

**AGENDA for the Joint Meeting of the
Sierra County Board of Education
and the
Sierra-Plumas Joint Unified School District Governing Board**

June 11, 2024

5:00pm CLOSED Session

6:00pm Regular Session

Meeting Location:

Downieville: Downieville School, 130 School St, Downieville CA 95936

Zoom for the public:

Link: <https://us02web.zoom.us/j/82389448806>

*Phone dial-in: 669-900-9128 (Press *6 to unmute)*

Webinar ID: 823 8944 8806

Board Members:

Area 1: Patty Hall – phall@spjUSD.org

Area 2: VACANT

Area 3: Christina Potter (Clerk) – cpotter@spjUSD.org

Area 4: Kelly Champion (President) – kchampion@spjUSD.org

Area 5: Richard Jaquez – rjaquez@spjUSD.org

Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent(s) or designee in writing.

Any student or parent/guardian who wishes to have directory information or personal information, as defined in Education Code 49061 and/or 49073.2, be excluded from the minutes should contact the Superintendent(s) or designee in writing.

Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at Sierra County Office of Education, Room 3, 109 Beckwith Road, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5).

A. CALL TO ORDER

Please be advised that this meeting will be recorded.

B. ROLL CALL

C. APPROVAL OF AGENDA

D. PUBLIC COMMENT FOR CLOSED SESSION

At this time, the meeting opens for any public comments regarding the Closed Session item(s).

E. CLOSED SESSION

The Board will move into Closed Session to discuss the following item(s):

1. Government Code 54956.9

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Government Code 54956.9(d)(2) or (3)

Number of potential cases: two (2)

2. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board: James Berardi, County Superintendent
Sean Snider, District Superintendent

Employee Organizations:

Unrepresented Employees:

District Superintendent
Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

3. Government Code 54957

PUBLIC EMPLOYMENT PERFORMANCE EVALUATION

Title: District Superintendent

F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK

G. 6:00PM – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

J. BOARD ORGANIZATION

1. Candidate Interviews for the Board Trustee vacancy for Area #2
 - a. Rhynie Hollitz**
 - b. Laura Cueto**
2. Discussion and Public Input
3. Appointment to fill vacancy
4. The District Superintendent shall give the Oath of Office to the newly appointed Trustee
5. The President shall call for the election of the Vice President for 2024

K. INFORMATION ITEMS

1. Superintendent Reports

COUNTY—SCOE

- a. School Attendance Review Board (SARB) 2023-2024 Annual Report**
- b. Superintendent Advisory Council update
- c. Children and Youth Behavioral Health Initiative (CYBHI) MOU with Sacramento COE
- d. ATT Grant – extension of funds for Sierra County Schools for Adults
- e. Director of Student Improvement update
- f. SCOE Personnel Items:
 1. Resignation for Taya Hernandez, Instructional Aide, Loyalton Elementary school, .33 FTE (2 hours/day), effective June 7, 2024
 2. Resignation for Andrea White (Ceresola), Site Administrator, Loyalton Elementary School, 1.0 FTE, effective June 30, 2024

DISTRICT—SPJUSD

- g. FEMA/CalOES
- h. LHS Softball Field
2. Business Report
 - a. Account Object Summary-Balance from 07/01/2023 to 05/31/2024
 1. SCOE**
 2. SPJUSD**
 - b. Ninth Month SPJUSD Enrollments for the 2023-2024 School Year**
 - c. Most recent Inter-District Attendance Agreements approved**

3. Staff Reports
 - a. SCOE
 - b. SPJUSD
4. SPTA Report
5. Committee/Board Member Reports
6. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter.

L. CONSENT CALENDAR

1. Approval of minutes for the Regular Joint Meeting held May 14, 2024**
2. Approval of Board Report-Checks Dated 05/01/2024 through 05/31/2024
 - a. SCOE**
 - b. SPJUSD**
3. Authorization to submit 2024-2025 Consolidated Applications
 - a. SCOE**
 - b. SPJUSD**
4. Adoption of Resolution 24-015D, Ordering Election, Requesting County Elections to Conduct the Election, Requesting Consolidation of the Election, and Specifications of the Election Order**
5. Approval to surplus E-Waste for SCOE and SPJUSD**
6. Approval of the following SPJUSD personnel items:
 - a. Resignation for Amy Mason, Teacher, Loyalton Elementary School, 1.0 FTE, effective June 7, 2024
 - b. Resignation for Allie Davis, Teacher, Loyalton Elementary School, 1.0 FTE, effective June 7, 2024
 - c. Authorization to fill Teacher, Loyalton Elementary School, 1.0 FTE
 - d. Resignation for Taya Hernandez, Instructional Aide, Loyalton Elementary school, .63 FTE (3.75 hours/day), effective June 7, 2024
 - e. Assignment of the following:
 1. Ryan Branche, Spanish Teacher, Loyalton High School, 1.0 FTE, effective August 19, 2024
 2. Margaret Binkley, ELA/Social Studies Teacher, Loyalton High School, 1.0 FTE, effective August 19, 2024
 3. Annie Tipton, Loyalton Elementary School, 1.0 FTE, effective August 19, 2024
 4. Faith Edwards, 2024-2025 Athletic Director, Downieville Schools
 5. Eric Petterson, 2024-2025 Boys Baseball Coach, Loyalton High School
 6. Robin Bolle, 2024-2025 WASC Lead, Downieville Schools
 7. Cali Griffin, 2024-2025 Teacher-In-Charge, Loyalton High School
 8. Katrina Bosworth and Faith Edwards (split), 2024-2025 Teacher-In-Charge, Downieville Schools
 9. Faith Edwards, 2024-2025 SST Site Facilitator, Downieville Schools
 10. Faith Edwards, 2024-2025 Advisor Friday Night Live Kids, Downieville K-6
 11. Robin Bolle, 2024-2025 Advisor Associated Student Body, Downieville High School

M. ACTION ITEMS

1. New Business

COUNTY & DISTRICT—SCOE & SPJUSD

PUBLIC HEARING – SCOE/SPJUSD Local Control and Accountability Plan

- a. Public Hearing to receive public comment on the 2024-2025 LCAP
The LCAP is available for public inspection online at www.sierracountyschools.org and at the Sierra County Office of Education, 109 Beckwith Road, Room 3, Loyalton, California, during business hours M-F 8:00am-4:30pm.
- b. Presentation of the SCOE/SPJUSD 2024-2025 Local Control and Accountability Plan (LCAP)**

PUBLIC HEARING – SCOE and SPJUSD Budgets

- c. Public Hearing to receive public comment on the 2024-2025 SCOE and SPJUSD Budgets
The SCOE and SPJUSD budgets are available for public inspection online at www.sierracountyschools.org and at the Sierra County Office of Education, 109 Beckwith Road, Room 3, Loyalton, California, during business hours M-F 8:00am-4:30pm.
- d. Presentation of the 2024-2025 Budgets
 1. SCOE**
 2. SPJUSD**

PUBLIC HEARING – SCOE and SPJUSD Proposition 30, Education Protection Account

- e. Public Hearing to receive public comment on the use of Proposition 30 Funding for 2024-2025

COUNTY—SCOE

PUBLIC HEARING – SELPA

- f. Public Hearing to receive public comment on the 2024-2025 SCOE SELPA Annual Budget and Service Plan
The SCOE SELPA Annual Budget and Service plan is available for public inspection online at www.sierracountyschools.org and at the Sierra County Office of Education, 109 Beckwith Road, Room 3, Loyalton, California, during business hours M-F 8:00am-4:30pm.
- g. Adoption of the 2024-2025 SCOE SELPA Annual Budget and Service Plan**

DISTRICT—SPJUSD

- h. North State Together/Sierra Strong stipend contracts**
- i. Quotes for carpet replacement in Downieville**

N. ADVANCED PLANNING

1. The next Regular Joint Board Meeting will be held on June 25, 2024, at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118 at 5:00pm. If needed, Closed Session may be held before or after the Regular session. Zoom videoconferencing will be available for the public.
2. Suggested Agenda Items

O. ADJOURN



James Berardi,
County Superintendent



Sean Snider,
District Superintendent

** enclosed

* handout

^^ prior meeting handout

James Berardi, County Superintendent – jberardi@spjUSD.org

Sean Snider, District Superintendent – ssnider@spjUSD.org

Kristie Jacobsen, Executive Assistant to the Superintendents – [kjacobson@spjUSD.org](mailto:kjacobsen@spjUSD.org)

Vacant, Director of Business Services/CBO

Office: 530-993-1660 x0

Email schoolinfo@spjUSD.org to be added to the agenda email list.

June 3, 2024

To the Sierra-Plumas Joint Unified School District Board of Trustees:

I would like to be considered for the provisional Area 2 Trustee appointment. I have previously served on a school district Board of Trustees, Sierraville Public Utility District Board of Directors, as a teacher in California for 28 years, and as a school administrator for seven years. As a resident of Sierra County, I feel strongly about public service and feel my experience and education would bring a positive contribution to the board and to the community.

Thank you for your consideration.

Sincerely,


Rhynie Hollitz

[Redacted]

[Redacted]

Sean Snider, District Superintendent
Sent via email to: ssnider@spjUSD.org

June 4, 2024

Dear Mr. Snider,

Please consider this my letter of interest for Trustee Area #2, School District Board.

Business experience:

I have over 40 years of progressive experience in the business sector. My career started in 1983 fixing computers. Through experience and additional education, my responsibilities expanded, I became Assistant Vice President over an Information Technology department in 1993.

In 2000, I took a position managing a software development group. We were challenged to develop an application that could analyze a large schedule of locations for catastrophic risks. We succeeded in the development of this application which was later adopted by the company I currently work for. Using newer technologies, the application was reproduced and is still in use.

In 2016 our company restructured and I was moved into the Compliance department. In my current role as a Director of Compliance, my responsibilities include responding to state inquiries and market conduct exams, reviewing state changes to all commercial lines of business, identifying system, process and form changes, and responding to customer complaints.

Community:

I've been coming to Sierraville since 1988 when I first met my husband, Paul Cueto. Paul grew up spending his summers in Sierraville with his parents Jim and Ruth Cueto. Jim and Ruth built their home at the end of Old Truckee Road and retired there. When they passed away, Paul and I took on the property. Throughout our marriage, almost all of our vacations were spent in Sierraville. We enjoyed every opportunity to come up from Martinez.

In 2017, when Jay and Michelle Skutt offered their high-speed internet to me, we jumped at the chance to move up here and have never regretted it.

Paul is retired and is Chairman of the Sierra County Fire Safe Council, a member of the Fire Wise Board, and the Roads and Transportation Commission.

Being employed full time, I volunteer to help with events when I am able but have not yet joined a committee or board.

Why the School Board Trustee:

I have a strong love for children and want to do what I can to support their future. Since moving to Sierra County, I've observed the amazing education offered in our small community. This education is not available in city schools, and I feel those children are missing out on, what I feel to be, important education.

I don't have any children in the school system but am exposed to parents and children in the community. These children are learning the fundamentals required to attend college. They are also exposed to 4H, shop, after school sports, and no-doubt, a number of other curricula that have been cut from city schools. Parents participate, and care about all the community children.

The children still marvel at Smokey the Bear who attends the events. They participate in the 4th of July parade, travel to the county fair, and go on field trips with the class.

In every event I've attended, the children can enjoy themselves without worry. The parents and neighbors all look out for the children. The culture and values held in our small community have been lost in the larger cities. I would like to be a part of a Board of Education that preserves these values, maintains the culture, and supports the education required to prepare our students for their future.

Thank you for your consideration.

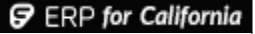
Sincerely,

Laura Cueto

[REDACTED]
P.O. Box [REDACTED]
Sierraville, CA 96126
[REDACTED]

COUNTY/DISTRICT SCHOOL ATTENDANCE REVIEW BOARD (SARB)									
Annual Summary for 2023-24									
Sierra County Office of Education ~ Sierra-Plumas Joint Unified School District									
PO Box 955, Loyalton CA 96118									
James Berardi, Chairperson									
CASES REFERRED TO SARB FOR HEARINGS IN 2023-24									
<i>**As of May 16, 2024 (last meeting of the school year)</i>									
STUDENT ID NUMBER	GRADE LEVEL	GENDE R	AREA OF CONCERN	DATE	Parent Attendance	Action			
11522	2	M	Habitual Truancy	10/19/2023	Yes	Set up follow-up meeting with principal to discuss communication plan.			
10894	10	M	Irregular Attendance	2/14/2024	Yes	Parent moving, hope to help student improve attendance.			
11528	2	M	Habitual Truancy	2/14/2024	Yes	No action. Attendance improved.			
11439	9	F	Chronic Truancy	5/16/2024	Yes	Student-Parent Directive set up.			
Downieville Elementary School: 4 students on Watch List									
Downieville Jr/Sr High School: 0 students on Watch List									
Loyalton Elementary School: 5 students on Watch List									
Loyalton Jr/Sr High School: 8 students on Watch List									
Sierra Pass: 4 students on Watch List									

Balances through May						Fiscal Year 2023/24
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund						
1100	Teachers Salaries	414,703.00	437,288.00	39,391.55	362,790.66	35,105.79
1115	Certificated Extra Duty	2,500.00	3,295.00		2,779.45	515.55
1120	Certificated Substitutes	8,490.00	5,185.00		2,220.00	2,965.00
1200	Certificated Pupil Support Ser	35,927.00	37,134.00	2,908.36	34,224.50	1.14
1300	Certificated Supervisor Admini	230,335.00	229,867.00	17,997.18	207,368.98	4,500.84
1310	Teacher in Charge	10,000.00				.00
Total for Object 1000		701,955.00	712,769.00	60,297.09	609,383.59	43,088.32
2100	Instructional Aides' Salaries	196,459.00	186,932.00	16,275.21	172,611.37	1,954.58-
2115	Classified Extra Duty	1,000.00	1,445.00		860.25	584.75
2120	Classified Substitutes	5,000.00	9,283.00		6,781.93	2,501.07
2200	Classified Support Salaries	110,860.00	74,511.00	5,518.48	41,725.00	27,267.52
2201	BUS DRIVER		46,978.00	7,275.42	39,701.99	.59
2215	Classified Support Extra Duty	1,000.00	500.00			500.00
2220	Classified Substitute Salaries	1,773.00	751.00			751.00
2300	Classified Supervisors' Admini	180,092.00	92,252.00	67.16	72,182.83	20,002.01
2400	Clerical Technical Office Staf	246,910.00	233,003.00	20,621.37	211,779.79	601.84
2900	Other Classified Salaries	14,760.00	14,760.00		6,006.04	8,753.96
Total for Object 2000		757,854.00	660,415.00	49,757.64	551,649.20	59,008.16
3101	STRS Certificated Positions	199,074.00	193,741.00	11,331.24	109,206.72	73,203.04
3102	STRS Classified Positions	1,719.00	1,860.00		1,000.98	859.02
3201	PERS Certificated Positions		162.00		80.03	81.97
3202	PERS Classified Positions	197,841.00	153,339.00	11,150.63	126,848.50	15,339.87
3301	OASDI Certificated Positions	2,134.00	1,663.00		43.42	1,619.58
3302	OASDI Classified Positions	45,852.00	40,100.00	2,979.84	32,806.58	4,313.58
3311	Medicare Certificated Position	9,986.00	10,181.00	834.96	8,711.96	634.08
3312	Medicare Classified Positions	10,748.00	9,401.00	696.89	7,770.38	933.73
3401	Health & Welfare Benefits Cert	127,707.00	103,970.00	11,287.12	92,680.40	2.48
3402	Health & Welfare Benefits Clas	155,738.00	156,045.00	12,700.73	143,341.03	3.24
3501	SUI Certificated	3,588.00	727.00	30.16	446.10	250.74
3502	SUI Classified	3,789.00	891.00	24.89	405.12	460.99
3601	Workers' Compensation Certific	27,795.00	28,044.00	2,289.48	23,889.47	1,865.05
3602	Workers' Compensation Classifi	29,912.00	25,904.00	1,910.89	21,306.09	2,687.02
3901	Golden Handshake	15,689.00	15,689.00		15,688.48	.52
Total for Object 3000		831,572.00	741,717.00	55,236.83	584,225.26	102,254.91
4100	Approved Textbooks Core Curric	1,300.00				.00

Balances through May						Fiscal Year 2023/24
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund (continued)						
4300	Materials and Supplies	23,467.00	82,639.00	7,160.73	36,667.73	38,810.54
4320	Custodial Grounds Supplies	1,250.00	750.00		745.51	4.49
4330	Office Supplies	1,750.00	726.00		525.40	200.60
4350	Vehicle Upkeep	3,000.00	4,183.00	1,048.00	2,564.72	570.28
4400	Noncapitalized Equipment	3,214.00	11,018.00		15,441.18	4,423.18-
Total for Object 4000		33,981.00	99,316.00	8,208.73	55,944.54	35,162.73
5100	Subagreements for Services	40,000.00	40,000.00			40,000.00
5200	Travel and Conference	25,638.00	24,789.00	3,420.43	15,451.62	5,916.95
5300	Dues and Membership	32,798.00	26,923.00	2,066.08	24,261.78	595.14
5400	Insurance	25,000.00	25,000.00		17,558.52	7,441.48
5500	Operation Housekeeping Service	22,000.00	16,292.00	3,188.66	11,609.07	1,494.27
5600	Rentals, Leases, Repairs, Nonc	1,500.00	1,770.00	80.65	688.14	1,001.21
5801	Legal Services	18,500.00	16,297.00	1,438.00	5,062.00	9,797.00
5805	Personnel Expense	500.00	783.00		355.40	427.60
5808	Other Services & Fees	1,500.00	1,500.00	398.17	1,101.83	.00
5810	Contracted Services	437,789.00	539,287.00	135,006.44	362,678.65	41,601.91
5899	SPJUSD to Reimburse		142,082.00	57,880.47	84,076.16	125.37
5900	Communications	16,000.00	7,725.00		6,877.95	847.05
Total for Object 5000		621,225.00	842,448.00	203,478.90	529,721.12	109,247.98
6200	Building and Improvement of Bu		68,236.00	43,235.01	13,530.00	11,470.99
6400	Equipment	20,000.00	65,515.00		55,514.83	10,000.17
6500	Equipment Replacement	15,000.00				.00
Total for Object 6000		35,000.00	133,751.00	43,235.01	69,044.83	21,471.16
7110	County Tuition Inter Dist Agre	25,000.00				.00
7141	Tuition, excess cost etc betwe	24,428.00				.00
7281	All Other Transfers to Distric				17,289.41	17,289.41-
7310	Direct Support/Indirect Costs					.00
7350	Transfers of Indirect		24,111.00-			24,111.00-
Total for Object 7000		49,428.00	24,111.00-	.00	17,289.41	41,400.41-
Total for Fund 01 and Expense accounts		3,031,015.00	3,166,305.00	420,214.20	2,417,257.95	328,832.85
Fund 11 - ADULT ED						
1100	Teachers Salaries	12,500.00	58,898.00		42,772.77	16,125.23
1300	Certificated Supervisor Admini	116,095.00	135,778.00	9,398.09	104,378.99	22,000.92
Total for Object 1000		128,595.00	194,676.00	9,398.09	147,151.76	38,126.15
Selection Filtered by User Permissions, (Org = 1, Online/Offline = N, Fiscal Year = 2024, Period = 11, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)						

Balances through May						Fiscal Year 2023/24
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 11 - ADULT ED (continued)						
2100	Instructional Aides' Salaries		1,000.00			1,000.00
2200	Classified Support Salaries	3,572.00	3,572.00			3,572.00
2400	Clerical Technical Office Staf	63,900.00	33,570.00	3,754.47	29,827.89	12.36-
Total for Object 2000		67,472.00	38,142.00	3,754.47	29,827.89	4,559.64
3101	STRS Certificated Positions	29,762.00	36,290.00	1,795.04	22,046.03	12,448.93
3202	PERS Classified Positions	18,218.00	9,871.00	726.63	7,798.18	1,346.19
3301	OASDI Certificated Positions		3,182.00		1,967.10	1,214.90
3302	OASDI Classified Positions	4,184.00	1,983.00	204.00	1,561.53	217.47
3311	Medicare Certificated Position	1,864.00	2,846.00	136.27	2,133.69	576.04
3312	Medicare Classified Positions	979.00	528.00	47.71	365.20	115.09
3401	Health & Welfare Benefits Cert	10,745.00	16,119.00	1,193.90	13,132.90	1,792.20
3402	Health & Welfare Benefits Clas	17,536.00	18,129.00	1,594.23	15,942.30	592.47
3501	SUI Certificated	643.00	197.00	4.70	126.81	65.49
3502	SUI Classified	338.00	43.00	1.88	14.87	26.25
3601	Workers' Compensation Certific	5,191.00	7,828.00	373.66	5,850.55	1,603.79
3602	Workers' Compensation Classifi	2,723.00	1,312.00	130.82	1,001.36	179.82
Total for Object 3000		92,183.00	98,328.00	6,208.84	71,940.52	20,178.64
4300	Materials and Supplies		20,248.00	5,732.57	11,613.13	2,902.30
4330	Office Supplies	500.00	624.00	252.35	365.92	5.73
4350	Vehicle Upkeep	88.00	1,500.00			1,500.00
4400	Noncapitalized Equipment		10,000.00	7,203.27		2,796.73
Total for Object 4000		588.00	32,372.00	13,188.19	11,979.05	7,204.76
5200	Travel and Conference		3,375.00	250.00	1,409.94	1,715.06
5300	Dues and Membership		1,190.00		1,190.00	.00
5500	Operation Housekeeping Service		12,141.00	1,459.71	9,555.86	1,125.43
5600	Rentals, Leases, Repairs, Nonc		2,545.00	932.72	1,611.43	.85
5801	Legal Services	500.00				.00
5805	Personnel Expense	100.00	100.00			100.00
5810	Contracted Services		44,696.18	5,420.00	18,884.93	20,391.25
5900	Communications		2,902.00	329.90	2,571.11	.99
Total for Object 5000		600.00	66,949.18	8,392.33	35,223.27	23,333.58
6200	Building and Improvement of Bu		283,628.00	91,068.47	178,845.36	13,714.17
7350	Transfers of Indirect		25,681.00			25,681.00
7619	Other Authorized Interfund Tra	14,187.00				.00
Total for Object 7000		14,187.00	25,681.00	.00	.00	25,681.00

