162,746.36)	(1,409,608.87)	1,231,265.72	(178,343.15)	9.6%
9) TOTAL, EXPENDITURES			6,989,284.61	24,076,678.75	31,065,963.36	7,398,724.30	27,235,678.43	34,634,402.73	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,350,534.97	(303,036.42)	1,047,498.55	705,752.38	(1,466,988.71)	(761,236.33)	-172.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,313.85	570.50	6,884.35	1,586.86	0.00	1,586.86	-76.9%
b) Transfers Out		7600-7629	4,500.00	0.00	4,500.00	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	(238,354.01)	238,354.01	0.00	(279,150.79)	279,150.79	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(236,540.16)	238,924.51	2,384.35	(277,563.93)	279,150.79	1,586.86	-33.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,113,994.81	(64,111.91)	1,049,882.90	428,188.45	(1,187,837.92)	(759,649.47)	-172.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,827,563.60	4,324,248.76	14,151,812.36	10,926,077.41	4,260,136.85	15,186,214.26	7.3%
b) Audit Adjustments		9793	(15,481.00)	0.00	(15,481.00)	0.00	0.00	0.00	-100.0%

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
c) As of July 1 - Audited (F1a + F1b)			9,812,082.60	4,324,248.76	14,136,331.36	10,926,077.41	4,260,136.85	15,186,214.26	7.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,812,082.60	4,324,248.76	14,136,331.36	10,926,077.41	4,260,136.85	15,186,214.26	7.4%
2) Ending Balance, June 30 (E + F1e)			10,926,077.41	4,260,136.85	15,186,214.26	11,354,265.86	3,072,298.93	14,426,564.79	-5.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,001.00	0.00	3,001.00	3,000.00	0.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,260,136.85	4,260,136.85	0.00	3,072,298.93	3,072,298.93	-27.9%
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	3,123,060.95	0.00	3,123,060.95	2,752,967.47	0.00	2,752,967.47	-11.9%
Facilities	0000	9780	1,275,210.43		1,275,210.43			0.00	
LCAP/Medi-Cal Admin Funds, Alternative Education Programs	0000	9780	1,424,204.79		1,424,204.79			0.00	
Technology	0000	9780	156,000.00		156,000.00			0.00	
Lottery Funds	1100	9780	267,645.73		267,645.73			0.00	
Facilities	0000	9780			0.00	1,271,560.80		1,271,560.80	
LCAP/Medi-Cal Admin Funds, Alternative Education Programs	0000	9780			0.00	1,137,031.94		1,137,031.94	
Technology	0000	9780			0.00	156,000.00		156,000.00	
Lottery	1100	9780			0.00	188,374.73		188,374.73	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,800,015.46	0.00	7,800,015.46	8,598,298.39	0.00	8,598,298.39	10.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,663,266.89	(1,030,434.91)	10,632,831.98				
1) Fair Value Adjustment to Cash in County Treasury		9111	(47,159.37)	0.00	(47,159.37)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	3,001.00	0.00	3,001.00				

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
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	133,650.34	8,541,019.76	8,674,670.10				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	4,373.55	0.00	4,373.55				
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			11,757,132.41	7,510,584.85	19,267,717.26				
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	807,933.00	2,590,754.00	3,398,687.00				
2) Due to Grantor Governments		9590	0.00	447,074.00	447,074.00				
3) Due to Other Funds		9610	15,481.00	0.00	15,481.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	7,641.00	0.00	7,641.00				
6) TOTAL, LIABILITIES			831,055.00	3,037,828.00	3,868,883.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			10,926,077.41	4,472,756.85	15,398,834.26				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,422,871.00	0.00	4,422,871.00	4,134,913.00	0.00	4,134,913.00	-6.5%
Education Protection Account State Aid - Current Year		8012	12,764.00	0.00	12,764.00	10,084.00	0.00	10,084.00	-21.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	35,776.00	0.00	35,776.00	35,776.00	0.00	35,776.00	0.0%

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
Timber Yield Tax		8022	2,102.00	0.00	2,102.00	2,102.00	0.00	2,102.00	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	4,573,580.00	0.00	4,573,580.00	4,573,580.00	0.00	4,573,580.00	0.0%
Unsecured Roll Taxes		8042	158,094.00	0.00	158,094.00	158,094.00	0.00	158,094.00	0.0%
Prior Years' Taxes		8043	11.00	0.00	11.00	11.00	0.00	11.00	0.0%
Supplemental Taxes		8044	37.00	0.00	37.00	37.00	0.00	37.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	328,146.00	0.00	328,146.00	328,146.00	0.00	328,146.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			9,533,381.00	0.00	9,533,381.00	9,242,743.00	0.00	9,242,743.00	-3.0%
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	(2,428,964.00)	2,428,964.00	0.00	(2,428,964.00)	2,428,964.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,044,417.00	2,428,964.00	9,473,381.00	6,753,779.00	2,428,964.00	9,182,743.00	-3.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	18,880.79	18,880.79	0.00	18,880.79	18,880.79	0.0%
Special Education Discretionary Grants		8182	0.00	137,908.39	137,908.39	0.00	120,467.23	120,467.23	-12.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description			2024-25 Estimated Actuals			2025-26 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)	
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		157,394.64	157,394.64		164,051.60	164,051.60	4.2%
Title I, Part D, Local Delinquent Programs	3025	8290		163,301.29	163,301.29		368,421.45	368,421.45	125.6%
Title II, Part A, Supporting Effective Instruction	4035	8290		23,515.30	23,515.30		19,684.00	19,684.00	-16.3%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		25,921.00	25,921.00		25,921.00	25,921.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		579,965.41	579,965.41		706,740.63	706,740.63	21.9%
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	1,260,779.50	1,260,779.50	0.00	1,870,712.46	1,870,712.46	48.4%
TOTAL, FEDERAL REVENUE			0.00	2,367,666.32	2,367,666.32	0.00	3,294,879.16	3,294,879.16	39.2%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		778,465.23	778,465.23		723,757.06	723,757.06	-7.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	31,903.00	0.00	31,903.00	30,238.00	0.00	30,238.00	-5.2%
Lottery - Unrestricted and Instructional Materials		8560	42,014.00	18,038.00	60,052.00	42,014.00	13,664.02	55,678.02	-7.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
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%

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		204,050.49	204,050.49		161,528.49	161,528.49	-20.8%
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		140,000.00	140,000.00		0.00	0.00	-100.0%
Arts and Music in Schools (Prop 28)	6770	8590		42,712.00	42,712.00		42,712.00	42,712.00	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	93,680.00	3,374,637.18	3,468,317.18	83,258.00	5,658,398.94	5,741,656.94	65.5%
TOTAL, OTHER STATE REVENUE			167,597.00	4,561,544.90	4,729,141.90	155,510.00	6,603,702.51	6,759,212.51	42.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	1,900.00	0.00	1,900.00	1,900.00	0.00	1,900.00	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	112,807.13	0.00	112,807.13	112,807.13	0.00	112,807.13	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	219,669.13	672,288.73	891,957.86	223,112.47	259,853.46	482,965.93	-45.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	21,982.80	1,788,286.23	1,810,269.03	21,982.80	1,955,495.37	1,977,478.17	9.2%
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	999,342.46	999,342.46	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8699	76,097.00	1,532,181.40	1,608,278.40	143,250.81	1,068,626.23	1,211,877.04	-24.6%
Tuition		8710	0.00	7,170,323.29	7,170,323.29	0.00	7,904,123.99	7,904,123.99	10.2%
All Other Transfers In		8781-8783	3,215.05	0.00	3,215.05	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		2,253,045.00	2,253,045.00		2,253,045.00	2,253,045.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,127,805.58	14,415,467.11	15,543,272.69	1,195,187.68	13,441,144.05	14,636,331.73	-5.8%
TOTAL, REVENUES			8,339,819.58	23,773,642.33	32,113,461.91	8,104,476.68	25,768,689.72	33,873,166.40	5.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	424,762.86	1,981,382.16	2,406,145.02	504,204.22	2,422,639.03	2,926,843.25	21.6%
Certificated Pupil Support Salaries		1200	0.00	511,672.50	511,672.50	0.00	615,777.62	615,777.62	20.3%
Certificated Supervisors' and Administrators' Salaries		1300	503,085.03	695,398.51	1,198,483.54	520,665.28	658,416.85	1,179,082.13	-1.6%
Other Certificated Salaries		1900	143,042.64	155,222.28	298,264.92	188,330.18	158,791.22	347,121.40	16.4%
TOTAL, CERTIFICATED SALARIES			1,070,890.53	3,343,675.45	4,414,565.98	1,213,199.68	3,855,624.72	5,068,824.40	14.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	30,926.06	2,192,713.41	2,223,639.47	29,672.45	2,496,879.99	2,526,552.44	13.6%

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
Classified Support Salaries		2200	222,192.51	2,437,971.61	2,660,164.12	208,372.70	2,492,294.95	2,700,667.65	1.5%
Classified Supervisors' and Administrators' Salaries		2300	696,783.29	538,619.24	1,235,402.53	740,239.31	612,869.47	1,353,108.78	9.5%
Clerical, Technical and Office Salaries		2400	1,807,603.68	965,717.52	2,773,321.20	1,951,145.00	1,134,564.49	3,085,709.49	11.3%
Other Classified Salaries		2900	59,569.16	284,249.30	343,818.46	62,799.08	591,640.95	654,440.03	90.3%
TOTAL, CLASSIFIED SALARIES			2,817,074.70	6,419,271.08	9,236,345.78	2,992,228.54	7,328,249.85	10,320,478.39	11.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	184,892.01	914,843.33	1,099,735.34	231,513.92	1,067,909.75	1,299,423.67	18.2%
PERS		3201-3202	719,821.83	1,697,651.07	2,417,472.90	781,157.56	1,917,737.26	2,698,894.82	11.6%
OASDI/Medicare/Alternative		3301-3302	57,998.03	154,222.38	212,220.41	60,120.47	182,277.93	242,398.40	14.2%
Health and Welfare Benefits		3401-3402	456,055.39	1,488,171.69	1,944,227.08	664,697.37	1,929,268.77	2,593,966.14	33.4%
Unemployment Insurance		3501-3502	1,833.25	4,553.23	6,386.48	1,996.51	5,143.33	7,139.84	11.8%
Workers' Compensation		3601-3602	63,487.70	160,380.72	223,868.42	70,095.62	187,042.26	257,137.88	14.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	56,812.68	143,727.55	200,540.23	61,070.33	164,259.14	225,329.47	12.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,540,900.89	4,563,549.97	6,104,450.86	1,870,651.78	5,453,638.44	7,324,290.22	20.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	28,096.81	28,096.81	0.00	41,808.89	41,808.89	48.8%
Books and Other Reference Materials		4200	700.00	3,297.23	3,997.23	700.00	57,350.00	58,050.00	1,352.3%
Materials and Supplies		4300	313,820.46	397,724.80	711,545.26	547,413.53	975,183.46	1,522,596.99	114.0%
Noncapitalized Equipment		4400	51,747.48	217,437.80	269,185.28	189,209.61	224,440.91	413,650.52	53.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			366,267.94	646,556.64	1,012,824.58	737,323.14	1,298,783.26	2,036,106.40	101.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	4,447,111.98	4,447,111.98	0.00	4,762,361.26	4,762,361.26	7.1%
Travel and Conferences		5200	81,693.31	251,927.03	333,620.34	109,789.46	358,182.42	467,971.88	40.3%
Dues and Memberships		5300	62,443.86	7,961.89	70,405.75	68,130.96	11,880.66	80,011.62	13.6%
Insurance		5400 - 5450	159,269.53	50,436.49	209,706.02	179,376.43	55,873.00	235,249.43	12.2%
Operations and Housekeeping Services		5500	320,702.60	197,773.64	518,476.24	340,605.11	189,073.00	529,678.11	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	274,326.74	71,570.16	345,896.90	260,452.85	124,895.98	385,348.83	11.4%
Transfers of Direct Costs		5710	(270,710.10)	270,710.10	0.00	(314,444.90)	314,444.90	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(479,648.60)	92,147.85	(387,500.75)	(439,613.94)	66,259.18	(373,354.76)	-3.7%
Professional/Consulting Services and Operating Expenditures		5800	1,398,514.37	1,530,366.31	2,928,880.68	1,473,810.10	2,102,878.83	3,576,688.93	22.1%

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
Communications		5900	77,888.28	60,099.96	137,988.24	81,823.96	72,267.21	154,091.17	11.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,624,479.99	6,980,105.41	8,604,585.40	1,759,930.03	8,058,116.44	9,818,046.47	14.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	248,150.00	0.00	248,150.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	410,078.66	58,366.00	468,444.66	235,000.00	0.00	235,000.00	-49.8%
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	0.00	140,000.00	140,000.00	0.00	10,000.00	10,000.00	-92.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			658,228.66	198,366.00	856,594.66	235,000.00	10,000.00	245,000.00	-71.4%
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	999,342.46	999,342.46	0.00	0.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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 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	999,342.46	999,342.46	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(925,811.74)	925,811.74	0.00	(1,231,265.72)	1,231,265.72	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(162,746.36)	0.00	(162,746.36)	(178,343.15)	0.00	(178,343.15)	9.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,088,558.10)	925,811.74	(162,746.36)	(1,409,608.87)	1,231,265.72	(178,343.15)	9.6%
TOTAL, EXPENDITURES			6,989,284.61	24,076,678.75	31,065,963.36	7,398,724.30	27,235,678.43	34,634,402.73	11.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,313.85	570.50	6,884.35	1,586.86	0.00	1,586.86	-76.9%
(a) TOTAL, INTERFUND TRANSFERS IN			6,313.85	570.50	6,884.35	1,586.86	0.00	1,586.86	-76.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,500.00	0.00	4,500.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,500.00	0.00	4,500.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 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)	
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	(250,854.01)	250,854.01	0.00	(279,150.79)	279,150.79	0.00	0.0%
Contributions from Restricted Revenues		8990	12,500.00	(12,500.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(238,354.01)	238,354.01	0.00	(279,150.79)	279,150.79	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(236,540.16)	238,924.51	2,384.35	(277,563.93)	279,150.79	1,586.86	-33.4%

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Function

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	7,044,417.00	2,428,964.00	9,473,381.00	6,753,779.00	2,428,964.00	9,182,743.00	-3.1%
2) Federal Revenue		8100-8299	0.00	2,367,666.32	2,367,666.32	0.00	3,294,879.16	3,294,879.16	39.2%
3) Other State Revenue		8300-8599	167,597.00	4,561,544.90	4,729,141.90	155,510.00	6,603,702.51	6,759,212.51	42.9%
4) Other Local Revenue		8600-8799	1,127,805.58	14,415,467.11	15,543,272.69	1,195,187.68	13,441,144.05	14,636,331.73	-5.8%
5) TOTAL, REVENUES			8,339,819.58	23,773,642.33	32,113,461.91	8,104,476.68	25,768,689.72	33,873,166.40	5.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	749,101.16	10,979,661.73	11,728,762.89	1,072,458.01	12,188,030.72	13,260,488.73	13.1%
2) Instruction - Related Services	2000-2999		1,213,383.75	2,263,811.62	3,477,195.37	1,463,458.03	2,220,105.16	3,683,563.19	5.9%
3) Pupil Services	3000-3999		270,966.87	4,913,452.08	5,184,418.95	282,057.03	5,615,577.16	5,897,634.19	13.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		47,560.36	2,972,491.76	3,020,052.12	97,665.85	4,951,868.40	5,049,534.25	67.2%
6) Enterprise	6000-6999		464,058.52	0.00	464,058.52	461,360.73	0.00	461,360.73	-0.6%
7) General Administration	7000-7999		3,227,444.85	1,065,444.63	4,292,889.48	3,374,124.85	1,417,232.23	4,791,357.08	11.6%
8) Plant Services	8000-8999		1,016,769.10	882,474.47	1,899,243.57	647,599.80	842,864.76	1,490,464.56	-21.5%
9) Other Outgo	9000-9999		0.00	999,342.46	999,342.46	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			6,989,284.61	24,076,678.75	31,065,963.36	7,398,724.30	27,235,678.43	34,634,402.73	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,350,534.97	(303,036.42)	1,047,498.55	705,752.38	(1,466,988.71)	(761,236.33)	-172.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,313.85	570.50	6,884.35	1,586.86	0.00	1,586.86	-76.9%
b) Transfers Out		7600-7629	4,500.00	0.00	4,500.00	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	(238,354.01)	238,354.01	0.00	(279,150.79)	279,150.79	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(236,540.16)	238,924.51	2,384.35	(277,563.93)	279,150.79	1,586.86	-33.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,113,994.81	(64,111.91)	1,049,882.90	428,188.45	(1,187,837.92)	(759,649.47)	-172.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,827,563.60	4,324,248.76	14,151,812.36	10,926,077.41	4,260,136.85	15,186,214.26	7.3%

Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Function

Description			2024-25 Estimated Actuals			2025-26 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) Audit Adjustments		9793	(15,481.00)	0.00	(15,481.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,812,082.60	4,324,248.76	14,136,331.36	10,926,077.41	4,260,136.85	15,186,214.26	7.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,812,082.60	4,324,248.76	14,136,331.36	10,926,077.41	4,260,136.85	15,186,214.26	7.4%
2) Ending Balance, June 30 (E + F1e)			10,926,077.41	4,260,136.85	15,186,214.26	11,354,265.86	3,072,298.93	14,426,564.79	-5.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,001.00	0.00	3,001.00	3,000.00	0.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,260,136.85	4,260,136.85	0.00	3,072,298.93	3,072,298.93	-27.9%
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	3,123,060.95	0.00	3,123,060.95	2,752,967.47	0.00	2,752,967.47	-11.9%
Facilities	0000	9780	1,275,210.43		1,275,210.43			0.00	
LCAP/Medi-Cal Admin Funds, Alternative Education Programs	0000	9780	1,424,204.79		1,424,204.79			0.00	
Technology	0000	9780	156,000.00		156,000.00			0.00	
Lottery Funds	1100	9780	267,645.73		267,645.73			0.00	
Facilities	0000	9780			0.00	1,271,560.80		1,271,560.80	
LCAP/Medi-Cal Admin Funds, Alternative Education Programs	0000	9780			0.00	1,137,031.94		1,137,031.94	
Technology	0000	9780			0.00	156,000.00		156,000.00	
Lottery	1100	9780			0.00	188,374.73		188,374.73	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,800,015.46	0.00	7,800,015.46	8,598,298.39	0.00	8,598,298.39	10.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6015	Adults in Correctional Facilities	24,588.94	24,566.55
6018	Student Support and Enrichment Block Grant	276,556.67	70,463.07
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	48,525.16	0.00
6266	Educator Effectiveness, FY 2021-22	83,724.97	0.00
6300	Lottery: Instructional Materials	130,716.38	85,143.40
6332	CA Community Schools Partnership Act - Implementation Grant	148,996.94	33,451.01
6333	CA Community Schools Partnership Act - Coordination Grant	194,403.22	7,895.74
6500	Special Education	311,630.02	311,196.41
6620	Reversing Opioid Overdoses	28,514.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	82,226.00	0.00
7085	Learning Communities for School Success Program	215,205.50	0.00
7339	Dual Enrollment Opportunities	66,848.04	133,696.08
7399	LCFF Equity Multiplier	255,268.86	220,675.65
7435	Learning Recovery Emergency Block Grant	57,718.43	57,718.43
7810	Other Restricted State	2,889.00	95,086.84
9010	Other Restricted Local	2,332,324.72	2,032,405.75
Total, Restricted Balance		4,260,136.85	3,072,298.93