Selection Filtered by User Permissions, (Org = 1, Online/Offline = N, Fiscal Year = 2024, Period = 11, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

Balances through May						Fiscal Year 2023/24
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 11 - ADULT ED (continued)						
Total for Fund 11 and Expense accounts		303,625.00	739,776.18	132,010.39	474,967.85	132,797.94
Fund 16 - FOREST RES						
7211	Transfers of Pass-through Rev	262,000.00	262,000.00		97,973.30	164,026.70
7619	Other Authorized Interfund Tra	46,000.00	46,000.00		17,289.41	28,710.59
Total for Fund 16, Expense accounts and Object 7000		308,000.00	308,000.00	.00	115,262.71	192,737.29
Total for Org 001 - Sierra County Office of Education		3,642,640.00	4,214,081.18	552,224.59	3,007,488.51	654,368.08

Balances through May						Fiscal Year 2023/24
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	2,311,566.00	2,389,945.00	232,681.87	2,131,207.42	26,055.71
1115	Extra Duty Hourly	8,000.00	44,066.00		37,038.70	7,027.30
1120	Certificated Substitutes	57,000.00	48,516.00		46,853.52	1,662.48
1300	Certificated Superv/Admin Sala	421,444.00	422,740.00	33,894.09	381,843.96	7,001.95
1310	Teacher In Charge/Head Teacher	10,000.00	3,004.00		625.00	2,379.00
Total for Object 1000		2,808,010.00	2,908,271.00	266,575.96	2,597,568.60	44,126.44
2100	Instructional Aides Salaries	276,535.00	325,925.00	34,623.33	230,600.62	60,701.05
2115	Inst. Aide Extra Duty	2,000.00	2,233.00		1,146.34	1,086.66
2120	Instructional Aides Substitute	3,000.00	2,872.00		2,871.68	.32
2200	Classified Support Salaries	386,184.00	466,560.00	29,883.75	416,141.10	20,535.15
2201	Bus Driver	91,744.00	22,054.00		22,053.23	.77
2215	Classified Extra Duty	2,500.00	701.00		699.72	1.28
2220	Classified Support Substitute	25,000.00	6,912.00		6,571.77	340.23
2300	Classified Sup/Admin Salaries	2,700.00	2,181.00	200.92	1,845.00	135.08
2400	Clerical & Office Salaries	198,902.00	205,351.00	24,333.30	181,012.75	4.95
2420	Clerical & Office Sub Salaries	4,000.00	3,146.00		3,096.77	49.23
2900	Other Classified Salaries	25,277.00				.00
Total for Object 2000		1,017,842.00	1,037,935.00	89,041.30	866,038.98	82,854.72
3101	State Teachers Retirement Syst	728,447.00	768,825.00	45,687.64	462,244.24	260,893.12
3102	State Teachers Retirement Syst	9,472.00	10,472.00			10,472.00
3201	Public Employees Retirement Sy	1,000.00	417.00		416.21	.79
3202	Public Employees Retirement Sy	265,911.00	196,630.00	15,387.96	167,881.54	13,360.50
3311	OASDI-Certificated Positions	2,076.00	3,433.00		1,645.17	1,787.83
3312	OASDI-Classified Positions	62,143.00	62,217.00	5,312.58	51,747.86	5,156.56
3321	Medicare-Certificated Position	38,138.00	39,093.00	3,570.76	34,383.66	1,138.58
3322	Medicare-Classified Positions	14,537.00	14,577.00	1,242.48	12,102.24	1,232.28
3401	Health & Welfare -Certificated	503,060.00	539,024.00	51,641.66	480,180.52	7,201.82
3402	Health & Welfare-Classified Po	201,550.00	227,299.00	18,689.74	207,927.62	681.64
3501	State Unemployment Insurance-C	14,217.00	3,708.00	133.28	3,187.87	386.85
3502	State Unemployment Insurance-	5,177.00	706.00	44.55	584.12	77.33
3601	Workers' Compensation Insuranc	95,889.00	102,343.00	8,728.47	91,658.59	1,955.94
3602	Workers' Compensation Insuranc	35,643.00	37,408.00	3,193.04	31,101.94	3,113.02
3901	Other Benefits, Certificated P	35,074.00	33,614.00	2,922.76	30,688.98	2.26
3902	Other Benefits, Classified Pos	17,537.00	26,251.00	1,461.38	17,536.56	7,253.06
Total for Object 3000		2,029,871.00	2,066,017.00	158,016.30	1,593,287.12	314,713.58

Balances through May						Fiscal Year 2023/24
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
4100	Textbooks	26,605.00	15,160.00	60.15	5,097.87	10,001.98
4300	Class Mat'l and Supplies	50,843.00	206,961.00	40,402.46	145,348.94	21,209.60
4301	Class Consumable Mat'l	7,000.00	4,944.00		4,242.19	701.81
4302	Class Paper/Toner	14,000.00	11,226.00	446.38	10,023.44	756.18
4305	Other Student M&S	25,000.00	15,550.00	905.93	14,641.63	2.44
4320	Custodial Grounds Supplies	38,000.00	63,390.00	18,270.34	45,239.00	119.34-
4330	Office Supplies	17,000.00	8,710.00	1,091.72	7,614.60	3.68
4350	Vehicle Maint. M&S	11,500.00	14,652.00	3,262.50	10,637.96	751.54
4351	Vehicle FUEL	30,000.00	30,973.00	7,111.62	23,859.34	2.04
4400	Non-Capital Equipment (Up to \$	58,895.00	105,212.00	11,779.40	42,060.65	51,371.95
Total for Object 4000		278,843.00	476,778.00	83,330.50	308,765.62	84,681.88
5100	Subagreement for Services	185,000.00	93,478.00-	25,000.00	118,477.39-	.61-
5200	Travel & Conferences	55,802.00	95,610.00	4,237.03	71,753.94	19,619.03
5300	Dues & Membership	10,129.00	11,028.00	323.76	10,981.36	277.12-
5400	Insurance-Fire, liability, etc	210,000.00	152,709.00		152,708.77	.23
5510	Power	159,000.00	201,472.00	40,464.57	159,506.49	1,500.94
5520	Garbage	7,000.00	9,974.00	2,433.43	7,537.13	3.44
5530	Water	60,000.00	61,000.00	10,268.17	50,731.83	.00
5540	Propane	171,000.00	217,501.00	35,452.48	181,131.70	916.82
5590	Miscellaneous Utilities	20,000.00	20,000.00	1,624.47	18,375.53	.00
5600	Rentals, Leases & Repairs	83,500.00	127,150.00	41,397.99	81,973.50	3,778.51
5800	Services & Operating Expense	7,500.00	11,457.00		11,454.32	2.68
5810	Legal Expenses	20,000.00	15,331.00	3,243.50	14,256.50	2,169.00-
5812	Board Election Expense	2,000.00	2,000.00			2,000.00
5840	Audit Expense	14,959.00	14,959.00		2,403.57	12,555.43
5860	Solid Waste Tax	12,500.00	12,625.00		12,622.98	2.02
5890	Contracts/Service	819,579.00	1,097,986.00	497,063.58	495,289.66	105,632.76
5899	SCOE Interagency Reimburse		35,262.00	4,625.86	28,997.59	1,638.55
5900	Communications	3,500.00	4,328.00	1,226.26	3,098.59	3.15
5910	Telephone-Monthly Service	22,075.00	16,566.00	4,451.58	12,111.01	3.41
Total for Object 5000		1,863,544.00	2,013,480.00	671,812.68	1,196,457.08	145,210.24
6200	Building & Improvements		151,785.00	6,861.07	172,359.25	27,435.32-
6400	Equipment	60,000.00	196,410.00	25,151.00	169,349.40	1,909.60
6500	Equipment Replacement	55,000.00	43,473.00		43,472.77	.23
Total for Object 6000		115,000.00	391,668.00	32,012.07	385,181.42	25,525.49-

Balances through May

Fiscal Year 2023/24

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
7110	Out-of-State Tuition	104,450.00	104,450.00	104,450.00	3,490.00	3,490.00-
7142	Other Tuition, Excess Cost, an		163,838.00		140,930.00	22,908.00
7310	Direct Support/Indirect Costs					.00
7616	Trans fr Gen Fund to Cafeteria	111,053.00	55,857.00			55,857.00
7619	Other Interfund Transfers Out	750,000.00	300,000.00		300,000.00	.00
Total for Object 7000		965,503.00	624,145.00	104,450.00	444,420.00	75,275.00
Total for Fund 01 and Expense accounts		9,078,613.00	9,518,294.00	1,405,238.81	7,391,718.82	721,336.37

Fund 13 - Cafeteria

2200	Classified Support Salaries	104,277.00	78,217.00	10,544.58	69,250.45	1,578.03-
2215	Classified Extra Duty	1,000.00	2,994.00		1,496.98	1,497.02
2220	Classified Support Substitute	500.00	1,825.00		911.33	913.67
Total for Object 2000		105,777.00	83,036.00	10,544.58	71,658.76	832.66
3202	Public Employees Retirement Sy	21,628.00	14,123.00	970.83	11,350.05	1,802.12
3312	OASDI-Classified Positions	6,242.00	5,073.00	622.09	4,159.26	291.65
3322	Medicare-Classified Positions	1,460.00	1,220.00	145.49	972.74	101.77
3402	Health & Welfare-Classified Po	17,537.00	17,501.00	1,753.66	15,709.04	38.30
3502	State Unemployment Insurance-	529.00	465.00	5.27	35.79	423.94
3602	Workers' Compensation Insuranc	3,580.00	3,107.00	373.90	2,499.90	233.20
Total for Object 3000		50,976.00	41,489.00	3,871.24	34,726.78	2,890.98
4340	Food Service	8,000.00	10,636.00	2,012.38	6,425.49	2,198.13
4400	Non-Capital Equipment (Up to \$	2,000.00	2,000.00			2,000.00
4700	Food	60,000.00	108,785.00	8,878.37	85,343.99	14,562.64
Total for Object 4000		70,000.00	121,421.00	10,890.75	91,769.48	18,760.77
5200	Travel & Conferences	500.00	1,014.00		421.00	593.00
5600	Rentals, Leases & Repairs	6,000.00	9,312.00		7,912.99	1,399.01
5800	Services & Operating Expense	400.00	400.00			400.00
5890	Contracts/Service	500.00	500.00		406.00	94.00
Total for Object 5000		7,400.00	11,226.00	.00	8,739.99	2,486.01
Total for Fund 13 and Expense accounts		234,153.00	257,172.00	25,306.57	206,895.01	24,970.42

Fund 40 - Dist Build

4400	Non-Capital Equipment (Up to \$		8,289.00		8,288.52	.48
5600	Rentals, Leases & Repairs		6,320.00	673.51		5,646.49
5890	Contracts/Service		576.00		575.00	1.00

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2024, Period = 11, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

Balances through May						Fiscal Year 2023/24
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 40 - Dist Build (continued)						
	Total for Object 5000	.00	6,896.00	673.51	575.00	5,647.49
6200	Building & Improvements	750,000.00	127,216.00	54.42	88,760.01	38,401.57
	Total for Fund 40 and Expense accounts	750,000.00	142,401.00	727.93	97,623.53	44,049.54
Fund 73 - Bechen						
5800	Services & Operating Expense	25,000.00	25,000.00			25,000.00
	Total for Fund 73, Expense accounts and Object 5000	25,000.00	25,000.00	.00	.00	25,000.00
Fund 78 - Gottardi Fund						
5800	Services & Operating Expense		500.00			500.00
	Total for Fund 78, Expense accounts and Object 5000	.00	500.00	.00	.00	500.00
	Total for Org 006 - Sierra-Plumas Joint Unified School District	10,087,766.00	9,943,367.00	1,431,273.31	7,696,237.36	815,856.33

ENROLLMENT BY SCHOOL MONTH - 2023-2024

****As of 05/21/2024**

	Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Jr High	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
Ending 2022-2023	23	190	9	57	11	95	9	included in site #	394
1st Day 2023-2024	31	190	11	40	10	112	4	included in site #	398

	Month									
September	1	28	190	11	40	10	114	4	included in site #	397
08/23/23-09/15/23										
October	2	29	194	10	40	10	115	6	included in site #	404
09/18/23-10/13/23										
November	3	29	192	10	41	10	115	6	included in site #	403
10/16/23-11/09/23										
December	4	29	195	10	41	10	115	6	included in site #	406
11/13/23-12/08/23										
January	5	30	193	10	41	13	116	6	included in site #	409
12/11/23-01/19/24										
February	6	26	194	10	41	14	115	6	included in site #	406
01/22/24-02/16/24										
March	7	27	193	10	41	14	114	6	included in site #	405
02/20/24-03/15/24										
April	8	27	193	10	41	13	114	6	included in site #	404
03/18/24-04/19/24										
May	9	27	193	10	41	12	114	6	included in site #	403
04/22/24-05/17/24										
June	10								included in site #	0
05/20/24-06/07/24										

2022-2023	SPJUSD	SCOE	Washoe
P1 ADA	354.53	0.70	13.50
P2 ADA	351.20	0.70	12.97
Annual	352.11	0.70	13.46

Long-Term ISP	
DES	0
LES	0
DHS	0
LHS	6

2019-2020	SPJUSD	SCOE	Washoe
P1 ADA	410.52	5.54	18.74
P2 ADA	409.30	5.07	15.36
Annual	409.30	5.07	15.36

New/Renewal	School Year	Grade Entering	District of Residence	Receiving District	Reason Given by Requestor	Backup Documentation Received?	In/Out?
Renewal	2024-25	7	Plumas	SPJUSD	Continue education in Loyalton	n/a	In
Renewal	2024-25	11	Plumas	SPJUSD	Continue education in Loyalton	n/a	In
Renewal	2024-25	2	Washoe	SPJUSD	Parent works in Loyalton	n/a	In
New	2024-25	K	Washoe	SPJUSD	Parent works in Loyalton	n/a	In
Renewal	2024-25	1	SPJUSD	TTUSD	Siblings attend schools in TTUSD	n/a	Out
Renewal	2024-25	11	SPJUSD	Washoe	Proximity to schools	n/a	Out
Renewal	2024-25	5	SPJUSD	Washoe	Proximity to schools	n/a	Out
Renewal	2024-25	3	SPJUSD	Washoe	Proximity to schools	n/a	Out
New	2024-25	K	SPJUSD	Washoe	Proximity to schools	n/a	Out
Renewal	2024-25	4	SPJUSD	Washoe	Proximity to schools	n/a	Out
Renewal	2024-25	5	SPJUSD	Washoe	Proximity to schools	n/a	Out
Renewal	2024-25	3	SPJUSD	Washoe	Proximity to schools	n/a	Out
Renewal	2024-25	5	SPJUSD	Washoe	Proximity to schools	n/a	Out
New	2024-25	K	SPJUSD	Washoe	Proximity to schools	n/a	Out
Renewal	2024-25	8	SPJUSD	Washoe	Proximity to schools	n/a	Out

Report Date:
6/11/2024

**MINUTES for the Joint Meeting of the
Sierra County Board of Education
and the
Sierra-Plumas Joint Unified School District Governing Board**

May 14, 2024

5:00pm CLOSED Session

6:00pm Regular Session

*Loyalton: Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118
Zoom videoconferencing was also available for the public.*

A. CALL TO ORDER

President KELLY CHAMPION called the meeting to order at 5:03pm.

B. ROLL CALL

PRESENT: *Area 1: Patty Hall – arrived at 5:09pm
Area 2: Annie Tipton (Vice President)
Area 3: Christina Potter (Clerk) – arrived at 6:16pm
Area 4: Kelly Champion (President)
Area 5: Richard Jaquez*

ABSENT: *None*

C. APPROVAL OF AGENDA

*JAQUEZ/TIPTON
3/0*

D. PUBLIC COMMENT FOR CLOSED SESSION

None

E. CLOSED SESSION

The Board moved into Closed Session *at 5:05pm* to discuss the following item(s):

1. Government Code 54956.9

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Government Code 54956.9(d)(2) or (3)

Number of potential cases: three (3)

2. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board: James Berardi, County Superintendent
Sean Snider, District Superintendent

Employee Organizations:

Unrepresented Employees: District Superintendent
Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

3. Government Code 54957

PUBLIC EMPLOYMENT PERFORMANCE EVALUATION

Title: District Superintendent

- Superintendent draft presentation of 2024-2025 goals
- Board work on 2023-2024 Superintendent evaluation

F. RETURN TO OPEN SESSION *at 6:02pm* and ADJOURN FOR BREAK

G. 6:08PM – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

TIPTON: Items 1 and 2 were discussed, no action taken. We will reconvene Closed Session after the Open Session to discuss item 3.

J. INFORMATION ITEMS

1. Correspondence

- a. WASC accreditation letter for Loyalton High School

2. Superintendent Reports

COUNTY—SCOE

- a. SCOE continuing as the fiscal agent for the ELL Healthcare Pathways grant through FRAEC for Sierra County Schools for Adults

BERARDI: We will handle the funds again for SCSA for this grant through the Feather River Adult Education Consortium. Submitting requested documentation for the second year.

- b. Continued advocacy: Rural County Representatives of California (RCRC)

BERARDI: Talking about career pathways in college district zones. We are one of five counties that does not have a college district. Looking at options to create one or join another.

DISTRICT—SPJUSD

- c. Final report on 2023-2024 Superintendent goals

SNIDER read and reviewed report.

- d. Communication Survey

SNIDER: Results from April 11th survey were posted today on the district website.

- e. LCAP Engagement Process

SNIDER: Community Engagement meetings held in Loyalton and Downieville. Also have an active survey for additional public input.

- f. FEMA/CalOES

SNIDER: Roofing Engineer submitted report showing there is some pre-existing damage that is not a direct result from this year's winter storms. FEMA won't cover the complete roof replacements but a portion, so insurance will cover some and then the district will have to cover the remainder.

- g. Facilities

SNIDER: Focusing on summer projects to prep sites for next school year – carpeting, asphalt sealing, playground sealing etc. Adult Education parking lot will be complete by the end of this week hopefully.

3. Business Report

- a. Letters from the California Department of Education concurring with the positive certifications for the 2023-2024 Second Interim Reports for SCOE and SPJUSD
- b. Account Object Summary-Balance from 07/01/2023 to 04/30/2024
 1. SCOE
 2. SPJUSD
- c. Eighth Month SPJUSD Enrollments for the 2023-2024 School Year
- d. Most recent Inter-District Attendance Agreements approved

4. Staff Reports

a. SCOE

SELPA—BETHKE: Local Plan coming your way in a couple of weeks for review. Program changes at LES – bigger classes and discussions around anticipated needs for next school year.

ADULT ED—JACKSON: New building is nearly finished. Expected to be operational before the end of the school year. Student count at 172. Programs continuing to grow.

b. SPJUSD

LES—WHITE (CERESOLA): Lots of events and field trips going on. Lots of sick kids still this late in the year. Book Fair BOGO sale. Farm Day on Friday combined with Cowboy Up dress up day through FNL. Planning and prepping for end-of-year events. CAASPP testing next week. Thank you to GCPC and SSF for supporting so many events, fundraisers and field trips! Last Site Council meeting held.

LHS—MESCHERY: A whirlwind month of events. Excited to get the WASC accreditation letter. Thank you to our teachers, parents and everyone involved! WASC report will go up on LHS website soon. Rising 9th and 10th grade presentation for parents to understand what pathways LHS offers. Two Four-Year planning sessions held. Two-night leadership retreat for middle school students at Gateway Mountain Center. Music performance where students played along with world-class musicians. AP testing and CAASPP testing. Baseball and Track & Field teams wrapped up. Sports banquet tomorrow. FFA—GRIFFIN: Ten students received State Degrees. Six American Degrees up for review. FFA Banquet was great. Farm Day this Friday. Tahoe City is coming over with TK kids. Four students competed last week in the Nevada Junior Livestock Show.

DES & DHS—BERARDI: Cancer Walk took place last Saturday. Family Art Show. Teacher Appreciation Week. Tech Wise night. Last Ski Duck trip. Last trip for Club Live through FNL. Quarry field trip sponsored by SSF. Pizza with Principal. Dental Fair screenings. Harvey Ranch trip. Fire Prevention Poster kickoff. Sierra Nevada Journeys Camp for 4th-6th grade. Environmental Science class going to San Francisco. Soccer club up and running. Open House tomorrow night. Climate surveys. CAASPP testing next week. Mock Job Interviews over at courthouse. Kindergarten roundup on the 24th. TK/K/1st squid dissections. Etiquette class in Nevada City for the Home Economics class. Downieville students participated in prom with LHS and really had a

great time. Senior Boards May 29th. FRC tour May 29th. DES Spring Performance May 30th. Graduation June 8th.

5. SPTA Report

PRESIDENT—PETTERSON: SPTA met with the district to start negotiations for the 2024-2025 school year. Thank you to parents, GCPC and SSF for all of the Teacher Appreciation Week treats! Congratulations to Erin Folchi! She will be missed.

6. Committee/Board Member Reports

HALL: Thank you to all teachers for Teacher Appreciation week! Thank you to Erin Folchi – sorry to see you go!

POTTER: Thank you to all teachers! Erin Folchi, we'll miss you! 4th-5th Grade field trip today – ropes course and lunch on the beach. I attended the FFA Banquet which was really fun.

CHAMPION: Budget Committee meeting scheduled for May 28th.

7. Public Comment

Megan Meschery—Sierra Schools Foundation: Spring Cycle grant applications due June 6th. Instrumental in funding field trips, educational experiences and the music program.

K. CONSENT CALENDAR

1. Approval of minutes for the Regular Joint Meeting held April 09, 2024
2. Approval of minutes for the Special Joint Meeting held April 25, 2024
3. Approval of Board Report-Checks Dated 04/01/2024 through 04/30/2024
 - a. SCOE
 - b. SPJUSD
4. Approval of the California Interscholastic Federation Representatives for the 2024-2025 School Year
5. Approval of the following SPJUSD personnel items:
 - a. Assignment of Elysa Maxwell, Cashier, Loyalton Elementary School, .5 FTE (3 hours/day), effective April 22, 2024
 - b. Resignation for Don Negus, Teacher, Loyalton High School, 1.0 FTE, effective June 7, 2024
 - c. Authorization to fill Teacher, Loyalton High School, 1.0 FTE

HALL/TIPTON

5/0

L. ACTION ITEMS

1. New Business

COUNTY & DISTRICT—SCOE & SPJUSD

- a. Authorization for the Superintendents to enter into a Memorandum of Understanding with the Sierra-Plumas Teacher's Association regarding Special Teaching Assignments including Tutoring, Summer School, and Extended School Year, Contract 2024-022C/2024-017D

CHAMPION/HALL

5/0

- b. Approval of assignments for the 2024-2025 Extra Duty stipend positions
 - 1. Coaching
 - 2. Non-Coaching

TIPTON/HALL

5/0

DISTRICT—SPJUSD

- c. Adoption of Resolution 24-013D, Recognition of Erin Folchi

TIPTON/JAQUEZ

5/0

- d. Adoption of Resolution 24-014D, CalSHAPE Plumbing Grant for Downieville School

JAQUEZ/HALL

5/0

- e. Quotes from Town & Country Flooring and Youngs Carpet One for carpet replacement in classrooms

HALL motioned to approve the quote from Town & Country Flooring for the Loyalton sites contingent on committing to complete the work within 12 business days. If not, Youngs Carpet One is approved due to the short timeline. Second by JAQUEZ.

5/0

- f. Quote from Bertagnolli Paving for pavement sealing

TIPTON/POTTER

5/0

- g. Surplus the following items:

- 1. LES kitchen equipment (10-burner, 2-oven gas range)
- 2. 27" School Smart G3 Laminator, Serial #C1634-8432
- 3. 2010 Dodge Grand Caravan, VIN 2D4RN4DE7AR296621

BERARDI/SNIDER: We may now be using this vehicle next year to transport lunches from LES to LHS.

TIPTON motioned to surplus items 1 and 2. Second by HALL.

5/0

BOARD POLICIES AND BYLAWS

Board Bylaw 9310: "The Superintendent or designee shall develop and present a first reading at a public Board meeting and action may be taken on the proposed policy. The Board may require additional readings if necessary."

From April 09, 2024

- h. 3400—Management of District Assets/Accounts
- i. 5141.21—Administering Medication and Monitoring Health Conditions
- j. 6142.8—Comprehensive Health Education
- k. 6146.4—Differential Graduation and Competency Standards for Students with Disabilities

POTTER/HALL

5/0

New May 14, 2024

- l. 2140—Evaluation of the Superintendent
- m. 6146.1—High School Graduation Requirements

TIPTON/HALL

5/0

M. ADVANCED PLANNING

1. The next Regular Joint Board Meeting will be held on June 11, 2024, at Downieville School, 130 School St, Downieville CA 95936 at 6:00pm. If needed, Closed Session may be held before the Regular session beginning at 5:00pm. Zoom videoconferencing will be available for the public.
2. Suggested Agenda Items

None

N. OPEN SESSION ENDED at 7:38pm

O. CLOSED SESSION RECONVENED at 7:45pm

N.P. ADJOURN

CHAMPION adjourned the meeting at 8:41pm.

James Berardi,
County Superintendent

Sean Snider,
District Superintendent

Christina Potter, Clerk

**SIERRA COUNTY BOARD OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
Closed Session Reporting Form**

DATE: May 14, 2024

CLOSED SESSION BEGAN AT: 5:05 P.M.

BOARD MEMBERS PRESENT:

☒ Patty Hall ☒ Annie Tipton ☐ Christina Potter ☒ Kelly Champion ☒ Richard Jaquez
(5:09 pm)

OTHERS PRESENT:

☒ James Berardi, County Superintendent
☒ Sean Snider, District Superintendent
☒ Terri Ryland, Ryland School Business Consulting, Interim CBO
☒ Carol Wieckowski, Evans, Wieckowski, Ward, Scofield LLP
☐

I. SESSION TOPIC(S):

Item #1—Government Code 54956.9

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Government Code 54956.9(d)(2) or (3)

Number of potential cases: three (3)

RESULT:

- ☐ DIRECTION WAS GIVEN TO SUPERINTENDENT
- ☒ THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.
- ☐ A ROLL CALL VOTE WAS TAKEN:
HALL _____ TIPTON _____ POTTER _____ CHAMPION _____ JAQUEZ _____
- ☐ A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:
HALL _____ TIPTON _____ POTTER _____ CHAMPION _____ JAQUEZ _____

Item #2—Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board:

James Berardi, County Superintendent

Sean Snider, District Superintendent

Employee Organizations:

Unrepresented Employees:

District Superintendent

Sierra-Plumas Teachers' Association

Classified Employees

Confidential Employees

Administrative Employees

RESULT:

- ☐ DIRECTION WAS GIVEN TO SUPERINTENDENT
- ☒ THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.
- ☐ A ROLL CALL VOTE WAS TAKEN:
HALL _____ TIPTON _____ POTTER _____ CHAMPION _____ JAQUEZ _____
- ☐ A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:
HALL _____ TIPTON _____ POTTER _____ CHAMPION _____ JAQUEZ _____

Motion to adjourn closed session at 6:03 pm
with plans to reconvene after open session.

Motion: Annie Tipton 2nd: Patricia Hall

Note: 4/0

Moved back into closed session at 7:45 pm.

**SIERRA COUNTY BOARD OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
Closed Session Reporting Form**

Item #3—Government Code 54957

PUBLIC EMPLOYMENT PERFORMANCE EVALUATION

Title: District Superintendent

- Superintendent draft presentation of 2024-2025 goals
- Board work on 2023-2024 evaluation

RESULT:

☐ DIRECTION WAS GIVEN TO SUPERINTENDENT

☒ THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.

☐ A ROLL CALL VOTE WAS TAKEN:

HALL _____ TIPTON _____ POTTER _____ CHAMPION _____ JAQUEZ _____

☐ A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:

HALL _____ TIPTON _____ POTTER _____ CHAMPION _____ JAQUEZ _____

II. ENDED CLOSED SESSION AT 8:41 P.M. AND ~~RETURN TO OPEN SESSION~~ Adjourned.

PRESIDED BY:

Kelly Champion
Kelly Champion, PRESIDENT

RECORDED BY:

Annie Tipton
~~Christina Potter, CLERK~~
Annie Tipton,
Vice President

Checks Dated 05/01/2024 through 05/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00017023	05/13/2024	ALHAMBRA	11-4330	WATER SERVICE		36.95
00017024	05/13/2024	AMAZON CAPITAL SERVICES	01-4300	NURSE SUPPLIES		8.56
00017025	05/13/2024	AMERIGAS	11-5500	PROPANE TANK/FILL		4,140.57
00017026	05/13/2024	AT&T	11-5900	PHONE		330.09
00017027	05/13/2024	DONALD BERGSTROM	01-5810	SPED/DO CLEANING	1,286.25	
			01-5899	SPED/DO CLEANING	551.25	1,837.50
00017028	05/13/2024	CDE CASHIER'S OFFICE	01-9590	RETURN OVERPAYMENT		6,424.85
00017029	05/13/2024	KELLY CHAMPION	01-5200	PER DIEM	32.77	
			01-5899	PER DIEM	32.76	65.53
00017030	05/13/2024	CHRISTINE RENTERIA	01-4300	FOSTER STUDENT SUPPLIES		46.07
00017031	05/13/2024	MICAH COHEN, MOT, OTR/L	01-5810	OCCUPATIONAL THERAPY SERVICES		2,994.12
00017032	05/13/2024	CRESCO RESTAURANT EQUIPMENT	11-6200	KITCHEN EQUIPMENT		8,651.84
00017033	05/13/2024	CHRISTOPHER DIEBLER DBA DIEBLER FLOORS	11-6200	FLOORING INSTALL		4,487.50
00017034	05/13/2024	DUERR EVALUATION RESOURCES/CHKS	01-5810	HEALTHY KIDS SURVEY		437.20
00017035	05/13/2024	KELLI GROCK	01-5810	COUNSELING SERVICES		6,030.00
00017036	05/13/2024	HARBOR FREIGHT COMMERCIAL ACCOUNT	01-4300	SHOP SUPPLIES		294.58
00017037	05/13/2024	INTEGRITY HEATING & AIR	11-6200	HVAC INSTALL		51,000.00
00017038	05/13/2024	INTERMOUNTAIN DISPOSAL, INC.	11-5500	GARBAGE SERVICE		90.65
00017039	05/13/2024	LYNNE KOELLER	01-5810	CONTRACTED SERVICES		1,486.00
00017040	05/13/2024	LASSEN COUNTY OFFICE OF EDUCATION	01-5810	ADAPTIVE PE SERVICES		556.41
00017041	05/13/2024	LAUREN JONES BEHAVIORAL CONSULTANT	01-5810	BEHAVIORAL CONSULTANT	3,794.82	
			01-5899	BEHAVIORAL CONSULTANT	4,866.25	8,661.07
00017042	05/13/2024	LES SCHAWB	01-4350	VEHICLE SERVICE	1,589.92	
			01-5600	VEHICLE SERVICE	17.51	
			01-5899	VEHICLE SERVICE	17.51	1,624.94
00017043	05/13/2024	LIBERTY UTILITY CA	01-5500	ELECTRICAL SERVICE	619.30	
			11-5500	ELECTRICAL SERVICE	264.29	883.59
00017044	05/13/2024	BARBARA MCKURTIS	01-5810	HEARING SCREENING		2,350.00
00017045	05/13/2024	PLUMAS-SIERRA TELECOMMUNICATIONS	11-5600	BROADBAND SERVICE		109.00
00017046	05/13/2024	UBEO WEST LLC	11-5600	COPIER/MAINTENANCE		35.35
00017047	05/13/2024	RESOLVE TECHNOLOGY GROUP, INC.	01-5810	TECHNOLOGY ASSISTANCE		2,550.00
00017048	05/13/2024	RYLAND SCHOOL BUSINESS CONSULTING	01-5810	SCHOOL BUSINESS CONSULTING	8,991.00	
			01-5899	SCHOOL BUSINESS CONSULTING	13,486.50	22,477.50
00017049	05/13/2024	LARAIN SEI	01-5200	MEETING REIMBURSEMENT	185.26	
			01-5899	MEETING REIMBURSEMENT	555.80	741.06
00017050	05/13/2024	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES		402.71
00017051	05/13/2024	SIERRA VALLEY HOME CENTER	01-4300	SHOP SUPPLIES	133.47	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 05/01/2024 through 05/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00017051	05/13/2024	SIERRA VALLEY HOME CENTER	01-5899	SHOP DEF MAINT SUPPLIES	701.81	835.28
00017052	05/13/2024	TODDLER TOWERS, INC. SIERRAKIDS	01-5810	ELOP SPED AIDE		309.26
00017053	05/13/2024	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	HEALTH INSURANCE	2,097.68	
			76-9576	HEALTH INSURANCE	25,465.92	27,563.60
00017054	05/13/2024	U.S. BANK	01-4300	SHOP SUPPLIES	351.61	
			01-5200	CCS TRAVEL	1,119.23	
				HOTEL ACCOMODATIONS	143.75	
				WORKSHOP REGISTRATION	125.00	
			01-5805	JOB ADVERTISING	93.00	
			01-5899	CLASSROOM SUPPLIES	89.95	
				JOB ADVERTISING	279.00	
				JOB FAIRS	720.92	
			11-4300	TRAINING SUPPLIES	1,097.13	
			11-6200	NEW PORTABLE BUILDING	1,599.32	5,618.91
00017055	05/23/2024	AUTONATION HONDA ROSEVILLE	01-6400	FOSTER YOUTH VEHICLE		55,514.83
00017056	05/23/2024	JOEL TILLMAN	11-5810	NETWORK SETUP NEW PORTABLE		1,200.00
00017057	05/23/2024	JZ FLOORS, INC. NATIONAL WHOLESALE FLOORING	11-6200	FLOORING		408.13
Total Number of Checks					35	220,203.65

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	24	121,286.91
11	ADULT EDUCATION	13	73,450.82
76	Payroll Clearing	1	25,465.92
Total Number of Checks		35	220,203.65
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			220,203.65

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 05/01/2024 through 05/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00086811	05/13/2024	ACCO ENGINEERED SYSTEMS	13-5600	WALK-IN COOLER REPAIR	2,382.69	
			40-5600	HVAC - GYM	4,100.00	
				HVAC - GYM TROUBLESHOOT	1,546.00	
			40-6200	HVAC - MECHANICAL ROOM	39,775.00	47,803.69
00086812	05/13/2024	ADVANCED TOWING	01-9210	TOWING		1,000.00
00086813	05/13/2024	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		400.05
00086814	05/13/2024	AMAZON CAPITAL SERVICES	01-4300	Books	16.85	
				ELOP SUPPLIES	1,459.57	
				Keyboards	115.35	
				smart board projector bulb	55.90	
				SOCCER BALLS	112.02	
			01-4301	GRADUATION CAP	38.56	
				GRADUATION SUPPLIES	15.54	
			01-4320	MAINT SUPPLIES	63.50	
				OFFICE SUPPLIES	22.34	
			01-4330	Office Supplies	376.99	
			01-4400	ELOP SUPPLIES	3,162.80	
			01-5900	STAMPS	134.90	5,574.32
00086815	05/13/2024	AMERIGAS	01-5540	PROPANE	15,157.12	
			01-5899	PROPANE	975.45	16,132.57
00086816	05/13/2024	AT&T	01-5890	PHONE SERVICES	55.65	
			01-5899	PHONE SERVICES	25.84	
			01-5910	PHONE SERVICES	592.34	673.83
00086817	05/13/2024	BFI INSPECTIONS, LLC	40-6200	BLEACHER DSA INSPECTIONS		1,375.00
00086818	05/13/2024	BILL DORAN COMPANY	01-4300	Flowers for Labs		106.50
00086819	05/13/2024	PAMELA BRANDON	01-5600	TECH COTTAGE RENTAL		100.00
00086820	05/13/2024	BULBMAN	01-4320	LIGHTS		410.87
00086821	05/13/2024	CDW GOVERNMENT, INC	01-6400	CHROMEBOOKS		35,108.49
00086822	05/13/2024	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	4,295.23	
			01-5899	WATER AND SEWER - LOYALTON SITES	258.11	4,553.34
00086823	05/13/2024	CUSTOM GLASS	01-6200	DOOR/ENTRYWAY		21,897.00
00086824	05/13/2024	DEMCO, INC.	01-4300	library supplies		100.83
00086825	05/13/2024	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		515.30
00086826	05/13/2024	EDUCATION 4500 LLC	01-5200	LITERACY SUPPORT, CYCLE 1		5,325.00
00086827	05/13/2024	EDWARDS, STEVENS AND TUCKER, LLP	01-5810	LEGAL FEES		4,575.00
00086828	05/13/2024	CAROLINE GRIFFIN	01-4300	YQCA Certification		165.00
00086829	05/13/2024	JANET HAMILTON	01-5600	TECH COTTAGE RENTAL		100.00

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 05/01/2024 through 05/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00086830	05/13/2024	HMR ARCHITECTS	01-6200	BLEACHER PROJECT		480.00
00086831	05/13/2024	HUNT & SONS, INC.	01-5590	HEATING OIL		1,829.55
00086832	05/13/2024	INTEGRITY HEATING & AIR	40-6200	GIRLS LOCKER ROOM HEATER		6,000.00
00086833	05/13/2024	JOSTENS	01-4300	GRADUATION SUPPLIES	54.64	
			01-4305	GRADUATION SUPPLIES	101.83	156.47
00086834	05/13/2024	JOSTENS	01-4305	Caps/Gowns		561.25
00086835	05/13/2024	K 12 MANAGEMENT DBA FUELED	01-5890	STUDENT LICENSE BLOCK/ISP COURSES		5,729.00
00086836	05/13/2024	LES SCHWAB TIRE CENTER	01-4350	Explorer Brakes		956.19
00086837	05/13/2024	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	25,985.49	
			01-5899	ELECTRIC - LOYALTON SITES	623.79	26,609.28
00086838	05/13/2024	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		1,434.99
00086839	05/13/2024	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	25.14	
			13-4700	CAFE FOOD/SUPPLIES	1,759.69	1,784.83
00086840	05/13/2024	ODP BUSINESS SOLUTIONS LLC	01-4302	toner	1,746.48	
			01-4330	OFFICE SUPPLIES	628.74	
			01-5899	OFFICE SUPPLIES	118.24	2,493.46
00086841	05/13/2024	PACIFIC GAS & ELECTRIC COMPANY	01-5510	Electricity		5,023.39
00086842	05/13/2024	PLACER COUNTY OFFICE OF EDUCATION	01-5200	TEACHER INDUCTION PROGRAM	9,300.00	
			01-5899	TEACHER INDUCTION PROGRAM	4,650.00	13,950.00
00086843	05/13/2024	UBEO WEST LLC	01-5600	COPIER MAINT.	476.37	
			01-5899	COPIER MAINT.	116.19	592.56
00086844	05/13/2024	REEDS LOCKS, INC	01-5890	KEYS		1,087.55
00086845	05/13/2024	SCHOOL SERVICES OF CALIFORNIA	01-5200	REGISTRATION		195.00
00086846	05/13/2024	SIERRA COUNTY PUBLIC WORKS	01-5890	SNOW REMOVAL		320.36
00086847	05/13/2024	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00086848	05/13/2024	INTERMOUNTAIN DISPOSAL, INC.	01-5520	GARBAGE SERVICE	620.32	
			01-5899	GARBAGE SERVICE	12.44	632.76
00086849	05/13/2024	SIERRA HARDWARE	01-4320	Misc Maintenance supplies		454.07
00086850	05/13/2024	SIERRA VALLEY HOME CENTER	01-4300	MISC. AG SUPPLIES	131.34	
			01-4320	MAINT. SUPPLIES	242.46	
				MAINT/CUSTODIAL SUPPLIES	278.10	651.90
00086851	05/13/2024	SIERRA-PLUMAS JOINT UNIFIED	01-5800	Baseball Officials and Mileage	2,367.88	
				Basketball Mileage	941.20	
			01-5890	BANK SERVICE FEES	757.11	4,066.19
00086852	05/13/2024	SIERRA PROMOTIONS	01-4300	Shirts		563.06
00086853	05/13/2024	SLOSSON EDUCATION PUBL INC.	01-4300	kindergarten registration supplies		311.85

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 05/01/2024 through 05/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00086854	05/13/2024	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890	EMPLOYMENT FINGERPRINTING		64.00
00086855	05/13/2024	CDE, CASHIER'S OFFICE	13-4700	COMMODITIES	887.40	
			13-8221	COMMODITIES	852.30-	35.10
00086856	05/13/2024	SUPERIOR REGION CATA	Reissued			150.00 *
		Reissued on 05/31/2024				
00086857	05/13/2024	SYSCO SACRAMENTO	13-4340	CAFETERIA - FOOD AND SUPPLIES	379.91	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	6,569.62	6,949.53
00086858	05/13/2024	TEAM ONE NETWORKING	01-5899	PHONE SERVICES	8.75	
			01-5910	PHONE SERVICES	131.25	140.00
00086859	05/13/2024	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		189.00
00086860	05/13/2024	TINY EYES THERAPY SERVICES	01-5890	THERAPY SERVICES		5,440.83
00086861	05/13/2024	TODDLER TOWERS, INC. SIERRA KIDS	01-5890	ELOP PROGRAM		22,384.56
00086862	05/13/2024	TRI COUNTY SCHOOLS INS. GR.	01-9535	HEALTH INSURANCE	8,109.24	
			76-9576	HEALTH INSURANCE	86,102.02	94,211.26
00086863	05/13/2024	U.S. BANK	01-4300	Ag testing	255.00	
				LIBRARY BOOKS	1,462.00	
				TEXTBOOK	79.06	
			01-4305	Catchers Gear	589.90	
			01-4330	ADOBE PRO SUBSCRIPTION	13.31	
			01-4350	BUS FUEL CAP	36.98	
				FUEL FOR MAINT.	84.55	
				SUV HEADLIGHT	31.09	
			01-4351	BUS FUEL	354.15	
			01-4400	ELOP COMPUTERS	4,199.67	
				ELOP SUPPLIES	3,566.06	
			01-5200	Ag testing	756.00	
				CHARTER BUS	6,409.74-	
				HOTEL/PARKING	377.74	
				REGISTRATION	650.00	
			01-5890	PHONE EQUIP RETURN	30.89	
				ZOOM SUBSCRIPTION	66.36	
			01-5899	ADOBE PRO SUBSCRIPTION	6.68	
			01-5900	Postage	682.35	
			01-6400	TUFF SHED	20,127.53	26,959.58
00086864	05/13/2024	VERIZON WIRELESS	01-5899	CELL PHONE SERVICE	221.58	
			01-5900	CELL PHONE SERVICE	229.31	
			01-5910	CELL PHONE SERVICE	312.22	763.11

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 05/01/2024 through 05/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00086865	05/13/2024	WASHOE COUNTY SCHOOL DISTRICT	01-7110	2022-23 TUITION	3,490.00	
			01-9510	2022-23 TUITION	104,450.00	107,940.00
00086866	05/13/2024	AMANDA WATTENBURG	01-5200	MILEAGE		65.66
00086867	05/31/2024	SUPERIOR REGION FFA	01-5200	Superior Regional Meeting		150.00
Total Number of Checks					57	487,532.63

	Count	Amount
Reissue	1	150.00
Net Issue		487,382.63

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	49	335,897.47
13	Cafeteria Fund	5	12,587.14
40	Special Reserve for Capital Ou	3	52,796.00
76	Warrant/Pass Though (payroll)	1	86,102.02
Total Number of Checks		56	487,382.63
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			487,382.63

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

2024–25 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca24assurancestoc.asp>.