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,305,685.00	3,381,043.00	2.3%
2) Federal Revenue		8100-8299	79,429.39	79,429.39	0.0%
3) Other State Revenue		8300-8599	458,052.11	454,239.23	-0.8%
4) Other Local Revenue		8600-8799	81,293.96	85,641.56	5.3%
5) TOTAL, REVENUES			3,924,460.46	4,000,353.18	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,643,771.48	1,684,443.35	2.5%
2) Classified Salaries		2000-2999	539,845.10	480,440.26	-11.0%
3) Employee Benefits		3000-3999	985,775.17	968,895.27	-1.7%
4) Books and Supplies		4000-4999	84,803.79	179,638.32	111.8%
5) Services and Other Operating Expenditures		5000-5999	612,476.58	583,384.00	-4.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,966.00	4,519.00	13.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	31,378.39	34,420.11	9.7%
9) TOTAL, EXPENDITURES			3,902,016.51	3,935,740.31	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,443.95	64,612.87	187.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	570.50	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			(570.50)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,873.45	64,612.87	195.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,369,658.24	2,391,531.69	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,369,658.24	2,391,531.69	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,369,658.24	2,391,531.69	0.9%
2) Ending Balance, June 30 (E + F1e)			2,391,531.69	2,456,144.56	2.7%
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	316,403.35	137,512.29	-56.5%
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	2,075,128.34	2,318,632.27	11.7%
Lottery Funds	1100	9780	109,005.56		
Lottery Funds	1100	9780		74,909.06	
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	2,845,984.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(14,702.11)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	62,673.33		
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			2,893,956.14		
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	498,050.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,373.55		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			502,424.45		
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)			2,391,531.69		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,927,764.00	2,997,879.00	2.4%
Education Protection Account State Aid - Current Year		8012	377,921.00	383,164.00	1.4%
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 Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,305,685.00	3,381,043.00	2.3%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	76,679.39	76,679.39	0.0%
Special Education Discretionary Grants		8182	2,750.00	2,750.00	0.0%
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 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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			79,429.39	79,429.39	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	177,933.73	182,709.88	2.7%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,314.00	10,925.00	-3.4%
Lottery - Unrestricted and Instructional Materials		8560	58,335.00	58,335.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
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%
Arts and Music in Schools (Prop 28)	6770	8590	42,712.00	42,712.00	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	167,757.38	159,557.35	-4.9%
TOTAL, OTHER STATE REVENUE			458,052.11	454,239.23	-0.8%
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	58,157.79	58,157.79	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	23,136.17	27,483.77	18.8%
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			81,293.96	85,641.56	5.3%
TOTAL, REVENUES			3,924,460.46	4,000,353.18	1.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,431,055.99	1,548,085.03	8.2%
Certificated Pupil Support Salaries		1200	114,471.83	42,144.36	-63.2%
Certificated Supervisors' and Administrators' Salaries		1300	98,243.66	94,213.96	-4.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,643,771.48	1,684,443.35	2.5%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	170,786.35	82,187.00	-51.9%
Classified Support Salaries		2200	66,815.86	66,746.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	74,776.17	92,961.00	24.3%
Clerical, Technical and Office Salaries		2400	227,466.72	238,546.26	4.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			539,845.10	480,440.26	-11.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	461,092.69	458,559.41	-0.5%
PERS		3201-3202	138,781.72	125,746.46	-9.4%
OASDI/Medicare/Alternative		3301-3302	30,474.92	30,986.74	1.7%
Health and Welfare Benefits		3401-3402	285,770.45	285,159.16	-0.2%
Unemployment Insurance		3501-3502	1,050.50	1,066.91	1.6%
Workers' Compensation		3601-3602	36,039.21	36,006.92	-0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	32,565.68	31,369.67	-3.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			985,775.17	968,895.27	-1.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	17,172.05	61,549.77	258.4%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	49,591.69	89,281.48	80.0%
Noncapitalized Equipment		4400	18,040.05	28,807.07	59.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			84,803.79	179,638.32	111.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	33,585.00	5,670.00	-83.1%
Travel and Conferences		5200	22,870.63	29,456.48	28.8%
Dues and Memberships		5300	2,607.86	2,697.05	3.4%
Insurance		5400-5450	58,586.62	63,026.39	7.6%
Operations and Housekeeping Services		5500	58,809.51	60,820.80	3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,760.15	14,058.41	19.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	275,331.26	255,194.36	-7.3%
Professional/Consulting Services and Operating Expenditures		5800	124,570.22	127,272.23	2.2%
Communications		5900	24,355.33	25,188.28	3.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			612,476.58	583,384.00	-4.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	3,966.00	4,519.00	13.9%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,966.00	4,519.00	13.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	31,378.39	34,420.11	9.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			31,378.39	34,420.11	9.7%
TOTAL, EXPENDITURES			3,902,016.51	3,935,740.31	0.9%
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	570.50	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			570.50	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(570.50)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,305,685.00	3,381,043.00	2.3%
2) Federal Revenue		8100-8299	79,429.39	79,429.39	0.0%
3) Other State Revenue		8300-8599	458,052.11	454,239.23	-0.8%
4) Other Local Revenue		8600-8799	81,293.96	85,641.56	5.3%
5) TOTAL, REVENUES			3,924,460.46	4,000,353.18	1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,477,396.90	2,552,059.78	3.0%
2) Instruction - Related Services	2000-2999		921,256.24	929,564.72	0.9%
3) Pupil Services	3000-3999		279,736.07	217,595.83	-22.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		31,378.39	34,420.11	9.7%
8) Plant Services	8000-8999		188,282.91	197,580.87	4.9%
9) Other Outgo	9000-9999	Except 7600-7699	3,966.00	4,519.00	13.9%
10) TOTAL, EXPENDITURES			3,902,016.51	3,935,740.31	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,443.95	64,612.87	187.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	570.50	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			(570.50)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,873.45	64,612.87	195.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,369,658.24	2,391,531.69	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,369,658.24	2,391,531.69	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,369,658.24	2,391,531.69	0.9%
2) Ending Balance, June 30 (E + F1e)			2,391,531.69	2,456,144.56	2.7%
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	316,403.35	137,512.29	-56.5%
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	2,075,128.34	2,318,632.27	11.7%
Lottery Funds	1100	9780	109,005.56		
Lottery Funds	1100	9780		74,909.06	
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	2024-25 Estimated Actuals	2025-26 Budget
6266	Educator Effectiveness, FY 2021-22	7,530.55	.05
6300	Lottery: Instructional Materials	90,341.64	53,931.64
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	45,546.95	64,645.87
7412	A-G Access/Success Grant	29,071.80	0.00
7435	Learning Recovery Emergency Block Grant	139,387.41	18,934.73
7810	Other Restricted State	4,525.00	0.00
Total, Restricted Balance		316,403.35	137,512.29

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,015,401.16	4,015,663.97	0.0%
3) Other State Revenue		8300-8599	14,900,864.50	15,434,450.62	3.6%
4) Other Local Revenue		8600-8799	25,869.49	25,869.49	0.0%
5) TOTAL, REVENUES			18,942,135.15	19,475,984.08	2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	18,916,265.66	19,450,114.59	2.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,916,265.66	19,450,114.59	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,869.49	25,869.49	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,869.49	25,869.49	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	347,355.21	373,224.70	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			347,355.21	373,224.70	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			347,355.21	373,224.70	7.4%
2) Ending Balance, June 30 (E + F1e)			373,224.70	399,094.19	6.9%
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	209,999.51	209,999.51	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	163,225.19	189,094.68	15.8%
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	675,125.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,385.22)		
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,120,068.43		
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			5,791,808.32		
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	5,418,583.62		
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			5,418,583.62		
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)			373,224.70		
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	4,015,401.16	4,015,663.97	0.0%
TOTAL, FEDERAL REVENUE			4,015,401.16	4,015,663.97	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	14,916,636.00	15,434,450.62	3.5%
Prior Years	6500	8319	(15,771.50)	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			14,900,864.50	15,434,450.62	3.6%
OTHER LOCAL REVENUE					
Interest		8660	25,869.49	25,869.49	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,869.49	25,869.49	0.0%
TOTAL, REVENUES			18,942,135.15	19,475,984.08	2.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,015,401.16	4,015,663.97	0.0%