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

Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

Authorized Representative's Full Name	
Authorized Representative's Signature	
Authorized Representative's Title	
Authorized Representative's Signature Date	

2024–25 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

CDE Program Contact:
Miguel Cordova, Title I Policy, Program, and Support Office, MCordova@cde.ca.gov, 916-319-0381

Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Sean Snider
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	05/06/2024
Comment	
If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)	

2024–25 LCAP Federal Addendum Certification

CDE Program Contact:
Local Agency Systems Support Office, LCAPAddendum@cde.ca.gov, 916-323-5233

Initial Application

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

Returning Application

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

County Office of Education (COE) or District	06/21/2023
For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP	
Direct Funded Charter	
Enter the adoption date of the current LCAP	
Authorized Representative's Full Name	Sean Snider
Authorized Representative's Title	Superintendent

2024–25 Application for Funding

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

Local Governing Board Approval

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

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

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

By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year	Yes
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Application for Categorical Programs

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

Title I, Part A (Basic Grant) ESSA Sec. 1111et seq. SACS 3010	Yes
Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035	Yes
Title II, Part A funds used through the Alternative Fund Use Authority (AFUA) Section 5211 of ESEA	Yes
Title III English Learner ESEA Sec. 3102 SACS 4203	No
Title III Immigrant ESEA Sec. 3102 SACS 4201	No
Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127	Yes
Title IV, Part A funds used through the Alternative Fund Use Authority (AFUA)	Yes

2024–25 Application for Funding

CDE Program Contact:

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

Section 5211 of ESEA	
Title V, Part B Subpart 1 Small, Rural School Achievement Grant ESSA Sec. 5211 SACS 5810	Yes

Warning

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

2024–25 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

CDE Program Contact:
Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at <https://www.cde.ca.gov/fg/ac/sa/>.

2024–25 Request for authorization	No
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	

2024–25 Nonprofit Private School Consultation

The local educational agency shall provide, on an equitable basis, special education services or other benefits to address the needs of eligible children and staff enrolled in nonprofit private elementary and secondary schools under the programs listed below.

CDE Program Contact:

Sylvia Hanna, Title I Policy, Program, and Support Office, SHanna@cde.ca.gov, 916-319-0948
Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

In accordance with the Every Student Succeeds Act (ESSA) sections 1117 and 8501, a local educational agency shall consult annually with appropriate private school officials and both shall have the goal of reaching agreement on how to provide equitable and effective programs for eligible private school children, teachers, and families. This applies to programs under Title I, Part A; Title I, Part C; Title II, Part A; Title III, Part A; Title IV, Part A; Title IV, Part B; and section 4631, with regard to the Project School Emergency Response to Violence Program (Project SERV).

The enrollment numbers are reported under penalty of perjury by each private school on its annual Private School Affidavit. The information in the Private School Affidavit is not verified, and the California Department of Education takes no position as to its accuracy. It is expected that districts engaged in private school consultation verify the accuracy of student enrollment data and the tax exempt status if it is being used for the purpose of providing equitable services.

Private School's Believed Results of Consultation Allowable Codes

Y1: meaningful consultation occurred
Y2: timely and meaningful consultation did not occur
Y3: the program design is not equitable with respect to eligible private school children

Y4: timely and meaningful consultation did not occur and the program design is not equitable with respect to eligible private school children

Add non-attendance area school(s) No

The local educational agency is electing to add nonprofit private schools outside of the district's attendance area.

Warning
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2024–25 Nonprofit Private School Consultation

The local educational agency shall provide, on an equitable basis, special education services or other benefits to address the needs of eligible children and staff enrolled in nonprofit private elementary and secondary schools under the programs listed below.

School Name	School Code	Enrollment	Consultation Occurred	Was Consultation Agreement Met	Signed Written Affirmation on File	Consultation Code	School Added
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Warning

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

**RESOLUTION ORDERING ELECTION,
REQUESTING COUNTY ELECTIONS TO CONDUCT THE ELECTION,
REQUESTING CONSOLIDATION OF THE ELECTION, AND
SPECIFICATIONS OF THE ELECTION ORDER**

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Resolution No. 24-015D

WHEREAS, pursuant to Education Code Section 5322, whenever a school district election is ordered, the governing board of the district or the board or officer authorized to make such designations shall, concurrently with or after the order of election, but not less than 123 days prior to the date set for the election in the case of an election for governing board members, or at least 88 days prior to the date of the election in the case of an election on a measure, including a bond measure, by resolution delivered to the county superintendent of schools and the officer conducting the election specify the date of the election and the purpose of the election;

WHEREAS, pursuant to Elections Code Section 10002, the governing body of any city or district may by resolution request the Board of Supervisors of the county to permit the county elections official to render specified services to the city or district relating to the conduct of an election;

WHEREAS, the resolution of the governing body of the city or district shall specify the services requested; and

WHEREAS, pursuant to Elections Code Section 10400, whenever two or more elections, including bond elections, of any legislative or congressional district, public district, city, county, or other political subdivision are called to be held on the same day, in the same territory, or in territory that is in part the same, they may be consolidated upon the order of the governing body or bodies or officer or officers calling the elections; and

WHEREAS, pursuant to Elections Code Section 10403, whenever an election called by a district, city or other political subdivision for the submission of any question, proposition, or office to be filled is to be consolidated with a statewide election, and the question, proposition, or office to be filled is to appear upon the same ballot as that provided for that statewide election, the district, city or other political subdivision shall, at least 88 days prior to the date of the election, file with the board of supervisors, and a copy with the elections official, a resolution of its governing board requesting the consolidation, and setting forth the exact form of any question, proposition, or office to be voted upon at the election, as it is to appear on the ballot. Upon such request, the Board of Supervisors may order the consolidation; and

WHEREAS, the resolution requesting the consolidation shall be adopted and filed at the same time as the adoption of the ordinance, resolution, or order calling the election; and

WHEREAS, pursuant to Education Code Section 5342 and Elections Code Section 10400, such election for school districts may be either completely or partially consolidated;

WHEREAS, various district, county, and statewide and other political subdivision elections have been or may be called to be held on November 5, 2024;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED THAT the Governing Board/Board of Trustees of the Sierra-Plumas Joint Unified School District hereby orders an election to be called and consolidated with any and all elections also called to be held on November 5, 2024, insofar as said elections are to be held in the same territory or in territory that is in part the same as the territory of the school district request to the Board of Supervisors of the County of Sierra and County of Plumas to order such consolidation under Elections Code Section 10400; and

BE IT FURTHER RESOLVED AND ORDERED that said School Board hereby requests the Board of Supervisors to permit the Sierra County and Plumas County Elections Department to provide any and all services necessary for conducting the election and agrees to pay for said services pursuant to Elections Code §10520; and

BE IT FURTHER RESOLVED AND ORDERED that pursuant to Education Code Section 5322, the authority for the specifications of the election order, the governing body of the Sierra-Plumas Joint Unified School District hereby orders an election to be held with the following specifications:

The election shall be held on Tuesday, November 5, 2024;

Check the following that apply:

☒ **BE IT FURTHER RESOLVED AND ORDERED** that the Sierra County and Plumas County Elections Department conduct the election for the following OFFICES on the November 5, 2024, ballot:

SEATS OPEN

OFFICE TERM

Trustee Area #1

4 years

Trustee Area #2

2 years

Trustee Area #3

4 years

Trustee Area #5

2 years

No election will be held if there are an insufficient number of nominees.

The qualifications of a nominee of an elective officer of the school district are as follows (i.e. a registered voter in the district, trustee area, etc.)

The Candidate's Statement of Qualifications shall be limited to 200 words and will be paid for by the () district OR (X) candidate.

Date of last map change: March 2006 A current map showing the boundaries within the County of the school district and the divisions of the school district, if any, is attached.

☐ **BE IT FURTHER RESOLVED AND ORDERED** that the Sierra County and Plumas County Elections Department shall conduct the election for the following MEASURE(S) to be voted on at the November 5, 2024, election: (insert 75-word ballot question here or attach, if more than one)

BE IT FURTHER RESOLVED AND ORDERED that the Sierra County and Plumas County Elections Department is requested to: [Check one of the following]

☐ Print the attached measure text exactly as filed in the Voter's Information Pamphlet section of the Sample Ballot for the November 5, 2024, election. Cost of printing and distribution of the measure text will be paid for by the district.

☐ Not to print the measure text in the Voter's Information Pamphlet of the Sample Ballot but send a copy to voters upon request at the cost of said district.

BE IT FURTHER RESOLVED AND ORDERED that the Sierra County and Plumas County Elections Department is ordered that in the event of a tie vote, the candidate will be selected by:

☐ Run-off election
☒ By lot

PASSED AND ADOPTED by the Sierra Plums Joint Unified School District, County of Sierra, State of California, this 11th day of June, 2024, by the following vote:

AYES:

NOES:

ABSTENTIONS:

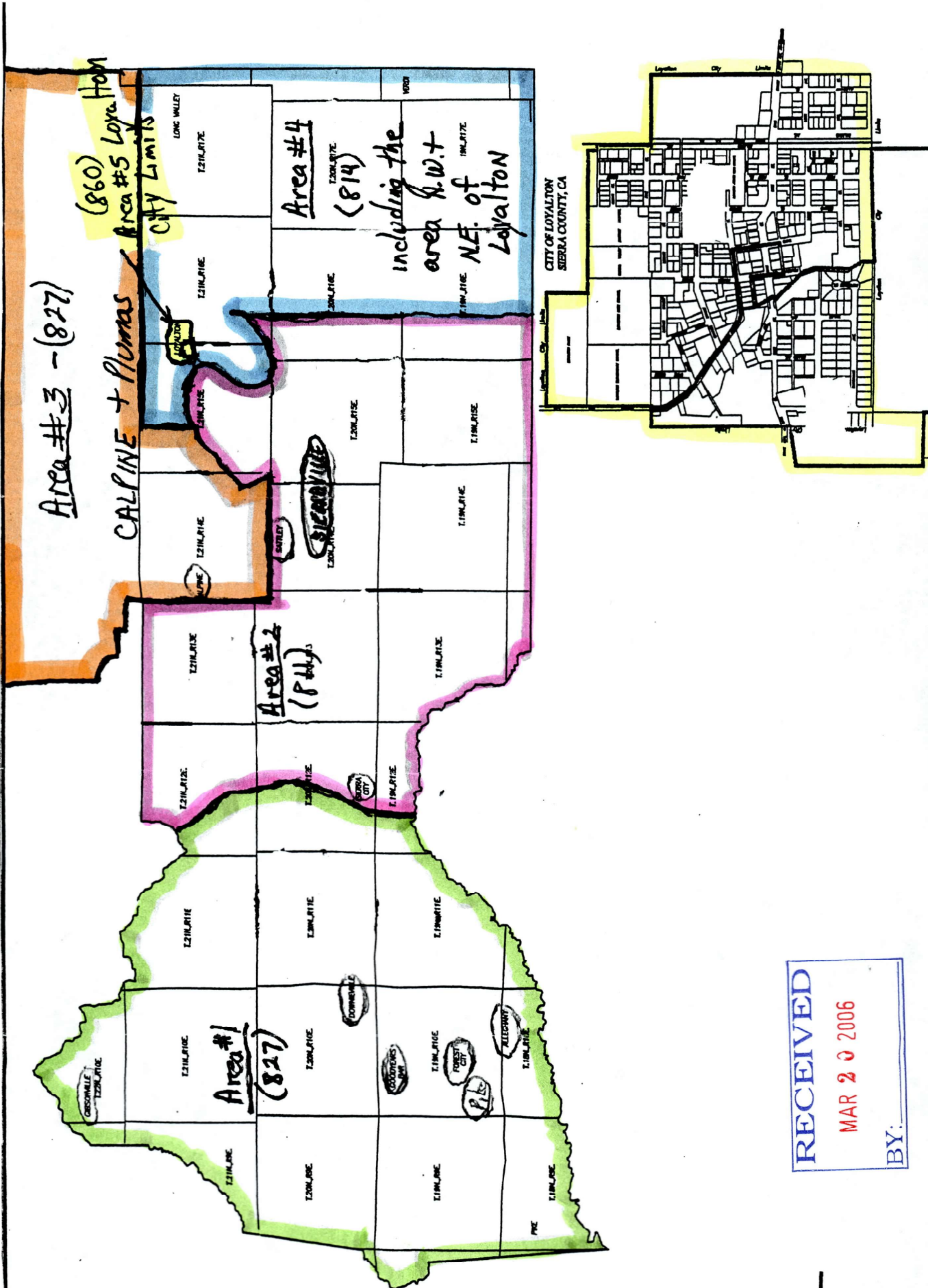
ABSENT:

Kelly Champion, President
Chairperson of said School District Board

Attested: _____
Christina Potter, Clerk

SIERRA COUNTY OFFICE OF EDUCATION

SIERRA PLUMAS JOINT UNIFIED SCHOOL DISTRICT



RECEIVED
MAR 20 2006
BY: _____

Device Type	Brand	Inventory Tag	Serial
Chromebook	Samsung	50117	0Q9T91HJB05472N
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Chromebook	Samsung	50348	0Q9T91JM701979
Chromebook	Samsung	50342	0Q9T91JM702026
Chromebook	Samsung	50196	0Q9T91GK103415
Chromebook	Samsung	50117	0Q9T91HJB05472N
Chromebook	Samsung	--	0JDB91AH500899F
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Chromebook	Samsung	47927	OJDB91DH406635
Chromebook	Samsung	47943	OJDB91DH406862
Chromebook	Samsung	47964	OJDB91DH406842
Chromebook	Samsung	50106	OQ9T91GJ708592

Chromebook	Samsung	50180	0Q9T91HK104156
Chromebook	Samsung	47944	0JDB91DH406756
Chromebook	Samsung	47952	0JDB91DH406719
Chromebook	Samsung	47982	0JDB91DH406850
Chromebook	Samsung	--	0JDB91DH406883
MacBook	Apple	35887	W88213F80P0
MacBook (Erin Folchi)	Apple	50002	C02RKGH2FVH3
MacBook (Andrea Ceresola)	Apple	50323	C027H20DJHC8
iPad	Apple	41133	DMQGTB80DFHW
iPad	Apple	47723	DMPMX4KLFK10
iPad	Apple	47725	DMQMXMKAFK10
iPad	Apple	32324	DMPMW2BPF182
iPad	Apple	32333	DMPMW8MAF182
iPad	Apple	32347	DMRMVWE5F182
iPad	Apple	32346	DMPMW0ENF182
iPad	Apple	32341	DMPMW92SF182
iPad	Apple	32329	DMPMW187F182
iPad	Apple	32343	DMPMW9ULF182
iPad	Apple	32350	DMPMW94WF182
iPad	Apple	32323	DMPMW8XMF182
iPad	Apple	32330	DMPMW1P8F182
iPad	Apple	32327	DMPMW1LEF182
iPad	Apple	32349	DMPMW1VKF182
iPad	Apple	32337	DMPMW1XZF182
iPad	Apple	32331	DMPMW077F182
iPad	Apple	32328	DMPMW1WKF182
iPad	Apple	32325	DMPMWAHBF182
iPad	Apple	32338	DMPMW1A5F182
iPad	Apple	32322	DMPMW1HZF182
iPad	Apple	32339	DMRMVMYNF182
iPad	Apple	32335	DMRMVK0WF182
iPad	Apple	32321	DMPMWAAMF182
iPad	Apple	32326	DMRMVWYQF182
iPad	Apple	32340	DMPMW113F182
iPad	Apple	32336	DMPMW24UF182
iPad	Apple	32334	DMPMW1S8F182
iPad	Apple	32332	DMPMW1ZTF182
iPad	Apple	32345	DMPMW34QF182
iPad	Apple	32344	DMPMW0THF182
iPad	Apple	32348	DMPMW05NF182
iPad	Apple	41142	DMRGRZ09DFHW
iPad	Apple	41141	DMRGR926DFHW
iPad	Apple	41135	DMQGR8YZDFHW

iPad	Apple	41136	DMRGR8VPDFHW
iPad	Apple	41144	DMRGRF26DFHW
iPad	Apple	47607 (County)	DYTKPQWPDFHW
iPad	Apple	47649 (County)	DYTKPQX0DFHW
iPad	Apple	47610 (County)	DYTKQ2DYDFHW
iPad	Apple	47609 (County)	DYTKQ85GDFHW
iPad	Apple	00948 (County)	DYTKQ7B4DFHW
iPad	Apple	41124	DMRGT33YDFHW
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iPad	Apple	41118	DMPGT8RGDFHW
iPad	Apple	41130	DMQGTG6CDFHW
iPad	Apple	41140	DMRGRYR5DFHW
iPad	Apple	41139	DMQGR74CDFHW
iPad	Apple	32315	DYTKPQU5DFHW
iPad	Apple	41126	DMQGTG01DFHW
iPad	Apple	41127	--
iPad	Apple	41122	DMPGT8S1DFHW
iPad	Apple	--	DMPGT96MDFHW
iPad	Apple	41131	DMQGTEU2DFHW
iPad	Apple	41143	DMRGREIYDFHW
iPad	Apple	41129	DMQGTE6ADFHW
iPad	Apple	41115	DMQGT4GQDFHW
iPad	Apple	41132	DMQGTFU2DFHW
iPad	Apple	41120	DMPGT38KDFHW
iPad	Apple	00949 (County)	DYTKQ3BBDFHW
iPad	Apple	32313 (County)	DYTKQ5VNDFHW
iPad	Apple	47650 (County)	DYTKQ36ADFHW
iPad	Apple	00950 (County)	DYTKQ77LDFHW
iPad	Apple	47641 (County)	DYTKPQQ9DFHW
iPad	Apple	41125	DMQGT4WGDFHW
iPad	Apple	41134	DMQGT4YJDFHW
iPad	Apple	41123	DMPGT97NDFHW
iPad	Apple	41121	DMPGT3CUDFHW
iPad	Apple	47642 (County)	DYTKPQG1DFHW
iPad	Apple	47643 (County)	DYTKQ66CDFHW
iPad	Apple	47648 (County)	DYTKPM23DFHW
iPad	Apple	47608 (County)	DYTKQ5PWDFHW
Monitor	NEC	--	81L02058NA
DVD/VCR Combo	Zenith	--	611041074
Catalyst 2960-X	Cisco	50142	FCW2134B3FP
Catalyst 2960-X	Cisco	50140	FCW2151B3D9
Catalyst 3550	Cisco	--	CAT0837Z0W0
Catalyst 2960-S	Cisco	--	FOC1623X41R

Catalyst 2960-S	Cisco	--	FOC1623W10P
Catalyst 2960-S	Cisco	--	FOC1623W10L
Catalyst 3560	Cisco	--	FOC1627VILA
Intrastack 6014	Asante	2264	238R0012
IntraCore 3548	Asante	--	239D0066
iPrism	St. Benard	--	66398
ASR1000 Router	Cisco	C21350 (CENIC)	SS117370E6S
Cisco 2500	Cisco	C10626 (CENIC)	251411207
Web Filter 410	Barracuda	--	BAR-YF-613903
Web Filter 410	Barracuda	--	BAR-YF-613915
Printer	Brother	--	U63478M4J571148
KVM Switch	Matrox	--	KFG86395
Switch	Cisco	--	PSZ191419UT
Switch	Linksys	--	RD710J500040
Switch	Cisco	--	REG21J607671
Laptop	Dell	--	9HXL3M1
Laptop	Dell	--	1NXTGL1
Laptop	Dell	--	2HLP9G1
Scanner	Epson	--	KFFY014336
i4200 Scanner	Kodak	--	KFFY014336
Projector	SMART	--	B012BH0700717
Projector	NEC	--	5700061RJ
Projector	NEC	--	7900024RG
Projector	NEC	--	3X0039OUK
Projector	NEC	--	4500228EE
Projector	NEC	--	8500003RG
Projector	NEC	--	1400563UB
Projector	NEC	--	6100120RA
Projector	NEC	--	6200221RA
Projector	NEC	--	6200230RA
Projector	NEC	--	9500204FJ
TV	LG	00940 (County)	103RMENBG356
SMART Board	SMART	35830	SB680-R2-737112
SMART Board	SMART	41012	SB680-R2-655032
Rollfilm Viewer	Dukane	26182	1147717
Sound system	Boston	--	23529
iBook Battery	Apple	--	3K8411148T77A
iBook Battery	Apple	--	3K841113ZT77A
Phone	AVAYA	--	17WZ31300G4X



LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Sierra–Plumas Joint Unified School District / Sierra County Office of Education

CDS Code: 46-70177/46-10462

School Year: 2024-25

LEA contact information:

Sean Snider

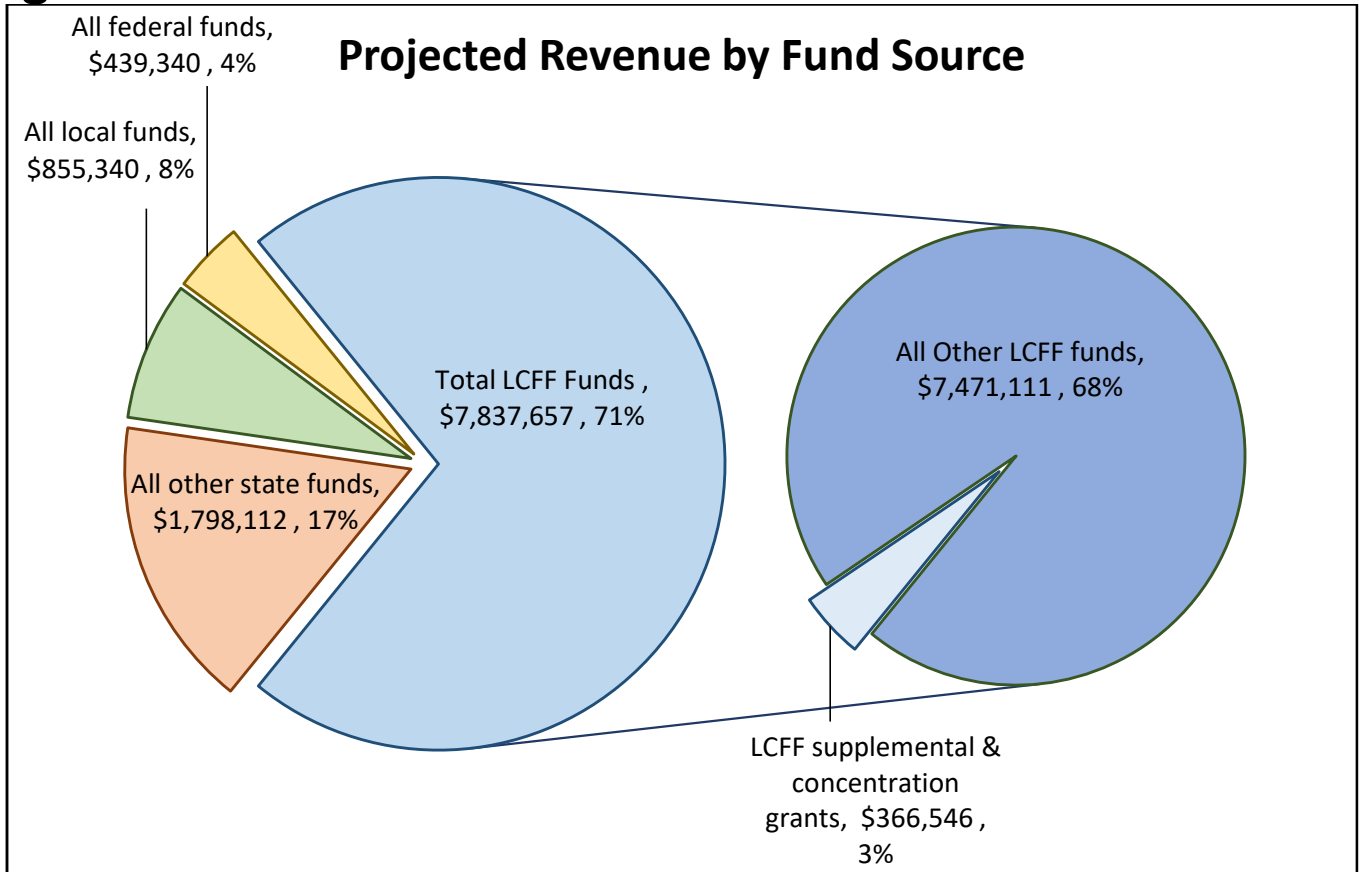
District Superintendent

ssnider@spjUSD.org

530-993-1660

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

Budget Overview for the 2024-25 School Year

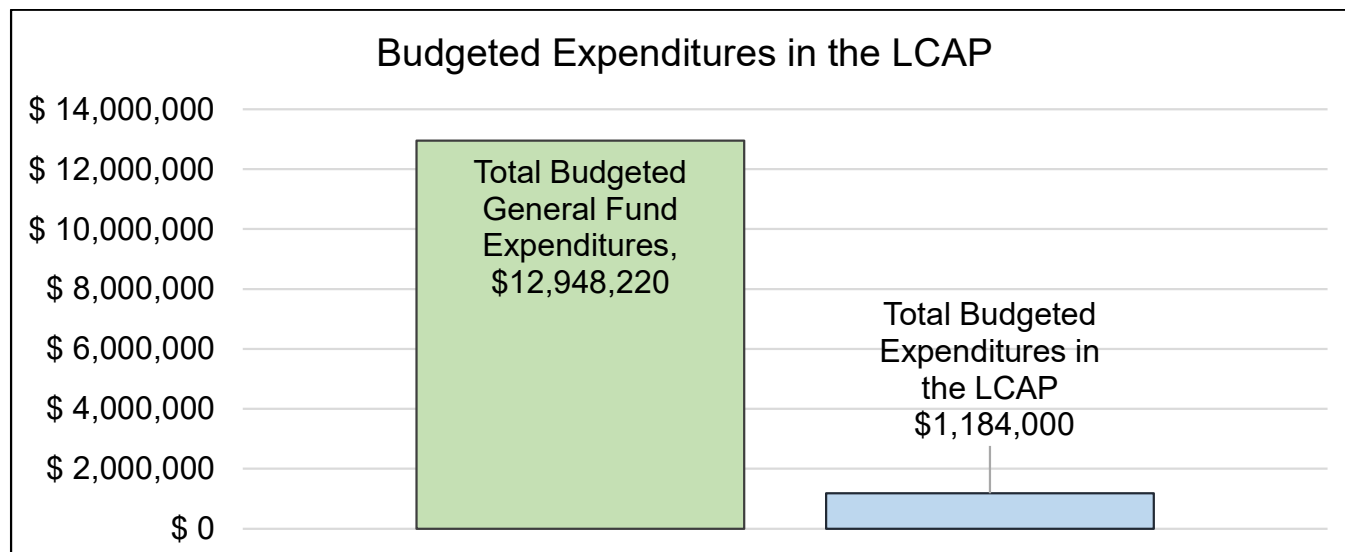


This chart shows the total general purpose revenue Sierra–Plumas Joint Unified School District / Sierra County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Sierra–Plumas Joint Unified School District / Sierra County Office of Education is \$10,930,449, of which \$7,837,657 is Local Control Funding Formula (LCFF), \$1,798,112 is other state funds, \$855,340 is local funds, and \$439,340 is federal funds. Of the \$7,837,657 in LCFF Funds, \$366,546 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 Sierra–Plumas Joint Unified School District / Sierra County Office of Education plans to spend for 2024-25. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Sierra–Plumas Joint Unified School District / Sierra County Office of Education plans to spend \$12,948,220 for the 2024-25 school year. Of that amount, \$1,184,000 is tied to actions/services in the LCAP and \$11,764,220 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

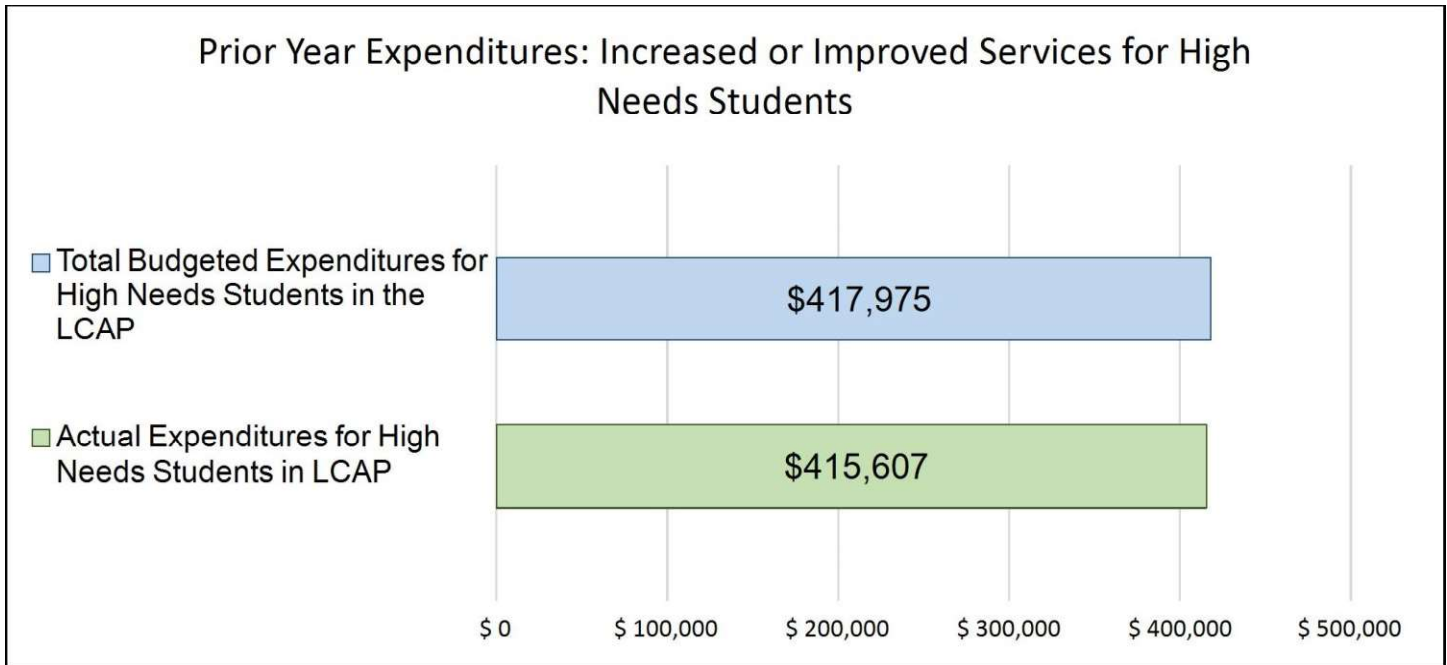
The major expenditures not in the LCAP include general fund employee salaries, health and welfare benefits, unrestricted operational costs such as utilities, property and liability insurance, routine maintenance, and other central services. Restricted costs not in the LCAP include Special Education, a portion of Title I, and other federal, state and private grants.

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

In 2024-25, Sierra–Plumas Joint Unified School District / Sierra County Office of Education is projecting it will receive \$366,546 based on the enrollment of foster youth, English learner, and low-income students. Sierra–Plumas Joint Unified School District / Sierra County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Sierra–Plumas Joint Unified School District / Sierra County Office of Education plans to spend \$367,000 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



This chart compares what Sierra–Plumas Joint Unified School District / Sierra County Office of Education budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Sierra–Plumas Joint Unified School District / Sierra County Office of Education estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2023-24, Sierra–Plumas Joint Unified School District / Sierra County Office of Education's LCAP budgeted \$417,975 for planned actions to increase or improve services for high needs students. Sierra–Plumas Joint Unified School District / Sierra County Office of Education actually spent \$415,607 for actions to increase or improve services for high needs students in 2023-24.

The difference between the budgeted and actual expenditures of \$-2,368 had the following impact on Sierra–Plumas Joint Unified School District / Sierra County Office of Education's ability to increase or improve services for high needs students:

The difference in budgeted expenditures for high needs students in the 2023-24 LCAP compared to the actual expenditures did not have an impact on the overall increased or improved services for high needs students in 2023-24. While we spent \$2,368 less than budgeted, we still spent \$45,607 more than our LCFF Supplemental allocation. All actions and services for high needs students were carried out as planned.



2023–24 Local Control and Accountability Plan Annual Update

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Sierra–Plumas Joint Unified School District / Sierra County Office of Education	Sean Snider District Superintendent	ssnider@spjUSD.org 530-993-1660

Goals and Actions

Goal

Goal #	Description
1	Academics: All students receive instruction that supports their intellectual, social, emotional, and physical development and will be engaged in school.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Science CCSS aligned curriculum are reviewed for adoption	Outdated Science curriculum	No Curriculum was Adopted-still in review. The curriculum team set meetings to narrow down selection.	Science Curriculum Adopted K-12	K-12 Science Curriculum Adopted in 2022-2023	Adoption of Science CCSS aligned curriculum.
Teacher log of students in after school tutoring	LHS offered tutoring 2 times a week-averaged 10 students a week LES offered tutoring 2 times a week averaged 15 students a week DVL will offer tutoring in the 2021-2022 school year	LHS offered tutoring 3 times a week-averaged 13 students a week LES offered tutoring 4 times a week averaged 20 students DVL	LHS offered tutoring 3 times a week-averaged 7 students a week LES offered tutoring 5 times a week averaged 20 students DVL offered tutoring 2 times a week and had 0 students	Loyalton High School: Offering tutoring 2 times a week-averaging 4 students Loyalton Elementary School: Offering tutoring 2 times a week (5 different types of tutoring)- averaging 20 students Downieville School: Planning to offer tutoring second semester	Increase student attendance in Tutoring by 2 percent each year.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
English Learner Progress - ELPAC	ELPAC 2018-2019 = 0% Level 4 61.6% Level 3 30.8% Level 2 7.7% Level 1	ELPAC 2021-2022= 21% Level 4 29% Level 3 43% Level 2 7% Level 1	Level 1: Beginning to develop: 10% Level 2: Somewhat developed: 50% Level 3: Moderately developed: 20% Level 4: Well Developed: 20%	2023 Summative ELPAC: 7% Level 1: Beginning to develop: 29% Level 2: Somewhat developed: 50% Level 3: Moderately developed: 14% Level 4: Well Developed:	Increase Level 4 by 2% from baseline. Increase Level 3 by 5% from baseline.
EL Reclassification Rate	Baseline 0%	7.5%	10%	2022-2023: 15.8% of English learners reclassified as fluent English Proficient	Maintain 20% reclassification rate
% of students meeting A-G	75% of high school students have met A-G requirements	76.4% of high school students have met A-G requirements	78% of high students have met A-G requirements	Class of 2023: 60.7% of SPJUSD high school graduates met A-G requirements	Increase rate by 1% annually.
Chronic Absenteeism Rate	9.3%	5 %- 2019	9%	2022-2023: 11.9% of students were Chronic Absentees	Decrease rate by 2% annually.
Attendance Rate	16-17 94%	95%-2019	88% for 21-22	2022-2023: 89.3%	Increase attendance rate by 1% based on prior year

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Middle School Drop Out Rate	0%	0%	0%	2022-2023: 0%	Maintain 0%
High School Drop Out Rate	0%	0%	0%	2022-2023: 0%	Maintain 0%
Graduation Rate	100%	100%	100%	Class of 2023: 96.6%	Maintain 100%
Suspension Rate	.7%	0%	.02%	2022-2023: 0% (This is not accurate. We are working with Power School to identify the issue)	Maintain <1%
Expulsion Rate	0%	0%	0%	2022-2023: 0%	Maintain 0%
Foster Youth Coordinator-Hire part time coordinator to provide proper services to foster youth	.5 FTE added to positions	Hired	Maintained Position	Maintained Position	Hire qualified person.
% of students who are agriculture CTE pathway completers	15% are Ag Completers	38% of 2020-2021 graduates were agriculture completers	35% of 2021-2022 graduates were agriculture completers	Class of 2023:	Increase rate by 1% annually.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
				43% of SPJUSD graduates were agriculture completers	
CAASPP Math CAASPP Math 18-19 52% of students will meet or exceed standards	35% of students met or exceeded standards	Only Loyalton High School Students took the CAASPP Math Assessment in 2021. Of those students: 27% of 7th grade met or exceeded standard 22% of 8th grade met or exceeded standards 35% of 11th grade met or exceeded standard	Loyalton High School 2022 40% of 7th grade met or exceeded standards 20.9% of 8th grade met or exceeded standards 36.4% of 11th grade met or exceeded standards Loyalton Elementary School 2022 31.3 % met or exceeded standards for math	Spring 2023 Results: Loyalton High School 26.1% of 7th grade met or exceeded standard 37.5% of 8th grade met or exceeded standard 40% of 11th grade met or exceeded standard Loyalton Elementary School 39.4% met or exceeded standard	Increase by 5% annually.
CAASPP ELA 18-19 55% of students will meet or exceed standards	42% of students met or exceeded standards	Only Loyalton High School Students took the CAASPP ELA Assessment in 2021. Of those students: 49% of 7th grade met or exceeded standard 36% of 8th grade met or exceeded standard 46% of 11th grade met or exceeded standard.	Loyalton High School 2022 42.9% of 7th grade met or exceeded standards 26.1% of 8th grade met or exceeded standards 36.4% of 11th grade met or exceeded standards	Spring 2023 Results: Loyalton High School 26.1% of 7th grade met or exceeded standard 38.7% of 8th grade met or exceeded standard 52.4% of 11th grade met or exceeded standard	Increase by 5% annually.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			63.6% Loyalton Elementary School 2022	Loyalton Elementary School 28.4% met or exceeded standard	
AP Passage Rate	7% 2016-2017 and 2017-2018	8% 2020-2021 graduates with 3 or better	29% 2022 AP Passage Rate	Spring 2023 Results: 30.7% of students who took an AP exam had a passing score of 3 or higher	Increase passage rate by 2% from prior year
% of students who have access to standards aligned	100% of students have access to standards aligned curriculum	100% of students have access to standards aligned curriculum	100% of students have access to standards aligned curriculum	100% of students have access to standards aligned curriculum	Maintain at 100%

Goal Analysis

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

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

With the exception of the Google Classroom training and science curriculum adoption committee which had been completed in previous years, all goal 1 actions and services were carried out as planned.

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

The Foster Youth Coordinator, K-12/FUELED online learning platform, and bilingual aide came in higher than expected. MTSS, after school tutoring, and Chromebooks came in less than expected. The net result of these differences was about \$10,000 more expenditures than planned.

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

With the exception of our CAASPP scores which saw nice gains in some areas with declines in others and being lower overall than we would like, and our AP pass rate being lower than desired, the actions were effective in making progress toward this goal during the 3-year LCAP cycle.

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

For 2024-25, the Google Classroom platform training and science curriculum adoption committee have been removed, as these actions were completed in previous years. Actions were added to support increased academic achievement, including sending teachers to AP summer institute, summer school, new math textbook adoption, and special education curriculum.

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

Goals and Actions

Goal

Goal #	Description
2	Culture & Climate-All students, staff, parents, and stakeholders will have a positive culture & climate in our school district to move forward in a positive direction for all.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Number of counseling hours	East Side 12 hours West Side 6 hours	East Side 16 hours a week West Side 6 hours a week	West Side 5 hours a week East Side 15 hours a week	East Side 18 hours a week West Side 3.5 hours a week	Continue Counseling Hours as per student needs
Records indicating how many staff attend professional development	75% of staff will engage in PD	80% of staff engaged in PD	82% of staff engaged in PD	100% of teachers attending professional development	Increase by 1% annually
Facility Inspection Tool	All sites will received a rating of fair or better	All sites received a rating of fair or better	All sites received a rating of fair or better	All sites received a rating of good or better	All sites will receive a rating of fair or better
Superintendent/site administrators review of classroom needs	Continue deferred maintenance schedule as planned	Site Admin met with maintenance personal and created priority lists for each site	Site admin met with maintenance personal and updated priority lists for each site and met with facilities committee to go over needs.	Superintendent and site administrators met and updated priority lists for each site	Continue deferred maintenance schedule as planned
Enrollment Records-District will continue to review expelled	We have no expelled students	We have no expelled students	We have no expelled students	We have no expelled students	Maintain at 0%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
students and services offered					
Enrollment Records	Only 1 foster youth enrolled at this time	Only 2 foster youth enrolled at this time	3 foster youth enrolled at this time	6 foster youth enrolled at this time	District will continue to review that appropriate services are being offered to foster youth
Suspension Rate	.7%	2%	.02%	2022-2023: 0% (This is not accurate. We are working with Power School to identify the issue)	Maintain <1%

Goal Analysis

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

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

There were no substantive differences between planned actions and actual implementation of them.

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.

Superintendent / site administrators review of school site needs came in lower than expected due to budget constraints limiting the amount that could be transferred to Fund 40, and art in school came in lower than expected due to a different funding source being used. The net result of these differences was about \$460,000 less expenditures than planned, most of this attributed to transferring \$450,000 less to Fund 40.

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

The actions were effective in making progress toward goal 2 during the three-year LCAP cycle, with all metrics achieving their 3 year target outcome.

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

In an effort to enhance goal 2, we have added the creation of a wellness center for counseling, as well as support for gas vouchers, personal phone calls, and home visits for targeted subgroups and Loyalton Elementary School that had a rating of red on the Dashboard for chronic absenteeism.

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

Goals and Actions

Goal

Goal #	Description
3	Parent and Stakeholder involvement with SPJUSD/SCOE.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Number of SARB Referrals	6 Referrals -2019-2020	11 Referrals- 2020-2021	5 Referrals- 2021-2022	4 Referrals in 2023-2024 17 Students on Watch List	Decrease referrals by 1% annually.
Meeting Needs in Strategic Plan	Creating district-wide strategic plan.	Strategic planning will continue in the 2022-2023 school year with the new board	Strategic Planning with continue with newly elected school board and Admin	Strategic Planning will continue with Board and Superintendent on March 1	Creating district-wide strategic plan.
Parent Involvement in Surveys	Create and distribute parent engagement surveys.	EL Survey in June District Wide Parent Surveys: Independent Study Needs Technology Needs Transportation Needs	EL Survey- May LES Climate Survey- February LHS Climate Survey- January Ca Healthy Kids Survey- 6th, 8th, 9th, and 11th grades	2023-2024: DVL Climate Survey Administered in May LES Climate Survey- Not Administered LHS Climate Survey- Not Administered EL Parent Survey- Not Administered CA Healthy Kids Survey- 5th, 7th, 9th, and 11th grades- Administered in April/May	80% return rate of survey.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Number of Students/Parents Participating in Four-year Planning	85% of families participate.	88% of families participated.	92% of families participated.	95% of families participated.	Increase rate by 2% annually.
SCOE- Foster Youth Liaison	Hire Foster Youth Liaison	Part Time Foster Youth Liaison was hired	Continue to have part time Foster Youth Liaison	Part-Time Foster Youth Liaison in place	Staff position with a qualified person.

Goal Analysis

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

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

There were no substantive differences between planned actions and actual implementation of them.

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.

Strategic planning came in less than expected.

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

The actions were effective in making progress toward goal 3 during the three-year LCAP cycle, with all metrics achieving their 3 year target outcome.

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

In an effort to enhance goal 3 for the new 3-year LCAP cycle, we added family nights at schools and provided more details on specific ways for families to get involved in their child's school. We also added the metric of the California School Parent Survey and administered it for the first time in 2024 to establish baseline data.

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

Instructions

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

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

Goals and Actions

Goal(s)

Description:

Copy and paste verbatim from the 2023–24 LCAP.

Measuring and Reporting Results

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

Metric:

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

Baseline:

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

Year 1 Outcome:

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

Year 2 Outcome:

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

Year 3 Outcome:

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

Desired Outcome for 2023–24:

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

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

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

Goal Analysis

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

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

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

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

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

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

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

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

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

California Department of Education
November 2023



Local Control and Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Sierra–Plumas Joint Unified School District / Sierra County Office of Education	Sean Snider District Superintendent	ssnider@spjUSD.org 530-993-1660

Plan Summary [2024-25]

General Information

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

The Sierra-Plumas Joint Unified School District and Sierra County Office of Education serve all of Sierra County and the eastern quarter of Plumas County. A five person Governing Board, each member of which represents a defined geographical area of the District governs the District. The District Governing Board also serves as the Sierra County Board of Education.

Sierra County, the second least populous county in the state of California with about 3,200 total residents, lies north of Truckee and borders the State of Nevada on the east. Located in the heart of the Northern Sierra Nevada Mountains, it contains one-half million acres of forestland, forty-five mountain lakes, and an estimated seven hundred miles of trout streams. The eastern quarter of Plumas County lies within the boundaries of the Sierra-Plumas Joint Unified School District, and children from the towns of Vinton, Chilcoot, and Beckwourth attend school in Loyalton. Elevations within the District range from 2000 to nearly 9000 feet. Heavy snowfall and extreme temperatures are the general rule during the winter at the higher elevations. Eastern Sierra and Plumas county include the great Sierra Valley, once an ancient lakebed but is now the largest alpine valley in the Sierra Nevada range, a natural area for agriculture, timber production and mineral extraction operations. The western portion of Sierra County is heavily forested, has timber management areas, and contains both lode and placer gold mining operations. Gold was discovered here in 1849, and the area is rich in early California history. Recreational activities abound including fishing, mountain biking, hunting, skiing, hiking, camping, boating, and visits to points of historical interest.

We are comprised of 4 schools, serving approximately 400 students and employing roughly 75 staff members. Loyaltown Elementary is the largest school, with roughly 200 students. Loyaltown High School, a Necessary Small School, serves roughly 150 students in grades 7-12, and Sierra Pass Continuation School serves high school students with a population that fluctuates between 5-10 students on average. Downieville School is another Necessary Small School, and the elementary and junior-senior high are located in the same building, serving a total of roughly 50 students TK-12. None of our schools receive Equity Multiplier funding. A more detailed breakdown of these numbers in 2022-23 includes:

Community – 3,240
Administrators – 6
Principals – 3
School Personnel – 75
Students – 400
English Learners - 16
Foster Youth - 1
Homeless Youth - 39
Students with Disabilities – 59
Socio-economically disadvantaged – 39.3%

We envision schools where all children succeed, where all children feel safe, and where their curiosity is cultivated. We provide an educational environment that encourages productive, responsible citizens. It is our goal to equip students with the tools to live and to contribute successfully in a rapidly changing world. Our schools offer a challenging, meaningful, and relevant curriculum that values creativity, critical thinking, and effective communication. Our students apply knowledge to new contexts and do so with honesty and integrity. Our students learn to appreciate beauty and care for the environment as well as each other and ultimately understand that their actions make a difference.

Reflections: Annual Performance

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

A review of the California School Dashboard (Dashboard) and local data shows many areas of strength, as well as some opportunities for growth.

Areas of strength include our graduation rate, dropout rate, percentage of students successfully completing all A-G requirements for admission to a UC or CSU school, college going rate, expulsion rate, and English learner progress. While our CAASPP math scores were nearly identical to the state average with 34.2 % of our students meeting or exceeding standard, we believe we can do better in this area. English language-arts also provides room for improvement, with 32.5% of our students meeting or exceeding standard. We would also like to see our AP pass rate increase and our chronic absenteeism rate decrease for all schools and student groups.

Student groups for the Sierra-Plumas Joint Unified School District receiving the lowest performance level on one or more state indicators on the 2023 Dashboard include the "Homeless" subgroup for chronic absenteeism and English language-arts achievement, the "Socioeconomically Disadvantaged" subgroup for chronic absenteeism, the "Students with Disabilities" subgroup for chronic absenteeism, and the "Hispanic" subgroup for chronic absenteeism. Loyalton Elementary School (LES) received a red rating for the chronic absenteeism indicator, and the LES "Students with Disabilities" subgroup received a "Very High" rating in chronic absenteeism in 2022, and a "Red" rating in 2023, making them eligible for Additional Targeted Support and Improvement (ATSI).

For Language Arts and math improvements we are focusing on intervention time with the Title 1 teacher five days a week. We are beginning a professional development series on TK-12 literacy strategies across all content areas. The district is also working on math remediation classes for students in 7th and 8th grade to help in that area. Tutoring is offered at all school sites after school, and summer school is offered for Loyalton students. The district uses Title 1 funds for a full time intervention teacher to address the intervention needs of the students grades 4th-12th district wide. We utilize intervention assessments to provide local data to help drive improvements in learning gaps. Our intervention teacher also holds monthly MTSS professional developments at each school site to go over assessment results, and use those to guide staff on tiered supports for students.

Reflections: Technical Assistance

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

SPJUSD was identified for Differentiated Assistance for our Dashboard Local Indicators all receiving a rating of "Not Met for Two or More Years" due to the fact they had not been completed, and for our "Homeless" subgroup receiving red performance indicators in the areas of chronic absenteeism and English language-arts achievement and an orange performance indicator in Math achievement. Work underway as part of technical assistance includes convening a team of educational partners to complete the Dashboard Local Indicators, and efforts to reduce the chronic absenteeism rate and increase ELA and Math test scores for homeless students.

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.

There are no schools eligible for Comprehensive Support and Improvement.

Support for Identified Schools

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

No schools were eligible

Monitoring and Evaluating Effectiveness

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

No schools were eligible

Engaging Educational Partners

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

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

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

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

Educational Partner(s)	Process for Engagement
Teachers, principals, administrators, other school personnel, local bargaining units, parents, and students	<p>During April and May 2024, meetings were conducted for all staff members, families, students, and community members in both Loyalton and Downieville, to have open discussions about current district data, ongoing results from surveys, and to brainstorm ideas for possible LCAP goals, actions, and/or services.</p> <p>At the conclusion of each meeting, participants were asked to complete the educational partner engagement survey or to complete it at a time convenient to them. A total of 75 participants completed the survey. The results of the survey were analyzed and used to support LCAP development. A narrative summary of the feedback is included below.</p> <p>For those who were unable to attend the virtual meetings, the link to the survey was disseminated to all families through our email and text messaging system, as well as on social media to reach the broader community to ensure that everyone had the opportunity to provide feedback. Families with limited access to technology were encouraged to come to their school office to complete a paper version of the survey.</p> <p>Because our school district and community are so small, with minimal involvement or participation in public meetings, we incorporate much of the educational partner engagement process with our smaller committees such as site councils. Site Councils also serve as our Parent Advisory Committee, and we take advantage of those</p>

Educational Partner(s)	Process for Engagement
	<p>meetings to share the district's goals as well as provide opportunities for parents and community members to share their concerns, ideas, and items they feel are important for our school district to include in our goals. Our site councils include staff members, parents, and any community members that would like to be a part of them.</p> <p>The local bargaining unit leaders and SELPA representatives were invited to a meeting where draft LCAP goals, actions and services were reviewed and additional goals, actions, and services were discussed.</p> <p>After the first draft of the LCAP was completed, it was shared with the Parent Advisory Committee and the Community Advisory Council (CAC) for review, feedback, and revisions before being presented for the public hearing and Board adoption.</p>

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

The community meetings and survey data provided valuable feedback and ideas about how we could improve in each of the ten California State Priority areas. Survey data provided input regarding strengths, areas of need, and what people feel should be our priorities for the new 3-year LCAP. Survey results were reviewed and used to create the draft LCAP goals, actions, and services.

Beginning the new LCAP cycle, broad goals in Academics, School Culture & Climate, and Parent / Family Involvement were selected. Since our last LCAP, and taking into consideration student achievement data and feedback from the community survey, these goals stood out as important areas SPJUSD / SCOE would like to focus on for the betterment of our students, parents, staff, and school community.

The feedback from this process impacted the LCAP in the following ways: (1) action items were added in the areas of athletics, improvements to school facilities, new math instructional materials to support implementation of the revised state framework and academic standards, new instructional materials to support our Students with Disabilities; (2) additional and more specific metrics were added for each goal; (3) continued action items including, but not limited to instructional aides to support students with increasing their achievement, bilingual aide to support our English learners, online platforms to assist with a broad course of study and remedial academic needs, support for a music teacher, and a foster liaison to help meet the needs of our Foster youth; (4) continued emphasis on reducing the chronic absenteeism rate, particularly for our Homeless, Socioeconomically Disadvantaged, Students with Disabilities, and Hispanic subgroups, and Loyalton Elementary as a whole; and (5) action items to support efforts to increase academic achievement in English language arts and Mathematics.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Academics: All students will show growth toward meeting or exceeding state standards in all academic subject areas, with more growth for students or subgroups performing below standard in order to close achievement gaps.	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.

While our review of CA School Dashboard data from 2020 to 2023 shows nice gains in mathematics and shows us right at the state average, our scores for English language arts have declined and the gap between us and the state average has increased. An achievement gap between the "All Students" group and our socioeconomically disadvantaged students, English learners, foster youth, homeless, and students with disabilities also exists. The metrics selected as measurements of progress toward this goal are predominantly academic measures, or are in support of improving academics (such as fully credentialed teachers and instructional materials aligned to the standards). These metrics will provide us with key information on the impact the goal 1 actions and services are having on student achievement, which is the overarching theme of goal 1.
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Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	Dashboard Local Indicator: Teachers Fully Credentialed and Appropriately Assigned	All teachers fully credentialed or Necessary Small School exempted and 2 missassignments			All teachers fully credentialed and properly assigned	
1.2	Dashboard Local Indicator: Standards-	All students have their own copies of			All students have their own copies of	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	aligned Instructional Materials for Every Student	standards-aligned instructional materials			standards-aligned instructional materials	
1.3	Dashboard Local Indicator: School Facilities in "Good Repair"	All facilities rated "Good" or better on FIT			All facilities rated "Good" or better on FIT	
1.4	Implementation of State Standards for all students including access to English Language Development (ELD) standards for English Learners	Full implementation of State Standards for all students with designated and integrated ELD being provided for EL's to access the ELD standards			Full implementation of CCSS for all students with designated and integrated ELD being provided for EL's to access the ELD standards	
1.5	State Test Achievement Data (CAASPP) for English Language Arts (ELA)	<p>Spring 2023 Results:</p> <p>State of California: 46.6% Met or Exceeded</p> <p>SPJUSD: 32.5% Met or Exceeded</p> <p>31.8% of 3rd grade met or exceeded standard 33.3% of 4th grade met or exceeded standard 21.9% of 5th grade met or exceeded standard 28.6% of 6th grade met or exceeded standard 29.2% of 7th grade met or exceeded standard 40.6% of 8th grade met or exceeded standard</p>			<p>Spring 2026 Target Outcomes: To be at or above the State Average:</p> <p>SPJUSD: 46.6% met or Exceeded</p> <p>43% of 3rd grade met or exceeded 43.7% of 4th grade met or exceeded 46.7% of 5th grade met or exceeded 44.2% of 6th grade met or exceeded 47.4% of 7th grade met or exceeded 50.6% of 8th grade met or exceeded</p>	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		<p>40.7% of 11th grade met or exceeded standard</p> <p>Subgroup % Met or Exceeded Standard:</p> <p>"All Students"- 32.5%</p> <p>"Homeless"- 13.05%</p> <p>"Students with Disabilities"- 10%</p> <p>"Socioeconomically Disadvantaged"- 18.8%</p>			<p>50.7% of 11th grade met or exceeded</p> <p>Subgroup % Met or Exceeded Standard:</p> <p>"All Students"- 46.6%</p> <p>"Homeless"- 34.05%</p> <p>"Students with Disabilities"- 31%</p> <p>"Socioeconomically Disadvantaged"- 39.8%</p>	
1.6	State Test Achievement Data (CAASPP) for Math	<p>Spring 2023 Results:</p> <p>State of California: 34.6% Met or Exceeded</p> <p>SPJUSD: 34.2% Met or Exceeded</p> <p>36.4% of 3rd grade met or exceeded standard</p> <p>50% of 4th grade met or exceeded standard</p> <p>19.4% of 5th grade met or exceeded standard</p> <p>33.3% of 6th grade met or exceeded standard</p> <p>25% of 7th grade met or exceeded standard</p>			<p>Spring 2026 Target Outcomes: To be at or above the State Average:</p> <p>SPJUSD: 43.2% Met or Exceeded</p> <p>45.4% of 3rd grade met or exceeded</p> <p>59% of 4th grade met or exceeded</p> <p>33.4% of 5th grade met or exceeded</p> <p>42.3% of 6th grade met or exceeded</p> <p>34% of 7th grade met or exceeded</p>	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		<p>39.4% of 8th grade met or exceeded standard 30.8% of 11th grade met or exceeded standard</p> <p>Subgroup % Met or Exceeded Standard:</p> <p>"All Students"- 34.2% "Homeless"- 18.1% "Students with Disabilities"- 16.7% "Socioeconomically Disadvantaged"- 22.9%</p>			<p>48.4% of 8th grade met or exceeded 39.8% of 11th grade met or exceeded</p> <p>Subgroup % Met or Exceeded Standard:</p> <p>"All Students"- 43.2% "Homeless"- 39.1% "Students with Disabilities"- 37.7% "Socioeconomically Disadvantaged"- 43.9%</p>	
1.7	English Learner Progress - ELPAC	<p>2023 Summative ELPAC:</p> <p>7% Level 1: Beginning to develop: 29% Level 2: Somewhat developed: 50% Level 3: Moderately developed: 14% Level 4: Well Developed:</p>			<p>2026 Summative ELPAC Target Outcomes:</p> <p>7% Level 1: Beginning to develop: 29% Level 2: Somewhat developed: 50% Level 3: Moderately developed: 14% Level 4: Well Developed:</p>	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.8	English Learner Reclassification Rate	2022-2023: 15.8% of English learners reclassified as fluent English Proficient			2025-2026 Target Outcome: 24.8% of English learners reclassified as fluent English Proficient	
1.9	% of Students Successfully Completing UC and CSU A-G Requirements	Class of 2023: 58.6% of SPJUSD high school graduates met A-G requirements			Class of 2026 Target Outcome: 67.7% of SPJUSD high school graduates met A-G requirements	
1.10	% of students who have successfully completed Career Technical Education (CTE) pathways	Class of 2023: 17.2% of SPJUSD graduates were CTE pathway completers			Class of 2026 Target Outcome: 47.2% of SPJUSD graduates were agriculture completers	
1.11	% of students who pass AP exams with a score of 3 or higher	Spring 2023 Results: 30.7% of students who took an AP exam had a passing score of 3 or higher			Spring 2026 Target Outcome: 45% of students who take an AP exam will have a passing score of 3 or higher	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.12	High School Graduation Rate	Class of 2023: (4 Year Cohort Rate) 96.6%			Class of 2026 Target Outcome: (4 Year Cohort Rate) 100%	
1.13	High School Dropout Rate	Class of 2023: (4 Year Cohort Rate) 3.4%			Class of 2026 Target Outcome: (4 Year Cohort Rate) 0%	
1.14	Middle School Dropout Rate	2022-2023: 0%			2025-2026 Target Outcome: 0%	
1.15	% of graduates who earn "Prepared" on the CA Dashboard College/Career Indicator	2023 Dashboard: 58.6% of students "Prepared"			2026 Dashboard Target Outcome: 67.6% of students "Prepared"	
1.16	College Going Rate	2021-2022 (Most Recent Data) 64.5% of 2022 high school graduates enrolled in college			2024-2025 Target Outcome: 73.5% of 2025 high school graduates will enroll in college	
1.17	Dashboard Local Indicator: Provide Professional Learning for	2024-25 Local Indicator Self-Reflection Tool			2027-28 Local Indicator Self-Reflection Tool	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	Teaching to Current State Standards and Adopted Curriculum	ELA- Rating of 4 (Full Implementation) ELD- Rating of 3 (Initial Implementation) Math- Rating of 3 (Initial Implementation) Science- Rating of 4 (Full Implementation) Social Studies- Rating of 4 (Full Implementation)			ELA- Rating of 5 (Full Implementation and Sustainability) ELD- Rating of 5 (Full Implementation and Sustainability) Math- Rating of 5 (Full Implementation and Sustainability) Science- Rating of 5 (Full Implementation and Sustainability) Social Studies- Rating of 5 (Full Implementation and Sustainability)	

Goal Analysis [2023-24]

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

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	MTSS	Continue the Multi-tiered System of Supports (MTSS) that is data driven throughout the district to address the needs of all students by aligning district initiatives, supports, programs, and resources to improve student outcomes, using intervention teacher and STAR benchmark reports district wide.	\$2,500.00	No
1.2	Academic Curriculum / Support	Purchase and implement online learning platform to enhance curricular options including credit recovery, AP, elective options, and interventions.	\$70,000.00	Yes
1.3	Instructional technology to support ELA/Math	Purchase Moby Max technology to support ELA and Math instruction.	\$4,000.00	Yes
1.4	After School Tutoring	Fund credentialed teachers for after school tutoring for all students in grades 1-12 in all core courses at all school sites.	\$10,000.00	No
1.5	Summer School	Fund credentialed teachers for summer school for grades 1-12 in all core courses at all school sites.	\$5,000.00	No
1.6	Support for English Learner students	Bilingual Aide to support EL students.	\$57,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.7	Support for English Learner students	English language development (ELD) supplementary materials: additional academic materials to assist English learners with their English language development	\$2,000.00	Yes
1.8	Student assessment to monitor progress	Renaissance Learning's STAR program used to assess student outcomes and performance to support class placement decisions.	\$9,000.00	Yes
1.10	Professional Development	The District continues to fund professional development to support teachers, administrators, and other support staff with continuous improvement in academic, social-emotional, behavioral, and all other areas. This happens through a combination of bringing experts into the district for preservice days or Early Release Wednesdays, as well as through supporting teachers to attend professional development workshops outside the district based on our goals.	\$45,000.00	No
1.11	Intervention Teacher	Provide an intervention teacher to support the academic needs of at-risk students.	\$105,000.00	No
1.12	Technology to Support Instruction	Purchase additional chromebooks to ensure all unduplicated pupils have access to a device.	\$10,000.00	Yes
1.13	Instructional Aides	Provide instructional aides to support student academic growth.	\$158,000.00	Yes
1.14	Refine and Expand CTE Pathways	Continue to refine and expand CTE pathway opportunities for students in order to continually increase the percentage of pathway CTE completers each year.	\$0.00	No
1.15	CTE Courses A-G Approved	Work to ensure all CTE pathway courses are A-G approved.	\$0.00	No

Action #	Title	Description	Total Funds	Contributing
1.16	Increase number of students meeting all A-G requirements	Review all high school courses to identify any that are not currently A-G approved. Work with teachers to refine the syllabus and then submit courses for A-G approval.	\$0.00	No
1.17	Math Textbook Adoption	Preview, pilot, and purchase new instructional materials aligned to the recently state-approved Mathematics Framework for grades TK-12.	\$105,000.00	No
1.18	Special Education Curriculum	Special education curriculum aligned with CA State Standards and the general education curriculum (SCOE LCFF)	\$2,500.00	No
1.19	Dashboard Local Indicators Self-Reflection	Complete the Dashboard Local Performance Indicator Self-Reflection annually.	\$0.00	No
1.20	Facilities Inspection Tool (FIT) Reports	Perform an annual inspection of facilities through the Facilities Inspection Tool (FIT).	\$0.00	No
1.21	LCFF Supplemental Site Allocations	LCFF Supplemental funding allocations to each school for site-specific unduplicated pupil support.	\$8,000.00	Yes
1.22	AP Summer Institute	Provide funding for teachers to attend AP Summer Institute for AP courses taught in an effort to increase the AP pass rate.	\$5,000.00	No
1.23	Targeted ELA Support for Homeless Subgroup	Increase achievement in English Language Arts for the "Homeless" student subgroup through targeted support with the intervention teacher and instructional aides.	\$0.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	School Culture & Climate: All students will show an increase in positive school engagement and connectedness with staff, other students, and the community as a whole, including demonstrating improvement in social/emotional wellness and physical health.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
Priority 3: Parental Involvement (Engagement)
Priority 5: Pupil Engagement (Engagement)
Priority 6: School Climate (Engagement)
Priority 8: Other Pupil Outcomes (Pupil Outcomes)
Priority 9: Expelled Pupils – COEs Only (Conditions of Learning)
Priority 10: Foster Youth – COEs Only (Conditions of Learning)

An explanation of why the LEA has developed this goal.