Description	Resource Codes	Object Codes	2024-25		2025-26	Percent
			Estimated	Actuals		
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	14,900,864.50		15,434,450.62	3.6%
To County Offices	6500	7222	0.00		0.00	0.0%
To JPAs	6500	7223	0.00		0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00		0.00	0.0%
All Other Transfers		7281-7283	0.00		0.00	0.0%
All Other Transfers Out to All Others		7299	0.00		0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			18,916,265.66		19,450,114.59	2.8%
TOTAL, EXPENDITURES			18,916,265.66		19,450,114.59	2.8%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,015,401.16	4,015,663.97	0.0%
3) Other State Revenue		8300-8599	14,900,864.50	15,434,450.62	3.6%
4) Other Local Revenue		8600-8799	25,869.49	25,869.49	0.0%
5) TOTAL, REVENUES			18,942,135.15	19,475,984.08	2.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	18,916,265.66	19,450,114.59	2.8%
10) TOTAL, EXPENDITURES			18,916,265.66	19,450,114.59	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,869.49	25,869.49	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,869.49	25,869.49	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	347,355.21	373,224.70	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			347,355.21	373,224.70	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			347,355.21	373,224.70	7.4%
2) Ending Balance, June 30 (E + F1e)			373,224.70	399,094.19	6.9%
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	209,999.51	209,999.51	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	163,225.19	189,094.68	15.8%
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	2024-25 Estimated Actuals	2025-26 Budget
6500	Special Education	209,999.51	209,999.51
Total, Restricted Balance		209,999.51	209,999.51

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	169,996.98	196,560.43	15.6%
3) Other State Revenue		8300-8599	108,558.89	106,562.86	-1.8%
4) Other Local Revenue		8600-8799	257,428.89	298,904.89	16.1%
5) TOTAL, REVENUES			535,984.76	602,028.18	12.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	221,531.05	226,691.27	2.3%
2) Classified Salaries		2000-2999	56,496.32	70,439.14	24.7%
3) Employee Benefits		3000-3999	90,499.29	113,414.80	25.3%
4) Books and Supplies		4000-4999	77,588.24	77,874.93	0.4%
5) Services and Other Operating Expenditures		5000-5999	153,021.55	141,808.11	-7.3%
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	25,267.03	27,007.97	6.9%
9) TOTAL, EXPENDITURES			624,403.48	657,236.22	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(88,418.72)	(55,208.04)	-37.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,500.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,500.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(83,918.72)	(55,208.04)	-34.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,749.21	108,830.49	-43.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,749.21	108,830.49	-43.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,749.21	108,830.49	-43.5%
2) Ending Balance, June 30 (E + F1e)			108,830.49	53,622.45	-50.7%
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	90,830.89	46,664.66	-48.6%
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	17,999.60	6,957.79	-61.3%
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	94,749.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	(805.63)		
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,886.42		
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			108,830.49		
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)			108,830.49		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF 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	169,996.98	196,560.43	15.6%
TOTAL, FEDERAL REVENUE			169,996.98	196,560.43	15.6%
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	15,000.00	0.00	-100.0%
All Other State Revenue	All Other	8590	93,558.89	106,562.86	13.9%
TOTAL, OTHER STATE REVENUE			108,558.89	106,562.86	-1.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,494.14	2,494.14	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	59,177.75	82,052.75	38.7%
Interagency Services		8677	189,482.00	209,508.00	10.6%
Other Local Revenue					
All Other Local Revenue		8699	6,275.00	4,850.00	-22.7%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			257,428.89	298,904.89	16.1%
TOTAL, REVENUES			535,984.76	602,028.18	12.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	140,933.85	140,940.59	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	80,597.20	85,750.68	6.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			221,531.05	226,691.27	2.3%
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	237.88	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	56,258.44	70,439.14	25.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			56,496.32	70,439.14	24.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	49,533.24	62,162.11	25.5%
PERS		3201-3202	10,168.71	18,884.73	85.7%
OASDI/Medicare/Alternative		3301-3302	6,094.52	4,215.20	-30.8%
Health and Welfare Benefits		3401-3402	15,785.36	18,632.92	18.0%
Unemployment Insurance		3501-3502	136.34	145.16	6.5%
Workers' Compensation		3601-3602	4,612.72	4,996.85	8.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,168.40	4,377.83	5.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			90,499.29	113,414.80	25.3%
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	69,168.23	43,193.14	-37.6%
Noncapitalized Equipment		4400	8,420.01	34,681.79	311.9%
TOTAL, BOOKS AND SUPPLIES			77,588.24	77,874.93	0.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,674.00	8,667.00	-36.6%
Dues and Memberships		5300	2,900.00	2,400.00	-17.2%
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	1,000.00	-16.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	83,034.23	91,569.94	10.3%
Professional/Consulting Services and Operating Expenditures		5800	51,366.93	36,071.17	-29.8%
Communications		5900	846.39	2,100.00	148.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			153,021.55	141,808.11	-7.3%
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					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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%
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	25,267.03	27,007.97	6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			25,267.03	27,007.97	6.9%
TOTAL, EXPENDITURES			624,403.48	657,236.22	5.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,500.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,500.00	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)			4,500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	169,996.98	196,560.43	15.6%
3) Other State Revenue		8300-8599	108,558.89	106,562.86	-1.8%
4) Other Local Revenue		8600-8799	257,428.89	298,904.89	16.1%
5) TOTAL, REVENUES			535,984.76	602,028.18	12.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		393,481.43	395,718.85	0.6%
2) Instruction - Related Services	2000-2999		191,422.05	219,797.85	14.8%
3) Pupil Services	3000-3999		10,732.97	11,211.55	4.5%
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		25,267.03	27,007.97	6.9%
8) Plant Services	8000-8999		3,500.00	3,500.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			624,403.48	657,236.22	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(88,418.72)	(55,208.04)	-37.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,500.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,500.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(83,918.72)	(55,208.04)	-34.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,749.21	108,830.49	-43.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,749.21	108,830.49	-43.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,749.21	108,830.49	-43.5%
2) Ending Balance, June 30 (E + F1e)			108,830.49	53,622.45	-50.7%
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	90,830.89	46,664.66	-48.6%
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	17,999.60	6,957.79	-61.3%
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	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	90,830.89	46,664.66
Total, Restricted Balance		90,830.89	46,664.66

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	240,066.00	239,878.00	-0.1%
3) Other State Revenue		8300-8599	1,369,209.18	1,457,576.29	6.5%
4) Other Local Revenue		8600-8799	410,831.14	348,448.44	-15.2%
5) TOTAL, REVENUES			2,020,106.32	2,045,902.73	1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	59,784.47	190,772.42	219.1%
2) Classified Salaries		2000-2999	387,188.80	403,981.14	4.3%
3) Employee Benefits		3000-3999	235,544.49	307,803.55	30.7%
4) Books and Supplies		4000-4999	158,133.05	58,195.11	-63.2%
5) Services and Other Operating Expenditures		5000-5999	1,078,985.61	964,570.19	-10.6%
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	106,100.94	116,915.07	10.2%
9) TOTAL, EXPENDITURES			2,025,737.36	2,042,237.48	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,631.04)	3,665.25	-165.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,631.04)	3,665.25	-165.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,775.91	201,144.87	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,775.91	201,144.87	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,775.91	201,144.87	-2.7%
2) Ending Balance, June 30 (E + F1e)			201,144.87	204,810.12	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	201,144.87	204,810.12	1.8%
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	1,769,823.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	94.45		
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,769,917.95		
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)			1,769,917.95		
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	240,066.00	239,878.00	-0.1%
TOTAL, FEDERAL REVENUE			240,066.00	239,878.00	-0.1%
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%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,369,209.18	1,457,576.29	6.5%
TOTAL, OTHER STATE REVENUE			1,369,209.18	1,457,576.29	6.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,665.25	3,665.25	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	44,772.18	39,500.00	-11.8%
All Other Fees and Contracts		8689	362,393.71	305,283.19	-15.8%
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			410,831.14	348,448.44	-15.2%
TOTAL, REVENUES			2,020,106.32	2,045,902.73	1.3%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	59,784.47	190,772.42	219.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			59,784.47	190,772.42	219.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	161,977.71	170,204.56	5.1%
Classified Supervisors' and Administrators' Salaries		2300	123,906.01	126,340.00	2.0%
Clerical, Technical and Office Salaries		2400	101,305.08	107,436.58	6.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			387,188.80	403,981.14	4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	50,569.28	87,518.47	73.1%
PERS		3201-3202	71,218.14	74,435.56	4.5%
OASDI/Medicare/Alternative		3301-3302	6,123.10	8,236.99	34.5%
Health and Welfare Benefits		3401-3402	93,297.28	118,499.76	27.0%
Unemployment Insurance		3501-3502	210.88	283.88	34.6%
Workers' Compensation		3601-3602	7,421.14	10,051.31	35.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,704.67	8,777.58	30.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			235,544.49	307,803.55	30.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	19,814.59	0.00	-100.0%
Materials and Supplies		4300	136,632.92	57,695.11	-57.8%
Noncapitalized Equipment		4400	1,685.54	500.00	-70.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			158,133.05	58,195.11	-63.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	113,359.02	34,500.00	-69.6%
Travel and Conferences		5200	19,170.60	28,963.11	51.1%
Dues and Memberships		5300	1,040.04	1,000.00	-3.8%
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	3,629.64	6,378.02	75.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,135.26	20,385.26	-11.9%
Professional/Consulting Services and Operating Expenditures		5800	914,752.81	869,163.80	-5.0%
Communications		5900	3,898.24	4,180.00	7.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,078,985.61	964,570.19	-10.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	106,100.94	116,915.07	10.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			106,100.94	116,915.07	10.2%
TOTAL, EXPENDITURES			2,025,737.36	2,042,237.48	0.8%
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%
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	240,066.00	239,878.00	-0.1%
3) Other State Revenue		8300-8599	1,369,209.18	1,457,576.29	6.5%
4) Other Local Revenue		8600-8799	410,831.14	348,448.44	-15.2%
5) TOTAL, REVENUES			2,020,106.32	2,045,902.73	1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		22,670.65	63,181.05	178.7%
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		1,896,965.77	1,862,141.36	-1.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		106,100.94	116,915.07	10.2%
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			2,025,737.36	2,042,237.48	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,631.04)	3,665.25	-165.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,631.04)	3,665.25	-165.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,775.91	201,144.87	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,775.91	201,144.87	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,775.91	201,144.87	-2.7%
2) Ending Balance, June 30 (E + F1e)			201,144.87	204,810.12	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	201,144.87	204,810.12	1.8%
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	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	57,045.16	57,000.00	-0.1%
5) TOTAL, REVENUES			117,045.16	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	40,000.00	75,000.00	87.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,000.00	75,000.00	87.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			77,045.16	42,000.00	-45.5%
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)			77,045.16	42,000.00	-45.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,237,701.68	2,314,746.84	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,237,701.68	2,314,746.84	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,237,701.68	2,314,746.84	3.4%
2) Ending Balance, June 30 (E + F1e)			2,314,746.84	2,356,746.84	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,314,746.84	2,356,746.84	1.8%
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	2,326,388.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,641.87)		
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,314,746.84		
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)			2,314,746.84		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	60,000.00	60,000.00	0.0%
LCFF 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	57,045.16	57,000.00	-0.1%
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			57,045.16	57,000.00	-0.1%
TOTAL, REVENUES			117,045.16	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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	45,000.00	12.5%
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			40,000.00	75,000.00	87.5%
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			40,000.00	75,000.00	87.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	2024-25 Estimated Actuals	2025-26 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	57,045.16	57,000.00	-0.1%
5) TOTAL, REVENUES			117,045.16	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		40,000.00	75,000.00	87.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			40,000.00	75,000.00	87.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			77,045.16	42,000.00	-45.5%
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)			77,045.16	42,000.00	-45.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,237,701.68	2,314,746.84	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,237,701.68	2,314,746.84	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,237,701.68	2,314,746.84	3.4%
2) Ending Balance, June 30 (E + F1e)			2,314,746.84	2,356,746.84	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,314,746.84	2,356,746.84	1.8%
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	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,384.10	10,384.10	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27.27	27.27	0.0%
5) TOTAL, REVENUES			10,411.37	10,411.37	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,992.19	8,824.51	-1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,992.19	8,824.51	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,419.18	1,586.86	11.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,586.86	1,586.86	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,586.86)	(1,586.86)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(167.68)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167.68	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167.68	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167.68	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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	10,384.10	10,384.10	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,384.10	10,384.10	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	27.27	27.27	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27.27	27.27	0.0%
TOTAL, REVENUES			10,411.37	10,411.37	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		7281-7283	8,992.19	8,824.51	-1.9%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,992.19	8,824.51	-1.9%
TOTAL, EXPENDITURES			8,992.19	8,824.51	-1.9%
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	1,586.86	1,586.86	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,586.86	1,586.86	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,384.10	10,384.10	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27.27	27.27	0.0%
5) TOTAL, REVENUES			10,411.37	10,411.37	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,992.19	8,824.51	-1.9%
10) TOTAL, EXPENDITURES			8,992.19	8,824.51	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,419.18	1,586.86	11.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,586.86	1,586.86	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,586.86)	(1,586.86)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(167.68)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167.68	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167.68	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167.68	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,509.51	185,509.51	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,509.51	185,509.51	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,509.51	185,509.51	2.8%
2) Ending Balance, June 30 (E + F1e)			185,509.51	190,509.51	2.7%
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	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	185,509.51	190,509.51	2.7%
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	186,448.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(939.12)		
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			185,509.51		
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)			185,509.51		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,000.00	5,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,509.51	185,509.51	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,509.51	185,509.51	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,509.51	185,509.51	2.8%
2) Ending Balance, June 30 (E + F1e)			185,509.51	190,509.51	2.7%
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	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	185,509.51	190,509.51	2.7%
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	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	59,608.99	59,608.99	0.0%
5) TOTAL, REVENUES			59,608.99	59,608.99	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	918.75	3,800.56	313.7%
6) Capital Outlay		6000-6999	67,567.50	79,327.50	17.4%
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			68,486.25	83,128.06	21.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,877.26)	(23,519.07)	164.9%
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)			(8,877.26)	(23,519.07)	164.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,156,006.43	1,162,610.41	0.6%
b) Audit Adjustments		9793	15,481.24	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,171,487.67	1,162,610.41	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,171,487.67	1,162,610.41	-0.8%
2) Ending Balance, June 30 (E + F1e)			1,162,610.41	1,139,091.34	-2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,162,610.41	1,139,091.34	-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	2,156,994.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,283.94)		
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	75,205.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,481.00		
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			2,236,396.75		
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	513,997.53		
6) TOTAL, LIABILITIES			1,035,121.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	38,665.18		
2) TOTAL, DEFERRED INFLOWS			38,665.18		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,162,610.41		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	59,608.99	59,608.99	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			59,608.99	59,608.99	0.0%
TOTAL, REVENUES			59,608.99	59,608.99	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
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	2024-25 Estimated Actuals	2025-26 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	918.75	3,800.56	313.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			918.75	3,800.56	313.7%
CAPITAL OUTLAY					
Land		6100	59,307.50	59,307.50	0.0%
Land Improvements		6170	0.00	3,500.00	New
Buildings and Improvements of Buildings		6200	8,260.00	16,520.00	100.0%
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			67,567.50	79,327.50	17.4%
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			68,486.25	83,128.06	21.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2024-25		2025-26	Percent
			Estimated	Actuals		
Contributions from Unrestricted Revenues		8980	0.00		0.00	0.0%
Contributions from Restricted Revenues		8990	0.00		0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00		0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00		0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	59,608.99	59,608.99	0.0%
5) TOTAL, REVENUES			59,608.99	59,608.99	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		68,486.25	83,128.06	21.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			68,486.25	83,128.06	21.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(8,877.26)	(23,519.07)	164.9%
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)			(8,877.26)	(23,519.07)	164.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,156,006.43	1,162,610.41	0.6%
b) Audit Adjustments		9793	15,481.24	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,171,487.67	1,162,610.41	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,171,487.67	1,162,610.41	-0.8%
2) Ending Balance, June 30 (E + F1e)			1,162,610.41	1,139,091.34	-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	1,162,610.41	1,139,091.34	-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	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	3,658.01	3,658.01	0.0%
5) TOTAL, REVENUES			3,658.01	3,658.01	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,658.01	3,658.01	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,658.01	3,658.01	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,703.65	141,361.66	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,703.65	141,361.66	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,703.65	141,361.66	2.7%
2) Ending Balance, June 30 (E + F1e)			141,361.66	145,019.67	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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	141,361.66	145,019.67	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	142,078.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	(716.42)		
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	2024-25 Estimated Actuals	2025-26 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			141,361.66		
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)			141,361.66		
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	3,658.01	3,658.01	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			3,658.01	3,658.01	0.0%
TOTAL, REVENUES			3,658.01	3,658.01	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	2024-25 Estimated Actuals	2025-26 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	2024-25 Estimated Actuals	2025-26 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	3,658.01	3,658.01	0.0%
5) TOTAL, REVENUES			3,658.01	3,658.01	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,658.01	3,658.01	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,658.01	3,658.01	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,703.65	141,361.66	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,703.65	141,361.66	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,703.65	141,361.66	2.7%
2) Ending Balance, June 30 (E + F1e)			141,361.66	145,019.67	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	141,361.66	145,019.67	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	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. 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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,726.99	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			(4,726.99)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,726.99)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,726.99	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,726.99	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,726.99	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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	2024-25 Estimated Actuals	2025-26 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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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	4,726.99	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,726.99	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	2024-25 Estimated Actuals	2025-26 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)			(4,726.99)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. 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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,726.99	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			(4,726.99)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,726.99)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,726.99	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,726.99	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,726.99	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	73,872.00	76,068.00	3.0%
5) TOTAL, REVENUES			73,872.00	76,068.00	3.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	250.00	258.55	3.4%
5) Services and Other Operating Expenses		5000-5999	73,622.00	75,809.45	3.0%
6) Depreciation and Amortization		6000-6999	33,287.00	33,287.00	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			107,159.00	109,355.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,287.00)	(33,287.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(33,287.00)	(33,287.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18.00	1,098,463.00	6,102,472.2%
b) Audit Adjustments		9793	1,131,732.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,131,750.00	1,098,463.00	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,131,750.00	1,098,463.00	-2.9%
2) Ending Net Position, June 30 (E + F1e)			1,098,463.00	1,065,176.00	-3.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,098,445.00	1,065,158.00	-3.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	18.00	18.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,900.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	18.00		
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	1,664,369.00		
e) Accumulated Depreciation - Buildings		9435	(565,884.00)		
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			1,100,403.68		
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	1,958.68		
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			1,958.68		
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)			1,098,445.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
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	73,872.00	76,068.00	3.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			73,872.00	76,068.00	3.0%
TOTAL, REVENUES			73,872.00	76,068.00	3.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	258.55	3.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			250.00	258.55	3.4%
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	10,252.18	11,981.21	16.9%
Operations and Housekeeping Services		5500	42,729.32	44,209.28	3.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,230.41	2,647.65	-37.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,000.00	6,205.20	3.4%
Professional/Consulting Services and					
Operating Expenditures		5800	9,197.78	9,512.34	3.4%
Communications		5900	1,212.31	1,253.77	3.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			73,622.00	75,809.45	3.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	33,287.00	33,287.00	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			33,287.00	33,287.00	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			107,159.00	109,355.00	2.0%
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	2024-25 Estimated Actuals	2025-26 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	73,872.00	76,068.00	3.0%
5) TOTAL, REVENUES			73,872.00	76,068.00	3.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		107,159.00	109,355.00	2.0%
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			107,159.00	109,355.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(33,287.00)	(33,287.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(33,287.00)	(33,287.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18.00	1,098,463.00	6,102,472.2%
b) Audit Adjustments		9793	1,131,732.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,131,750.00	1,098,463.00	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,131,750.00	1,098,463.00	-2.9%
2) Ending Net Position, June 30 (E + F1e)			1,098,463.00	1,065,176.00	-3.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,098,445.00	1,065,158.00	-3.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	18.00	18.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	294,665.01	248,665.01	-15.6%
5) TOTAL, REVENUES			294,665.01	248,665.01	-15.6%
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	59,943.00	80,000.00	33.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			59,943.00	80,000.00	33.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			234,722.01	168,665.01	-28.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			234,722.01	168,665.01	-28.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,274,946.54	(709,608.45)	-155.7%
b) Audit Adjustments		9793	(2,219,277.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(944,330.46)	(709,608.45)	-24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(944,330.46)	(709,608.45)	-24.9%
2) Ending Net Position, June 30 (E + F1e)			(709,608.45)	(540,943.44)	-23.8%
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	(709,608.45)	(540,943.44)	-23.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,237,089.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,921.90)		
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	2024-25 Estimated Actuals	2025-26 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			2,226,167.93		
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	2,935,776.38		
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			2,935,776.38		
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)			(709,608.45)		
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	52,665.01	52,665.01	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	242,000.00	196,000.00	-19.0%
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			294,665.01	248,665.01	-15.6%
TOTAL, REVENUES			294,665.01	248,665.01	-15.6%
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	2024-25 Estimated Actuals	2025-26 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	59,943.00	80,000.00	33.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			59,943.00	80,000.00	33.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			59,943.00	80,000.00	33.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	2024-25 Estimated Actuals	2025-26 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	294,665.01	248,665.01	-15.6%
5) TOTAL, REVENUES			294,665.01	248,665.01	-15.6%
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		59,943.00	80,000.00	33.5%
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			59,943.00	80,000.00	33.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			234,722.01	168,665.01	-28.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			234,722.01	168,665.01	-28.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,274,946.54	(709,608.45)	-155.7%
b) Audit Adjustments		9793	(2,219,277.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(944,330.46)	(709,608.45)	-24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(944,330.46)	(709,608.45)	-24.9%
2) Ending Net Position, June 30 (E + F1e)			(709,608.45)	(540,943.44)	-23.8%
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	(709,608.45)	(540,943.44)	-23.8%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Net Position		0.00	0.00