Our review of the California Healthy Kids Survey data indicates a need to support the social-emotional wellness of our students, as well as a need to increase connectedness with the school, staff, and peers. The metrics selected as measurements of progress toward this goal are predominantly indicative of social emotional wellness and school engagement, or are in support of these areas. These metrics will provide us with key information on the impact the goal 2 actions and services are having on the physical health of our students, social emotional wellness, the overall mental health of students and staff, and school engagement, which is the overarching theme of goal 2.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Chronic Absenteeism Rate	2022-2023 School Year: % of students who were Chronically Absent "All Students"- 17% "Homeless"- 26.5%			2025-2026 Target Outcome: % of students who were Chronically Absent	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		"Socioeconomically Disadvantaged"- 23.4% "Students with Disabilities"- 25.9% "Hispanic"- 20.4% "White"- 15.2%			"All Students"- 11% "Homeless"- 14.5% "Socioeconomically Disadvantaged"- 11.4% "Students with Disabilities"- 13.9% "Hispanic"- 8.4% "White"- 6.2%	
2.2	Attendance Rate	2022-2023 School Year: 89.3% Attendance Rate			2025-2026 Target Outcome: 95.3% Attendance Rate	
2.3	Suspension Rate	2022-2023 School Year: 0% (This is not accurate. We are working with Power School to identify the issue). We hope to establish baseline data in the 23-24 school year.			2025-2026 Target Outcome: 0%	
2.4	Expulsion Rate	2022-2023 School Year: 0%			2025-2026 Target Outcome: 0%	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.5	School Safety and Connectedness (California Healthy Kids Survey Data)	<p>2021-2022 School Year:</p> <p>5th Grade School Connectedness - 64% Students motivated academically? - 78% Caring adults at school? - 50% Feel safe at school? - 81% Called bad names or target of mean jokes- 69% Cyberbullying?- 31%</p> <p>7th Grade School Connectedness - 64% Students motivated academically? - 58% Caring adults at school? - 66% Feel safe at school? - 63% Experienced any harassment or bullying?- 46% Had mean rumors or lies spread about you?- 56% Cyberbullying?- 31%</p>			<p>2025-2026 Target Outcome:</p> <p>5th Grade School Connectedness - 76% Students motivated academically? - 90% Caring adults at school? - 62% Feel safe at school? - 93% Called bad names or target of mean jokes- 57% Cyberbullying?- 19%</p> <p>7th Grade School Connectedness - 76% Students motivated academically? - 70% Caring adults at school? - 78% Feel safe at school? - 75% Experienced any harassment or bullying?- 34%</p>	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		9th Grade School Connectedness - 64% Students motivated academically? - 59% Caring adults at school? - 47% Feel safe at school? - 75% Experienced any harassment or bullying?- 38% Had mean rumors or lies spread about you- 44% Cyberbullying?- 38% 11th Grade School Connectedness - 66% Students motivated academically? - 46% Caring adults at school? - 64% Feel safe at school? - 92% Experienced any harassment or bullying?- 17% Had mean rumors or lies spread about you?- 75% Cyberbullying?- 67%			Had mean rumors or lies spread about you?- 44% Cyberbullying?- 19% 9th Grade School Connectedness - 76% Students motivated academically? - 71% Caring adults at school? - 59% Feel safe at school? - 87% Experienced any harassment or bullying?- 26% Had mean rumors or lies spread about you- 32% Cyberbullying?- 26% 11th Grade School Connectedness - 78% Students motivated academically? - 58%	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
					Caring adults at school? - 76% Feel safe at school? - 100% Experienced any harassment or bullying?- 5% Had mean rumors or lies spread about you?- 63% Cyberbullying?- 55%	
2.6	Enrollment Records- Number of Foster Youth and Expelled Students	2022-2023 School Year 3 Foster Youth 0 Expelled Youth			2025-2026 Target Outcome: 3 Foster Youth 0 Expelled Youth	
2.7	Number of Counseling Hours	2023-2024 School Year East Side 18 hours per week West Side 3.5 hours per week			2026-2027 Target Outcome: East Side 18 hours per week West Side 3.5 hours per week	

Goal Analysis [2023-24]

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

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Counseling for Students	District will maintain or increase the hours of our counseling services to better meet the needs of identified students.	\$130,000.00	No
2.2	Counseling for Expelled Students-COE	Provide intensive counseling and rehabilitation services for expelled students.	\$2,500.00	No
2.3	Wellness Center for Counseling	Create a wellness center for students to go for counseling services.	\$20,000.00	No
2.4	Gas Vouchers, Personal Phone Calls, and Home Visits	In an effort to reduce the chronic absenteeism rate (students who miss 10% or more of the days of school for any reason) for our Students with Disabilities, Homeless students, Socioeconomically Disadvantaged students, Hispanic students, and all Loyalton Elementary Students, provide gas cards, make personal phone calls, and/or conduct home visits to families of students who are chronically absent.	\$1,000.00	No
2.5	Facility Inspection Tool (FIT) Reports	Perform an annual inspection of facilities through the Facilities Inspection Tool (FIT).	\$0.00	No

Action #	Title	Description	Total Funds	Contributing
2.7	Music Teacher	Fund a portion of a music teacher position	\$36,000.00	Yes
2.8	Art in Schools	Funding to support art in the schools	\$8,000.00	Yes
2.9	Foster Youth Liaison / SCOE	Maintain a part time Foster Youth Coordinator to support the needs of our Foster Youth with things such as routine check-ins for grades, ensuring they have the supplies they need, and attending meetings and working with other agencies to coordinate services and ensure timely transfer of records for foster youth in the district.	\$5,000.00	Yes
2.10	Improvements to School Facilities	Continue to repair and upgrade school facilities through projects such as new roofs, new windows, new heating units, improvements to play structures and sports fields, and safety upgrades. Principals, superintendent and maintenance personnel meet periodically to review classroom and school needs to prioritize maintenance needs.	\$300,000.00	No
2.11	Sports / Athletics	Provide district support for student athletics grades TK-12.	\$80,000.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	Parent and Community Involvement with SPJUSD / SCOE: All families and the larger school community will have increased levels of engagement with our schools, and families will feel welcomed to be an active participant in their child's education.	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 8: Other Pupil Outcomes (Pupil Outcomes)
Priority 9: Expelled Pupils – COEs Only (Conditions of Learning)
Priority 10: Foster Youth – COEs Only (Conditions of Learning)

An explanation of why the LEA has developed this goal.

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Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	California School Parent Survey Data (Parent Engagement)	Baseline will be established with the Spring 2024 administration of the survey			2025-2026 (Data from CA School Parent Survey): School allows input and welcomes parents' contributions - 100%	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
					<p>School encourages me to be an active partner with the school in educating my child - 100%</p> <p>School actively seeks the input of parents before making important decisions - 100%</p> <p>Parents feel welcome to participate at this school - 100%</p>	
3.2	SARB Board	<p>2022-2023 School Year:</p> <p>Broad participation on the SARB Board from community agencies such as District Attorney, Probation, Sheriff's Office, Social Services, CPS, Behavioral Health, and Principals</p>			<p>2025-2026 Target Outcome:</p> <p>Broad participation on the SARB Board from community agencies such as District Attorney, Probation, Sheriff's Office, Social Services, CPS, Behavioral Health, and Principals</p>	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.3	Number of SARB Referrals	2022-2023 School Year: 4 Referrals			2025-2026 Target Outcome: 0 Referrals	
3.4	Number of Students/Parents Participating in Four-year Planning	2022-2023 School Year: 92% of families participated			2022-2023 Target Outcome: 100% of families participate	
3.5	Dashboard Local Indicator: Seeking Input for Decision-Making	2024-25 Local Indicator Self-Reflection Tool Build Capacity of and Support Principals and Staff to engage Families with Decision-Making- Rating of 4 (Full Implementation) Build Capacity of and Support Families to engage in advisory groups and Decision-Making- Rating of 4 (Full Implementation) Provide Opportunities to Provide Input on Policies and Programs, and Seek Input from Underrepresented Groups- Rating of 3 (Initial Implementation)			2027-28 Local Indicator Self-Reflection Tool Build Capacity of and Support Principals and Staff to engage Families with Decision-Making- Rating of 5 (Full Implementation and Sustainability) Build Capacity of and Support Families to engage in advisory groups and Decision-Making- Rating of 5 (Full Implementation and Sustainability)	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
					Provide Opportunities to Provide Input on Policies and Programs, and Seek Input from Underrepresented Groups- Rating of 5 (Full Implementation and Sustainability)	

Goal Analysis [2023-24]

An analysis of how this goal was carried out in the previous year.
A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Not Applicable.

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	SARB	Work with local agencies to increase pupil attendance and reduce the chronic absenteeism rate. Agencies include, Sierra County Sheriff's Department, Probation, District Attorney, Behavioral Health, Counselors, Child Protective Services, Superintendent, and Site Administrators.	\$0.00	No
3.2	Parent Involvement Opportunities	Continue with School Site Councils, Boosters, Parent Clubs, Community Advisory Committee (CAC) for families of students with IEPs, and other opportunities for parents to provide input and be involved in school decision-making.	\$1,500.00	No
3.3	Family Nights	Family nights and activities at the schools	\$1,500.00	No
3.4	Parent and Family Surveys	Send yearly surveys to all families to get feedback on their level of involvement.	\$500.00	No
3.5	Four Year Planning	Four year planning will be provided to families of both high school sites for students and parents.	\$0.00	No

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

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$366,546	\$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
6.327%	0.000%	\$0.00	6.327%

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

Required Descriptions

LEA-wide and Schoolwide Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.2	<p>Action: Academic Curriculum / Support</p> <p>Need: Our Dashboard and local data analysis shows a higher percentage of socioeconomically disadvantaged students, English learners, and foster youth needing credit recovery, having a lower graduation rate, and performing below the "all students" group in ELA and math.</p>	By using the Fuel Ed online credit recovery program, we will be able to work with the school support team to implement the most effective strategies and programs to meet the needs of our English learners, socioeconomically disadvantaged students, and foster youth. While this action and service is being provided on an LEA-wide basis, we expect it will have a more significant positive impact on the credit recovery progress, graduation rate, dropout rate, and ELA	CAASPP Achievement Data for ELA & Mathematics, CTE Completion Rate, College Going Rate, Graduation Rate, Dropout Rate, Percentage of Students Successfully Completing UC and CSU A-G Requirements, AP Exam Pass 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
	Scope: LEA-wide	and math achievement for our unduplicated pupils than in these same areas for all other students.	
1.3	Action: Instructional technology to support ELA/Math Need: Our review of CAASPP and local data shows socioeconomically disadvantaged students, English learners, and foster youth performing below the "all students" group in English language arts and mathematics. Scope: LEA-wide	The Moby Max online platform for assessment and progress monitoring data will provide the online learning programs and assessment data needed in order to effectively monitor the progress of students toward proficiency, particularly our English learners, socioeconomically disadvantaged students, and foster youth. Using this data, we will be able to work with the school support team to implement the most effective strategies and programs to meet their needs. While this action and service is being provided on an LEA-wide basis, we expect it will have a more significant positive impact on the ELA and Math CAASPP scores for our unduplicated pupils than in these same areas for all other students.	CAASPP Achievement Data for ELA & Mathematics, English Learner Progress, English learner reclassification rate
1.8	Action: Student assessment to monitor progress Need: Our review of CAASPP and local data shows socioeconomically disadvantaged students, English learners, and foster youth performing below the "all students" group in English language arts and mathematics. Scope: LEA-wide	The Renaissance STAR Reading and Math Online Platform for assessment and progress monitoring data will provide the assessment data needed in order to effectively monitor the progress of students toward proficiency, particularly our English learners, socioeconomically disadvantaged students, and foster youth. Using this data, we will be able to work with the school support team to implement the most effective strategies and programs to meet their needs. While this action and service is being provided on an LEA-wide basis, we expect it will have a more significant positive impact on the ELA and Math CAASPP scores for our unduplicated pupils than in these same areas for all other students.	CAASPP Achievement Data for ELA & Mathematics, English Learner Progress, English learner reclassification 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
1.12	<p>Action: Technology to Support Instruction</p> <p>Need: Our review of CAASPP and local data shows socioeconomically disadvantaged students, English learners, and foster youth performing below the "all students" group in English language arts and mathematics and socioeconomically disadvantaged students having a lower graduation rate.</p> <p>Scope: LEA-wide</p>	<p>Providing access to devices is a crucial support for these student groups to level the playing field. While this action and service is being provided on an LEA-wide basis, we expect it will have a more significant positive impact on the ELA and Math CAASPP scores and the graduation rate for these student groups than in these same areas for all other students.</p>	<p>CAASPP Achievement Data for ELA & Mathematics, CTE Completion Rate, College Going Rate, Graduation Rate, Dropout Rate, Percentage of Students Successfully Completing UC and CSU A-G Requirements, AP Exam Pass Rate</p>
1.13	<p>Action: Instructional Aides</p> <p>Need: Our review of CAASPP and local data shows socioeconomically disadvantaged students, English learners, and foster youth performing below the "all students" group in English language arts and mathematics, and socioeconomically disadvantaged students having a lower graduation rate.</p> <p>Scope: LEA-wide</p>	<p>The instructional aides will support these student groups with things such as implementing research-based programs and strategies to address areas of identified need, providing targeted small group instruction, or providing individual assistance. While this service is being provided on an LEA-wide basis, we expect our local assessment data, CAASPP English language arts and math scores, and graduation rate to increase at a greater pace for our unduplicated pupil groups than for the "all students" group as a result of the instructional aides.</p>	<p>CAASPP Achievement Data for ELA & Mathematics, CTE Completion Rate, College Going Rate, Graduation Rate, Dropout Rate, Percentage of Students Successfully Completing UC and CSU A-G Requirements, AP Exam Pass Rate</p>
1.21	<p>Action: LCFF Supplemental Site Allocations</p> <p>Need: Our review of Dashboard, CAASPP and local data shows socioeconomically disadvantaged</p>	<p>The LCFF supplemental funding allocations to each school for site-specific unduplicated pupil needs will allow each individual school to implement supports specific to the needs of their individual students based on the needs assessment conducted at the beginning of each</p>	<p>CAASPP Achievement Data for ELA & Mathematics, Chronic Absenteeism Rate, Suspension Rate, CTE Completion Rate, College</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>students, English learners, and foster youth performing below the "all students" group in English language arts and mathematics, having a higher chronic absenteeism rate, and a higher percentage of these same student groups needing credit recovery and having a lower graduation rate.</p> <p>Scope: LEA-wide</p>	<p>school year. The funding allocations will be used to implement research-based interventions to support all students, but particularly socioeconomically disadvantaged students, English learners and foster youth. While this action and service is being provided on an LEA-wide basis, we expect it will have a more significant positive impact on the ELA and Math CAASPP scores for our unduplicated pupils than in these same areas for all other students, and that our socioeconomically disadvantaged students, English learners, and foster youth will make greater gains when it comes to chronic absenteeism, suspension rate, and California Healthy Kids Survey data, and that socioeconomically disadvantaged students will have increased high school graduation rate, an increased percentage of students "prepared" on the college and career indicator, and a greater increased college going rate than the "all students" group as a result.</p>	<p>Going Rate, Graduation Rate, Dropout Rate, Percentage of Students Successfully Completing UC and CSU A-G Requirements, AP Exam Pass Rate</p>
2.7	<p>Action: Music Teacher</p> <p>Need: Our review of CAASPP and local data shows socioeconomically disadvantaged students, English learners, and foster youth performing below the "all students" group in English language arts and mathematics, Socioeconomically Disadvantaged students having a higher chronic absenteeism rate, and a higher percentage of these same student groups needing credit recovery and having a lower graduation rate.</p>	<p>A 2012 report from the National Endowment for the Arts showed that, by nearly every indicator studied, a student from a low-socioeconomic (SES) background with a high-arts educational experience significantly outperformed students from a low-arts, low-SES background, closing (and in some cases eliminating) the achievement gap that often appears between low-SES students and their more economically advantaged peers. The arts don't just impact standardized test scores, though the report does show, for example, that low-SES eighth grade students who have a history of high arts engagement have higher science and writing scores on the National Assessment of Educational Progress (NAEP) than those who do not. Such high school students had better GPAs</p>	<p>CAASPP Achievement Data for ELA & Mathematics, Graduation Rate, and Chronic Absenteeism Rate</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide	than their low-arts, low-SES peers (and in some instances, than all students). We expect the music teacher to have a more significant positive impact on the ELA and math scores and graduation rate of the unduplicated student groups as a result.	
2.8	Action: Art in Schools Need: Our review of CAASPP and local data shows socioeconomically disadvantaged students, English learners, and foster youth performing below the "all students" group in English language arts and mathematics, Socioeconomically Disadvantaged students having a higher chronic absenteeism rate, and a higher percentage of these same student groups needing credit recovery and having a lower graduation rate. Scope: LEA-wide	A 2012 report from the National Endowment for the Arts showed that, by nearly every indicator studied, a student from a low-socioeconomic (SES) background with a high-arts educational experience significantly outperformed students from a low-arts, low-SES background, closing (and in some cases eliminating) the achievement gap that often appears between low-SES students and their more economically advantaged peers. The arts don't just impact standardized test scores, though the report does show, for example, that low-SES eighth grade students who have a history of high arts engagement have higher science and writing scores on the National Assessment of Educational Progress (NAEP) than those who do not. Such high school students had better GPAs than their low-arts, low-SES peers (and in some instances, than all students). We expect the music teacher to have a more significant positive impact on the ELA and math scores and graduation rate of the unduplicated student groups as a result.	CAASPP Achievement Data for ELA & Mathematics, Graduation Rate, and Chronic Absenteeism Rate

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
1.6	Action: Support for English Learner students	Bilingual aides support English learners in many areas, including English language arts, mathematics, the ability to speak in the students'	CAASPP Achievement Data for ELA & Mathematics, ELPAC

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	<p>Need: Our review of CAASPP and local data shows English learners performing below the "All Students" group in both English language arts and mathematics, as well as having a higher chronic absenteeism rate. Also, based on a review of our ELPAC scores, as well as our educational partner feedback, specifically from English Learner (EL) parents, our EL students are struggling with access to the curriculum.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>primary language, social emotional learning, and any other academic area they might need support with. Specific examples include:</p> <ul style="list-style-type: none"> • Assist instructional personnel in the implementation of individual learning plans for EL students experiencing language development needs • Weekly grade reports-Communication with teachers and students • Establish rapport and positive relationship with students, their families and staff members • Assist in the parent conference process when requested by the classroom teacher; provide oral and written translation with limited or non-English speaking parents; translate notes, letters and other materials as needed • Assist the teacher in preparing and maintaining a variety of records as they pertain to EL students, files and reports related to their progress • Use a second language in assisting with bilingual needs both verbal and written communication • Support certificated personnel in the delivery of appropriate instruction to individuals or small groups of EL students • Collaborate with teachers to create instructional materials for the purpose of providing access to course content for EL students • Assist certificated personnel in the development and maintenance of a learning environment appropriate to the 	<p>Scores, Graduation Rate, Dropout Rate, English Learner Progress, English learner reclassification rate, California Healthy Kids Survey data, particularly school connectedness and caring adults at school</p>

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
		<p>special needs and language requirements of EL students</p> <ul style="list-style-type: none"> • Assist students in the development of appropriate social behaviors • Work individually or in small groups with EL students for purposes of English language acquisition and/or accessing class material <p>We expect this action to produce greater access to the curriculum and as a result, have a significant impact on the ELA and Math CAASPP scores, ELPAC scores, California Healthy Kids survey results, EL reclassification rate, and progress toward English language proficiency for our English Learners, and expect more growth for them than the other student groups.</p>	
1.7	<p>Action: Support for English Learner students</p> <p>Need: Our review of CAASPP and local data shows English learners performing below the "All Students" group in both English language arts and mathematics, as well as having a higher chronic absenteeism rate. Also, based on a review of our ELPAC scores, as well as our educational partner feedback, specifically from English Learner (EL) parents, our EL students are struggling with access to the curriculum.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Additional ELD supplemental materials will provide support for designated and integrated ELD instruction, and have a positive effect in all content areas. We expect this action to have a significant positive impact on the ELA and Math CAASPP scores for our English Learners, as well as the EL reclassification rate, and progress toward English language proficiency for our English Learners and expect more growth for them than the other student groups as a result.</p>	<p>CAASPP Achievement Data for ELA & Mathematics, ELPAC Scores, Graduation Rate, Dropout Rate, English Learner Progress, English learner reclassification rate</p>

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
2.9	<p>Action: Foster Youth Liaison / SCOE</p> <p>Need: Foster youth are our most at-risk and vulnerable student population. While we don't have enough Foster youth to generate Dashboard ratings, our analysis of state and local assessment data shows Foster youth performing below the "all students" group in English language arts and mathematics, and Foster youth having a higher chronic absenteeism rate than the "all students" group.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>The Foster liaison provides a high level of support for our Foster youth. The Foster Youth Coordinator attends meetings and works with other agencies to coordinate services for Foster youth in the district. Because we are so rural, and have a extremely small amount of foster youth students, it was a concern that our foster youth students were not receiving all of the services that they should be receiving. Specific examples of supports provided by the Foster liaison to address the needs of our Foster youth include:</p> <ul style="list-style-type: none"> • Represent Sierra County as the Foster Youth Services Program Coordinator • Increase the scope and coordination of services for foster youth in Sierra County, and/or Sierra County youth placed in out-of-county group homes • Develop a case-management system, including a database to include: school of attendance, grade, living arrangements, health records, specialized pupil support services, and extra-curricular activities • Coordinate trainings for group-home providers, with Sierra County Social Services, for new and existing providers • Represent educational interests of eligible foster care youth during juvenile court proceedings • Develop written procedures for inter-agency collaboration for eligible foster youth subject to out-of-home placement decisions by the court • Increase the scope and coordination of services for foster youth in Sierra County, and/or Sierra County youth placed in out-of-county group homes 	<p>Specific to our Foster Youth: CAASPP Achievement Data for ELA & Mathematics, College Going Rate, Graduation Rate, Dropout Rate, Percentage of Students Successfully Completing UC and CSU A-G Requirements, AP Exam Pass Rate, Chronic Absenteeism Rate, Attendance Rate, Suspension Rate, Expulsion Rate, California Healthy Kids Survey Data</p>

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
		<ul style="list-style-type: none"> • Provide mentoring services to participants based on social and emotional needs including referral for counseling or other services as appropriate • Organize and schedule experiential learning and team-building activities to eligible foster youth • Coordinate enrollment of participants in after-school programs as appropriate • Develop a case-management system, including a database to include: school of attendance, grade, living arrangements, health records, specialized pupil support services, and extra-curricular activities <p>We are confident that as a result of the Foster Youth Liaison, our Foster students will receive the increased level of services that they need to be successful. We believe it will have a significant positive impact on the California Healthy Kids Survey data, the English language arts and mathematics CAASPP scores, and the chronic absenteeism rate for Foster youth.</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.