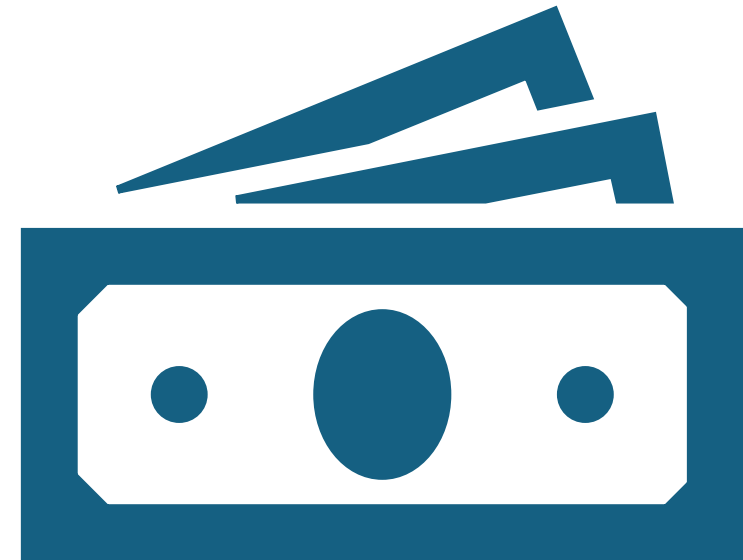
Yuba County Office of Education

Proposed 2025-26 Budget Report June 11, 2025



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





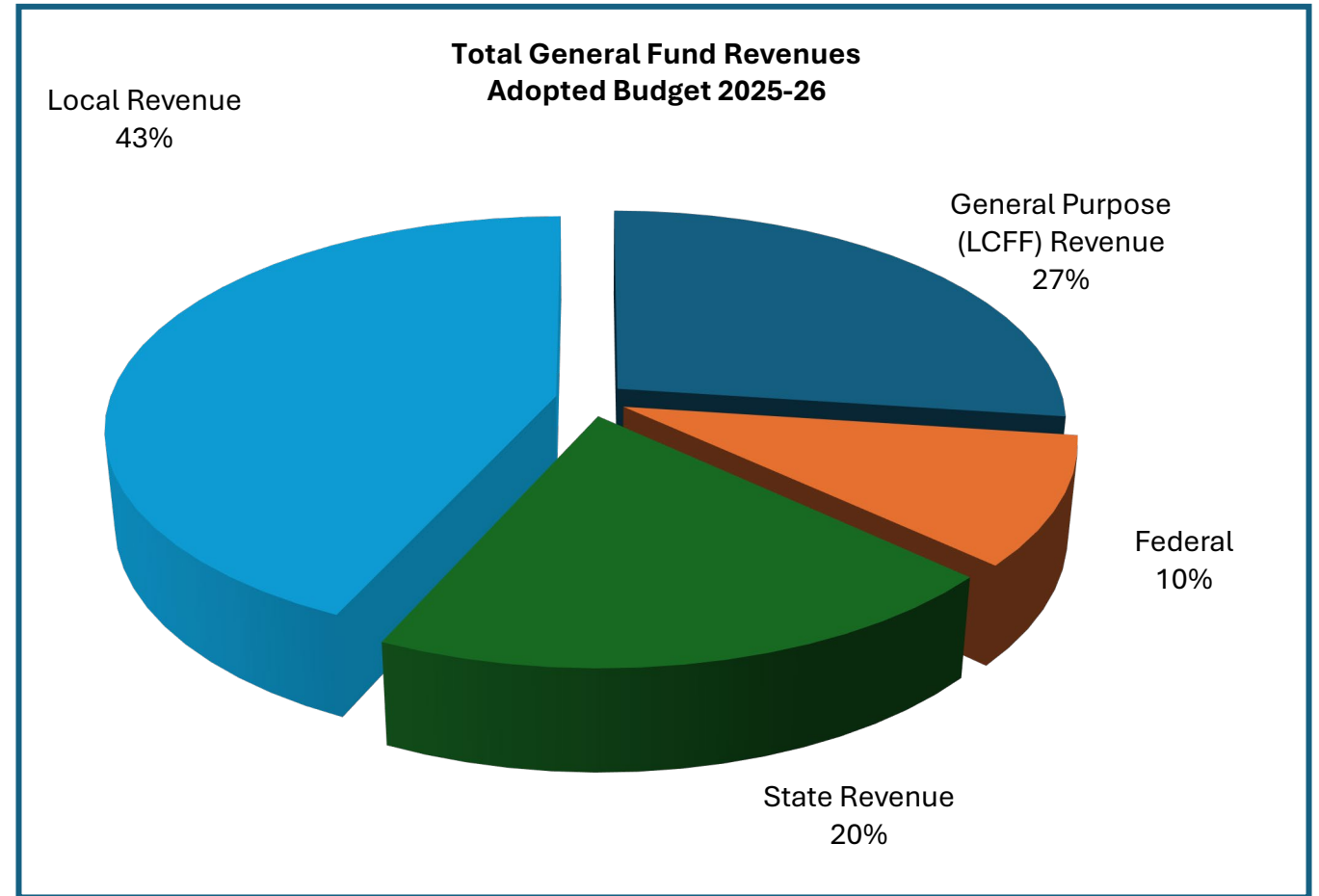
Governor's May Revise 2025-26

- Proposition 98 Funding is estimated at \$117.6 Billion
 - \$1.3 Billion less than the guarantee
 - \$4.6 Billion lower than the January Budget.
- Governor proposes a 2.30% increase to the LCFF and categorical programs.
- Drains the reserves for education at the state level
- Deferral from June 2026 to July 2026
- Extends LREBG: Restores some one-time funding to this program that was cut in a previous year and extends it to 27-28. *
- Student Support and Professional Development Discretionary Block Grant *

**(Not Included in YCOE Adopted budget due to uncertainty and allocation amount)*

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

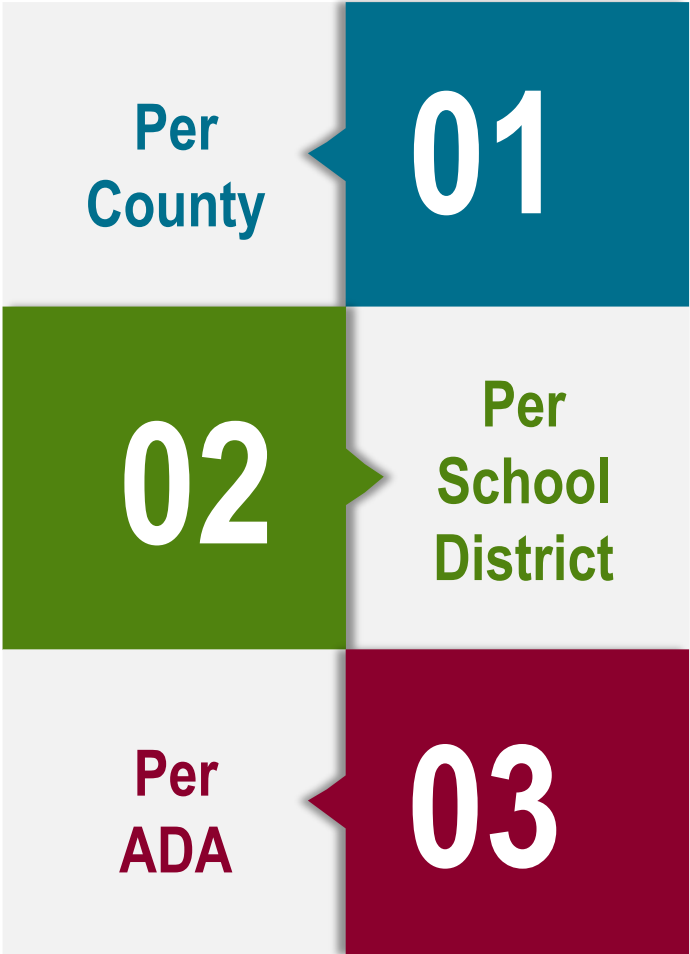
Program:	ADA:	Funded ADA:
Special Education – SDC	161.18	161.18
Juvenile Hall – LCFF	25.99	28.54
Community School	20.05	21.88
Charter School – LCFF	207.78	207.78
County Operations ADA	15,200.10	15,200.10

Lottery Revenue

- \$191 per ADA for Unrestricted purposes, \$82 per ADA for restricted purposes
- Mandated Cost Block Grant is \$39.09 for K-8 ADA, \$75.31 for 9-12 and \$1.31 for countywide ADA.

2025-26 COE LCFF Funding Factors—Operations Grant

- All three components benefits from the 2.30% statutory COLA¹



1. Base amount for each COE—\$901,757

2. Uniform amount per district in the county—\$358,952

3. Based on countywide ADA

Countywide ADA	1-30,000	30,001-60,000	60,001-140,000	>140,000
Amount per ADA	\$112.93	\$99.19	\$85.43	\$71.68

¹Note that county offices of education (COEs) with property tax revenues that exceed their LCFF entitlement do not receive the benefit of COLA

2025-26 COE LCFF Funding Factors—Alternative Education Grant

Base Grant
\$16,951.92

**2025-26 base grant
adjusted for 2.30%
statutory COLA**

Supplemental Grant
\$5,933.17

**Equal to 35% of the
2025-26 base grant for
eligible students,¹
including all
juvenile court school
students**

Concentration Grant
\$5,933.17
[or \$2,966.59]

**Equal to 35% of the
2025-26 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

2025-26 COE LCFF Funding Factors—Add-Ons

Community-funded and hold-harmless COEs do not receive additional funding given the add-ons are included as part of the alternative education grant calculation

County Community School

Provides \$200,000 for each COE operating at least one county community school

Juvenile Court School

Provides \$200,000 for each COE operating at least one juvenile court school

2025-26 COE LCFF Funding Factors—LEA Support

Local Control and Accountability Plan (LCAP) Support

The greater of \$24,844 per school district within the county or \$106,298 (increased by 2.30% statutory COLA)

Education Code Section (EC §) 2575.1

Differentiated Assistance Support

School Districts—\$300,000+

Multiplied by three-year ADA 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

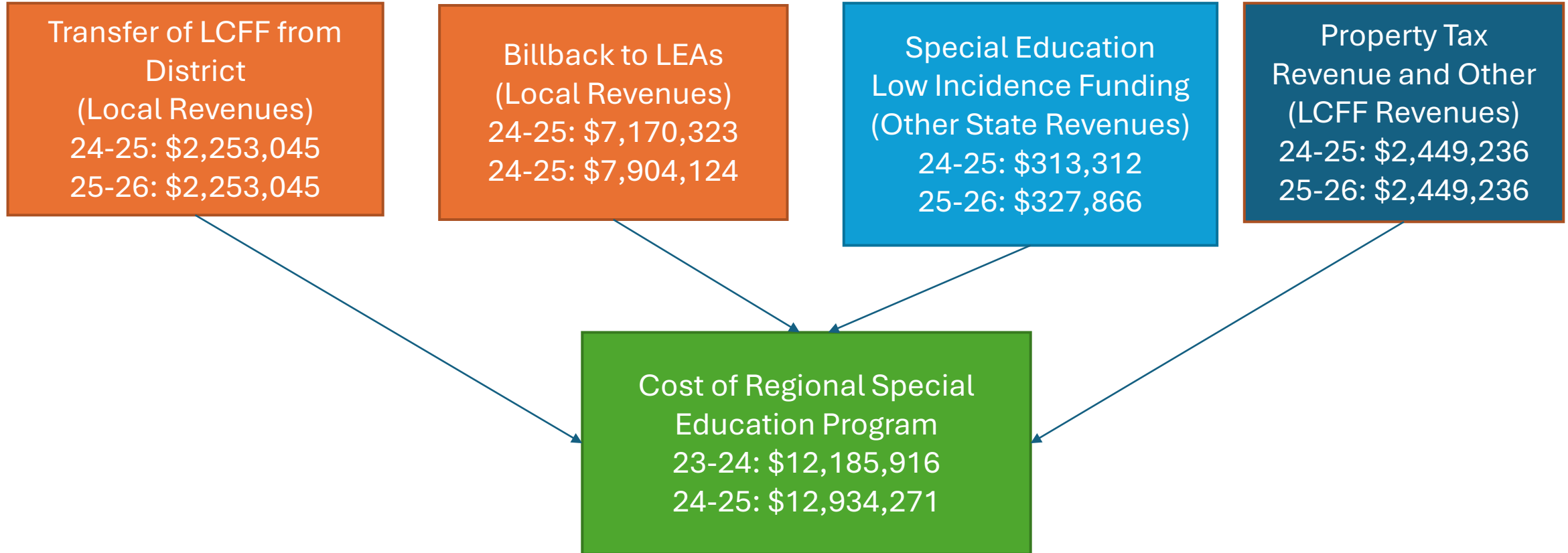
EC § 2575.2

Charter Schools—\$100,000

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

EC § 2575.3
296

Special Education Regional Program Revenue



Special Education

The Excess Cost projection for 2025-26 increased \$731,371 (6%) from 2024-25 due to adjustments for the following:

- Salary and benefit increase assumed at 2.3% for classified and certificated with step increases. Moderate/Severe special education teachers are to get retention stipends of \$2,000 per year and signing bonuses for new, fully credentialed Moderate/Severe teachers in the amount of \$1,500 per year for three years.
- Assumes all teaching positions are filled in 2025-26.
- Health Insurance contribution increase of 11.49%
- Increase in the indirect cost rate from 6.01% to 6.38%

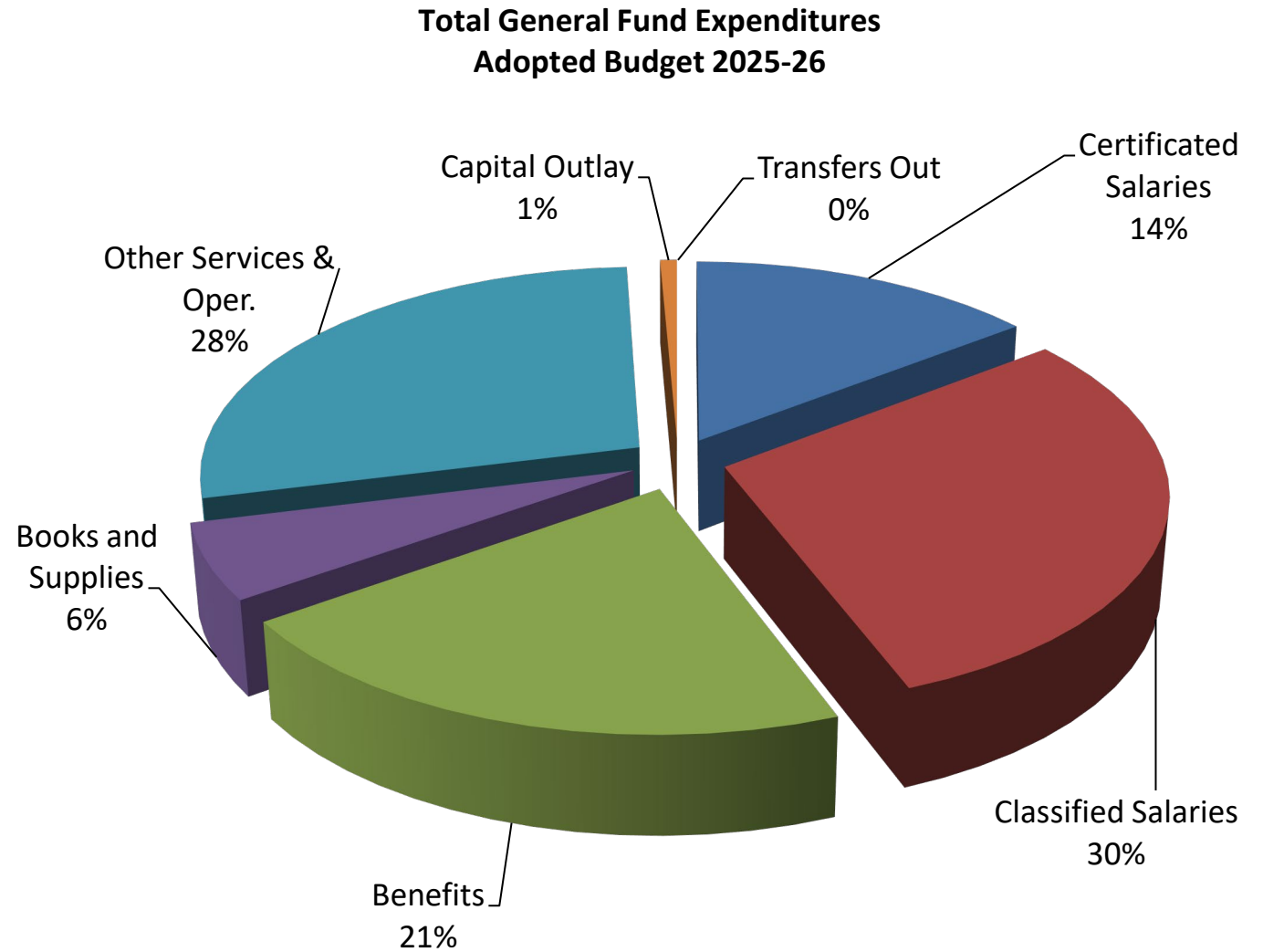
Expenditure Components 2025-26

Major expenditure assumptions include:

- Salaries and benefits include
 - All positions approved by the Superintendent as of May 31, 2025
 - Employee step movement of approximately 1.93% certificated, 2.50% classified, and 2.26% for management.
 - A 2.3% salary schedule increase for certificated, classified, and management, effective July 1, 2024
 - Stipends for current moderate/severe teachers in the amount of \$2,000 per teacher and a \$1,500 signing bonus for each new fully credentialed moderate/severe teacher.
 - Employer paid STRS rate of 19.10% and PERS of 26.81%
- Other employer paid benefits include Medicare, FICA, worker's compensation, unemployment insurance and other retiree benefits. The total payroll driven, or statutory, benefits are 23.79% for certificated and 31.50% for classified employees.
- The indirect cost rate charged to restricted programs, including special education, is 6.38% for 2025-26.
- Future PERS rate changes are anticipated for the next two years.
- Capital Outlay of \$245,000 for improvements to YCOE facilities.

General Fund Expenditures

- 65% of total combined budgeted expenditures are for salaries and benefits.
 - 69% of the unrestricted budget.



Education Protection Account Summary

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

Education Protection Account (EPA) Fiscal Year Ending June 30, 2026	
Actual EPA Revenues:	
Estimated EPA Funds	\$ 10,084
Actual EPA Expenditures:	
Instructional Materials and Supplies and Instructional Salaries and Benefits	\$ 10,084
Balance	\$ -

2025-26 Summary General Fund Budget

Adopted Budget 2025-26			
Description	Unrestricted	Restricted	Total
Total Revenues	\$7,825,376	\$26,047,841	\$33,873,167
Total Expenditures	7,398,725	27,235,678	34,634,403
Excess/(Deficiency)	426,601	\$(1,187,837)	(761,236)
Other Sources/Uses	1,587	-	1,587
Net Increase/(Decrease)	428,188	(1,187,837)	(759,649)
Add: Beginning Fund Balance	10,926,077	4,260,138	15,186,215
Ending Fund Balance	\$11,354,265	\$3,072,301	\$14,426,566

Components of 2025-26 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
 - Total Economic Uncertainty Reserve 21.8%

Components:	
Revolving Cash	\$3,000
Legally Restricted	3,072,299
Minimum Reserve for Economic Uncertainties of 3%	1,039,032
Additional Reserve toward 25% policy	7,559,266
Assignments:	
Assigned for Program Designations	1,137,032
Assigned for Facilities	1,271,561
Assigned for E-Rate	156,000
Assigned for Lottery	188,374
Ending Fund Balance	\$14,426,565

2025-26 Estimated Fund Balances

Fund		Beginning Fund Balance	Budgeted Net Change	2025-26 Ending Fund Balance
01	County School Service Fund	\$15,186,214	(\$759,033)	\$14,427,182
09	Career Prep Charter School	\$2,391,532	\$64,613	\$2,456,145
10	Special Education Pass Through	\$373,225	\$25,869	\$399,094
11	Adult Education Fund	\$108,830	(\$53,622)	\$55,208
12	Child Development	\$201,145	\$3,665	\$204,810
14	Deferred Maintenance Fund	\$2,314,747	\$42,000	\$2,356,747
16	Forest Reserve Fund	\$0	\$0	\$0
17	Special Reserve for Other Than Capital Outlay	\$185,510	\$5,000	\$190,510
35	County School Facilities Fund	\$1,162,610	(\$23,519)	\$1,139,091
40	Special Reserve for Capital Outlay	\$141,362	\$3,658	\$145,020
56	Debt Service	\$0	\$0	\$0
63	Other Enterprise Fund	\$18	\$0	\$18
67	Self Insurance Fund	(\$944,330)	\$168,665	(\$775,665)



Revenue Assumptions – Subsequent Years

- LCFF projections from the Department of Finance show COLAs increasing to 3.02% in 2026-27 and 3.42% in 2027-28. How will the state fund these COLA increases with declining revenues?
- Federal revenues for our programs appear to be stable for now. Other state revenues can be volatile with large grant programs that have no guarantee of continuing.
- Restricted balance declines with the 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. In 27-28, the unrestricted budget is projected to turn into a small deficit.

Expenditure Assumptions- Subsequent Years



Certificated salary step & column are estimated to increase by 2% for certificated and 2.5% for classified



Salary increase of 2.3% for certificated, classified and management for 2025-26 and increases 3% for 2025-26 and 2026-27



STRS Rate is projected to be flat and PERS rates are projected to decrease in 25-26, then increase over the next few years

	CalPERS Rate Comparison							
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27 Est	2027-28 Est	2028-29 Est
Employer Rates	22.9%	25.3%	26.6%	27.0%	26.8%	26.90%	27.8%	27.4%
Change	2.21%	2.46%	1.31%	0.37%	-0.24%	0.09%	0.90%	-0.40%
	CalSTRS Rate Comparison							
Employer Rates	16.9%	19.1%	19.1%	19.1%	19.1%	19.10%	19.10%	19.10%
Change	0.77%	2.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Expenditure Assumptions Subsequent Years



Books and Supplies budget doubles in 26-27 because of grant programs, then drops.

Services and Other increases 15% in 26-27 and then drops 22% in 27-28 due to grant programs.



Capital Outlay is dropping \$611,595 or 72% from 24-25 to 25-26 because in 2024-25 we acquired a new site for CTE and Adult Education and made significant improvements to the site. We also decided to make much-needed deferred maintenance to the One-Stop Facility. In 25-26 and 26-27, we expect to have declining needs in capital improvements.

Multi-Year Summary

- YCOE is projected to meet its financial obligations in 25-26 through 27-28. Deficits 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 2025-26	Projected 2025-26	Projected 2026-2027
Total Revenues	33,873,167	30,680,976	31,353,774
Total Expenditures	34,634,403	31,227,836	32,285,266
Excess/(Deficiency)	(761,236)	(546,860)	(931,492)
Other Sources/Uses	1,587	1,587	1,587
Net Increase/(Decrease)	(759,649)	(545,273)	(929,905)
Add: Beginning Fund Balance	15,186,214	14,426,565	13,881,292
Ending Fund Balance	14,426,565	13,881,292	12,951,388
<i>Fund Balance</i>	42%	44%	40%

Next Steps

- YCOE must adopt its budget by July 1
 - Board Meeting June 18
- 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 COUNTY OFFICE OF EDUCATION

U.S. Forest Reserve Breakdown

Federal Year 2024 Monies Received in FY 24/25

INPUT FIELDS

TOTAL FOREST RESERVE RECEIVED

Tahoe National Forest	\$	9,705.79
Plumas National Forest	\$	11,062.42
Amount Received by Yuba County:	\$	20,768.21
Total 25% Payment (Amended 1908 Act) Funds:	\$	20,768.21

FOREST RESERVE RECEIVED FOR ED. 50% of 25% Payment (Amended 1908 Act) Funds

Tahoe National Forest	\$	4,852.89
Plumas National Forest	\$	5,531.21
YCOE Receipts to be Allocated: <i>Does not include interest & beginning balance</i>	\$	10,384.10
CY Beginning Balance + Interest Received to date: <i>167.68 + 27.27</i>	\$	194.95

BREAKDOWN FOR DISTRICTS

Tahoe National Forest

46.73388259385%

Fed Yr 2024 Apportionment Received in 24/25 plus 24/25 Interest & 24/25 Beg. Bal. less 15% for County Sch Serv Fund	\$	4,852.89 91.11 (741.60)
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Amount Available for Distribution: \$ 4,202.40

Annual ADA 2023-24

Camptonville Union School District	\$	3,205.22	45.90	76.271186%
Nevada Joint Union High School District		997.18	14.28	23.728814%
		\$4,202.40	60.18	100%

Plumas National Forest

53.26611740614%

Fed Yr 2024 Apportionment Received in 24/25 plus 24/25 Interest & 24/25 Beg. Bal. less 15% for County Sch Serv Fund	\$	5,531.21 103.84 (845.26)
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Amount Available for Distribution: \$ 4,789.79

Annual ADA 2023-24

Marysville Joint Unified School District		\$4,369.35	189.87	91.222254%
Yuba Community College District		420.44	18.27	8.777746%
	\$	4,789.79	208.14	100%