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.

We do not receive the additional concentration grant add-on funding.

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

2024-25 Total Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	5,793,700	366,546	6.327%	0.000%	6.327%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$749,500.00	\$326,500.00	\$1,500.00	\$106,500.00	\$1,184,000.00	\$378,500.00	\$805,500.00

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	MTSS	All		No				2024-2027	\$0.00	\$2,500.00		\$2,500.00			\$2,500.00	
1	1.2	Academic Curriculum / Support	English Foster Low	Learners Youth Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	2024-2027	\$0.00	\$70,000.00	\$70,000.00				\$70,000.00	
1	1.3	Instructional technology to support ELA/Math	English Foster Low	Learners Youth Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	2024-2027	\$0.00	\$4,000.00	\$4,000.00				\$4,000.00	
1	1.4	After School Tutoring	All		No				2024-2027	\$10,000.00	\$0.00		\$10,000.00			\$10,000.00	
1	1.5	Summer School	All		No				2024-2027	\$5,000.00	\$0.00		\$5,000.00			\$5,000.00	
1	1.6	Support for English Learner students	English	Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	2024-2027	\$57,000.00	\$0.00	\$57,000.00				\$57,000.00	
1	1.7	Support for English Learner students	English	Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	2024-2027	\$0.00	\$2,000.00	\$2,000.00				\$2,000.00	
1	1.8	Student assessment to monitor progress	English Foster Low	Learners Youth Income	Yes	LEA-wide	English Learners Foster Youth	All Schools	2024-2027	\$0.00	\$9,000.00	\$9,000.00				\$9,000.00	

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
							Low Income										
1	1.10	Professional Development	All		No				2024-2027	\$0.00	\$45,000.00		\$45,000.00			\$45,000.00	
1	1.11	Intervention Teacher	All		No				2024-2027	\$105,000.00	\$0.00				\$105,000.00	\$105,000.00	
1	1.12	Technology to Support Instruction	English Foster Low	Learners Youth Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	2024-2027	\$0.00	\$10,000.00	\$10,000.00				\$10,000.00	
1	1.13	Instructional Aides	English Foster Low	Learners Youth Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	2024-2027	\$158,000.00	\$0.00	\$158,000.00				\$158,000.00	
1	1.14	Refine and Expand CTE Pathways	All		No				2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	
1	1.15	CTE Courses A-G Approved	All		No				2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	
1	1.16	Increase number of students meeting all A-G requirements	All		No				2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	
1	1.17	Math Textbook Adoption	All		No				2025-2026	\$0.00	\$105,000.00		\$105,000.00			\$105,000.00	
1	1.18	Special Education Curriculum	Students Disabilities	with	No				2024-2027	\$0.00	\$2,500.00	\$2,500.00				\$2,500.00	
1	1.19	Dashboard Local Indicators Self-Reflection	All		No				2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	
1	1.20	Facilities Inspection Tool (FIT) Reports	All		No				2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	
1	1.21	LCFF Supplemental Site Allocations	English Foster Low	Learners Youth Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	2024-2027	\$0.00	\$8,000.00	\$8,000.00				\$8,000.00	
1	1.22	AP Summer Institute	All		No				2024-2027	\$2,500.00	\$2,500.00		\$5,000.00			\$5,000.00	
1	1.23	Targeted ELA Support for Homeless Subgroup	Homeless		No				2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	
2	2.1	Counseling for Students	All		No				2024-2027	\$0.00	\$130,000.00		\$130,000.00			\$130,000.00	

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	2.2	Counseling for Expelled Students- COE	Expelled Youth	No				2024-2027	\$0.00	\$2,500.00		\$2,500.00			\$2,500.00	
2	2.3	Wellness Center for Counseling	All	No				2024-2027	\$0.00	\$20,000.00		\$20,000.00			\$20,000.00	
2	2.4	Gas Vouchers, Personal Phone Calls, and Home Visits	Homeless All Students with Disabilities	No				2024-2027	\$0.00	\$1,000.00		\$1,000.00			\$1,000.00	
2	2.5	Facility Inspection Tool (FIT) Reports	All	No				2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	
2	2.7	Music Teacher	English Foster Low Learners Youth Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	2024-2027	\$36,000.00	\$0.00	\$36,000.00				\$36,000.00	
2	2.8	Art in Schools		Yes	LEA-wide		All Schools	2024-2027	\$0.00	\$8,000.00	\$8,000.00				\$8,000.00	
2	2.9	Foster Youth Liaison / SCOE	Foster Youth	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	2024-2027	\$5,000.00	\$0.00	\$5,000.00				\$5,000.00	
2	2.10	Improvements to School Facilities	All	No				2024-2027	\$0.00	\$300,000.00	\$300,000.00				\$300,000.00	
2	2.11	Sports / Athletics	All	No				2024-2027	\$0.00	\$80,000.00	\$80,000.00				\$80,000.00	
3	3.1	SARB	All	No				2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	
3	3.2	Parent Involvement Opportunities	All	No				2024-2027	\$0.00	\$1,500.00				\$1,500.00	\$1,500.00	
3	3.3	Family Nights	All	No				2024-2027	\$0.00	\$1,500.00			\$1,500.00		\$1,500.00	
3	3.4	Parent and Family Surveys	All	No				2024-2027	\$0.00	\$500.00		\$500.00			\$500.00	
3	3.5	Four Year Planning	All	No				2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	

2024-25 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
5,793,700	366,546	6.327%	0.000%	6.327%	\$367,000.00	0.000%	6.334 %	Total:	\$367,000.00
								LEA-wide Total:	\$303,000.00
								Limited Total:	\$64,000.00
								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	1.2	Academic Curriculum / Support	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$70,000.00	
1	1.3	Instructional technology to support ELA/Math	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$4,000.00	
1	1.6	Support for English Learner students	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$57,000.00	
1	1.7	Support for English Learner students	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$2,000.00	
1	1.8	Student assessment to monitor progress	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$9,000.00	
1	1.12	Technology to Support Instruction	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$10,000.00	

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 (%)
1	1.13	Instructional Aides	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$158,000.00	
1	1.21	LCFF Supplemental Site Allocations	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$8,000.00	
2	2.7	Music Teacher	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$36,000.00	
2	2.8	Art in Schools	Yes	LEA-wide		All Schools	\$8,000.00	
2	2.9	Foster Youth Liaison / SCOE	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	\$5,000.00	

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$1,393,975.00	\$940,239.00

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	Google Classroom Platform Training.	No	\$1,000.00	\$0
1	1.2	MTSS	No	\$7,500.00	\$0
1	1.3	Foster Youth/SCOE	No	\$60,000.00	\$74,462
1	1.4	Academic Curriculum/Support	Yes	\$50,000.00	\$76,000
1	1.5	Purchase instructional technology to support ELA/Math	Yes	\$4,000.00	\$3,795
1	1.6	Provide after school tutoring for students district wide.	Yes	\$5,000.00	\$4,500
1	1.7	ELD standards and Support for EL students	Yes	\$50,000.00	\$58,077
1	1.8	ELD standards and support for EL students	Yes	\$2,500.00	\$1,918
1	1.9	Student assessment to monitor progress	Yes	\$10,000.00	\$8,603
1	1.10	Professional Development	No	\$35,000.00	\$32,700

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	1.11	Science adoption committee will work towards adoption.	No	\$0.00	\$0
1	1.12	Intervention Teacher	No	\$105,000.00	\$108,725
1	1.13	Purchase technology to support instruction	Yes	\$10,000.00	\$0
1	1.14	Instructional Aides	Yes	\$168,304.00	\$156,672
1	1.15	Refine and Expand CTE Pathways	No	\$0.00	\$0
1	1.16	CTE Courses A-G Approved	No	\$0.00	\$0
1	1.17	Increase number of students meeting all A-G requirements	No	\$0.00	\$0
2	2.1	Counseling for Students District Wide, Including Expelled Students	Yes	\$58,000.00	\$57,000
2	2.2	FIT Report for each school site	No	\$500.00	\$0
2	2.3	Superintendent/site administrators review of school site needs	No	\$750,000.00	\$300,000
2	2.4	Professional Development	No	\$5,000.00	\$4,458
2	2.5	Music Teacher	Yes	\$25,171.00	\$24,193
2	2.6	Art in Schools	Yes	\$10,000.00	\$0
3	3.1	SARB Referrals	No	\$500.00	\$0

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.2	Strategic Planning	No	\$10,000.00	\$4,000
3	3.3	Parent Surveys	No	\$1,000.00	\$287
3	3.4	Four Year Planning	No	\$500.00	\$0
3	3.5	Foster Youth Liaison	Yes	\$25,000.00	\$24,849

2023-24 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$370,019	\$417,975.00	\$415,607.00	\$2,368.00	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.4	Academic Curriculum/Support	Yes	\$50,000.00	\$76,000		
1	1.5	Purchase instructional technology to support ELA/Math	Yes	\$4,000.00	\$3,795		
1	1.6	Provide after school tutoring for students district wide.	Yes	\$5,000.00	\$4,500		
1	1.7	ELD standards and Support for EL students	Yes	\$50,000.00	\$58,077		
1	1.8	ELD standards and support for EL students	Yes	\$2,500.00	\$1,918		
1	1.9	Student assessment to monitor progress	Yes	\$10,000.00	\$8,603		
1	1.13	Purchase technology to support instruction	Yes	\$10,000.00	\$0		
1	1.14	Instructional Aides	Yes	\$168,304.00	\$156,672		
2	2.1	Counseling for Students District Wide, Including Expelled Students	Yes	\$58,000.00	\$57,000		
2	2.5	Music Teacher	Yes	\$25,171.00	\$24,193		
2	2.6	Art in Schools	Yes	\$10,000.00	\$0		
3	3.5	Foster Youth Liaison	Yes	\$25,000.00	\$24,849		

2023-24 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
5,177,949	\$370,019	0	7.146%	\$415,607.00	0.000%	8.026%	\$0.00	0.000%

Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

General Information

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

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

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

Reflections: Annual Performance

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

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

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

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

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

Reflections: Technical Assistance

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

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

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

Comprehensive Support and Improvement

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

Schools Identified

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

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

Support for Identified Schools

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

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

Monitoring and Evaluating Effectiveness

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

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

Engaging Educational Partners

Purpose

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

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

Requirements

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

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

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

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

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

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

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

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

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

- For school districts, see [Education Code Section 52062 \(California Legislative Information\)](#);

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

Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

Educational Partners

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

Process for Engagement

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

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

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

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

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

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

Requirement to Address the LCFF State Priorities

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

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

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

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

Broad Goal

Description

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

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Maintenance of Progress Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results:

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

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

Complete the table as follows:

Metric

- Enter the metric number.

Metric

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

Baseline

- Enter the baseline when completing the LCAP for 2024–25.

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

Year 1 Outcome

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

Year 2 Outcome

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

Target for Year 3 Outcome

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

Current Difference from Baseline

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

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

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

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

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

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

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

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

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

Action #

- Enter the action number.

Title

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

Description

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

Total Funds

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

Contributing

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

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

Required Actions

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

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

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

Purpose

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

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

Statutory Requirements

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

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

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

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

LEA-wide and Schoolwide Actions

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

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

For School Districts Only

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

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

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

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

Projected Additional 15 percent LCFF Concentration Grant

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

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

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

LCFF Carryover — Percentage

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

LCFF Carryover — Dollar

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

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

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

Required Descriptions:

LEA-wide and Schoolwide Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

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

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

Metric(s) to Monitor Effectiveness

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

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

Limited Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

Metric(s) to Monitor Effectiveness

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

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

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

Additional Concentration Grant Funding

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

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

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.
- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

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

Complete the table as follows:

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

Action Tables

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

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

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)

- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

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

Total Planned Expenditures Table

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

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

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover — Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).

- **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
 - **Note:** Equity Multiplier funds must be included in the “Other State Funds” category, not in the “LCFF Funds” category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA’s LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

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

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic

Recovery Target allowances for school districts, and County Operations Grant for COEs. See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

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

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

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
 - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
 - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

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

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- **13. LCFF Carryover — Percentage (12 divided by 9)**

- This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
November 2023

Sierra-Plumas Joint Unified School District and
Sierra County Office of Education

Meeting Date: June 11, 2024

Subject: Public Hearing Proposed Fiscal Year 2024-25 Budgets for Sierra-Plumas Joint USD and Sierra County Office of Education

Recommendation: Conduct a public hearing on the 2024-25 Proposed Budgets for Sierra-Plumas Joint USD and Sierra County Office of Education

Background: By June 30th of each year, the school district and COE must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education, and the County Office of Education to CDE on state required forms by June 30th. The 2024-2025 budget establishes expenditure authority for the District to conduct business in the coming year.

The Legislature must pass a balanced budget bill on or before Saturday, June 15. The Governor will have until no later than Thursday, June 27, to sign that bill. Trailer bills, which include language that will provide additional details of the budget, will emerge in the coming weeks to implement statutory changes related to the budget. The final changes to the District's budget will not be known until the State budget is signed. School districts have 45 days after the final State budget is signed to amend and resubmit their budget.

Financial Considerations: The proposed budgets establish expenditure authority for all funds.

Documents Attached: Budget Narrative

Proposed Fiscal Year 2024-25 Budgets for all funds for the Sierra-Plumas Joint USD and the Sierra COE

**Sierra-Plumas Joint Unified School District
&
Sierra County Office of Education**

**Proposed Budget
2024-25**

Presented June 11, 2024

130 School St.

Downieville CA, 95936

SPJUSD Superintendent – Sean Snider

SCOE Superintendent – James Berardi

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**Sierra-Plumas Joint Unified School District and
Sierra County Office of Education
2024-25 Proposed Budget Report and Multiyear Financial Projection**

Public Hearing – June 11, 2024

Adoption – June 25, 2024

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order 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 that 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 the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2024-25 through 2026-27 specific to the Sierra-Plumas Joint USD and Sierra COE.

Governor's Revised State Budget Proposal "May Revision"

Governor Newsom released his proposed revised state budget on May 10th for the upcoming 2024-25 fiscal year and released additional information on May 14th. The California Department of Finance (DOF) projected a \$37.9 billion deficit in January. Fortunately, the State implemented early actions to shrink the budget shortfall by \$17.3 billion; otherwise, the budget problem would have been worse. However, due to lower-than-expected revenues in the last few months, the budget shortfall increased by \$7.0 billion from January resulting in a \$27.6 billion deficit. Further, Proposition 98 funding has decreased from January amounts as follows:

- 2022-23: Decrease of \$786 million for a total Proposition 98 guarantee of \$97.5 billion
- 2023-24: Decrease of \$3 billion for a total Proposition 98 guarantee of \$102.5 billion
- 2024-25: Decrease of \$364 million for a total Proposition 98 guarantee of \$108.7 billion

The Governor is maintaining his position of protecting K-14 education from on-going reductions (i.e. mid-year reductions, eliminating programs, etc.) by proposing the following actions:

- Increase the utilization of funds from the Proposition 98 Rainy Day Fund.
 - Withdrawing \$5.8 billion in 2023-24 and \$2.6 billion in 2024-25.
 - The funds in the Proposition 98 Rainy Day Fund would then be expected to be depleted by the end of the 2024-25 fiscal year.
- Continue to utilize a change in accrual and accounting method referred to as the "Proposition 98 Funding Maneuver".
 - Accrue the net \$8.8 billion (up from \$8.0 billion in January) budget impact of providing funds to education in 2022-23 above the constitutional minimum guarantee. Annual supplemental payments of approximately \$1.8 billion will go to education from non-Proposition 98 general fund resources starting in 2025-26.

- While this action prevents additional reductions in education funding relating to the decrease in the 22-23 minimum guarantee from when the 2023-24 state budget was enacted last June, it reduces the calculation of the Proposition 98 minimum guarantee going forward since the maneuver does not recognize the \$8.8 billion shortfall.
 - The estimated impact on education funding is approximately \$12-14 billion for 2023-24 and 2024-25, and further negatively impacts total funding for education funding in subsequent years.
- Please note that this provision was modified on May 27th relating to an agreement between the Governor and the California Teachers Association (CTA), which suspends Proposition 98 and adds a maintenance factor that will be paid back in the future. While the agreement maintains the State's Proposition 98 minimum guarantee, it does increase the possibility of cash deferrals and/or funding/program reductions.

In addition, the Governor does propose the following one-time education reductions in order to balance the budget:

- Reducing \$485 million of one-time, unspent Learning-Aligned Employment Program funds.
- Eliminating \$375 million of one-time support for the School Facilities Aid Program.
 - The amount is zero after the Governor's early budget action reduced it by \$500 million.
- Reducing \$550 million supporting the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Program facilities, since these needs could be included in the next statewide school facilities bond.
- Reducing \$60.2 million of one-time support for the Golden State Teacher Grant Program.
- Eliminating the planned general fund investments of \$47.9 million in 2025-26 and \$97.9 million on-going starting in 2026-27 for preschool inclusivity, which would have required state preschools to serve at least 10% of students with disabilities by 2026-27
- Utilizing unused funds from Inclusive Early Education Expansion Program Grant and other programs to increase the Green School Bus Grant Program by \$395 million for 2024-25. A corresponding decrease would occur for the subsequent year budget commitments.

Local Control Funding Formula Factors

The statutory cost-of-living adjustment (COLA) for 2024-25 is 1.07%, which is being funded from one-time funds. Illustrated below is a comparison of projected statutory COLAs for the current year, budget year, and two subsequent years:

Description	23-24	24-25	25-26	26-27
LCFF COLAs (23-24 Adopted Budget)	8.22%	3.94%	3.29%	3.19%
LCFF COLAs (23-24 First Interim)	8.22%	3.94%	3.29%	3.19%
LCFF COLAs (23-24 Second Interim)	8.22%	0.76%	2.73%	3.11%

LCFF COLAs (24-25 Adopted Budget)	8.22%	1.07%	2.93%	3.08%
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Other Proposed Governor’s May Revision Components

Illustrated below is a summary of other proposals in the Governor’s May Revision.

- Except for applying COLA to eligible programs, there are no funding changes from what was proposed in January relating to the following programs:
 - Expanded Learning Opportunities Program
 - Universal Transitional Kindergarten
 - Universal Meals
 - California Community Schools Partnership Program
 - Home-to-School Transportation
 - Special Education
- Maintains the Attendance Recovery Program from the Governor’s January Budget that would enable LEAs to recover average daily attendance lost to student absences by providing additional instructional time to offset student absences and further address learning loss. However, the Governor proposes to delay the program implementation to 2025-26 instead of 2024-25, and limiting the amount of ADA that can be recaptured.
- Maintains the revisions to the J-13A (school closure / material loss of attendance) Program by requiring LEAs amend its independent study plan to provide for the continuity of instruction within five calendar days (currently 10 days) of the first day of closure or material loss of attendance.
 - LEAs would also have the authority to accommodate temporarily reassigned students and allows for simultaneous enrollment in the temporarily assigned LEA and in their previous LEA.
- Apply the statutory COLA to the minimum per school site LCFF Equity Multiplier of \$50,000 and restrict funding to school sites that are open in the year that the funding is allocated, as well as exclude district office enrollment in the allocation.
- Limit requiring an LEA with a school that is eligible for the federal Community Eligibility Provision to adopt a federal universal meal service provision to only eligible schools that also have an Identified Student Percentage of at least 40%.
- Impose new restrictions of Learning Recovery Emergency Block Grant expenditures by requiring the expenditures be evidence-based and based on formal needs assessments beginning with 2025-26 expenditures (previously was a 2024-25 implementation year).
- Revise the Arts, Music & Instructional Materials Discretionary Block Grant language requiring that funds be “available for expenditure through June 30, 2026” instead of “available for encumbrance through June 30, 2025.”
- Revise A-G Completion Improvement Grant language requiring that funds be “available for expenditure through June 30, 2026” instead of “available for encumbrance or expenditure through June 30, 2026.”
- Encumbered Expanded Learning Opportunities Program funds from 2021-22 and 2022-23 must be expended by September 30, 2024. Further, beginning with the 2023-24 allocation, LEAs will have two fiscal years to expend the funds. Lastly there is legislative intent language that states, beginning in 2025-26, school districts and charter schools will have the discretion of participating in the program.

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of general fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
 - The State must notify local educational agencies when the conditions are and are no longer applicable.
 - School districts were notified in March that the cap on local reserves will be applicable for the 2024-25 budget adoption.
 - Based on the May Revision, the fund balance falls below 3% in 2023-24, which would make the reserve cap not applicable for 2024-25.
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.

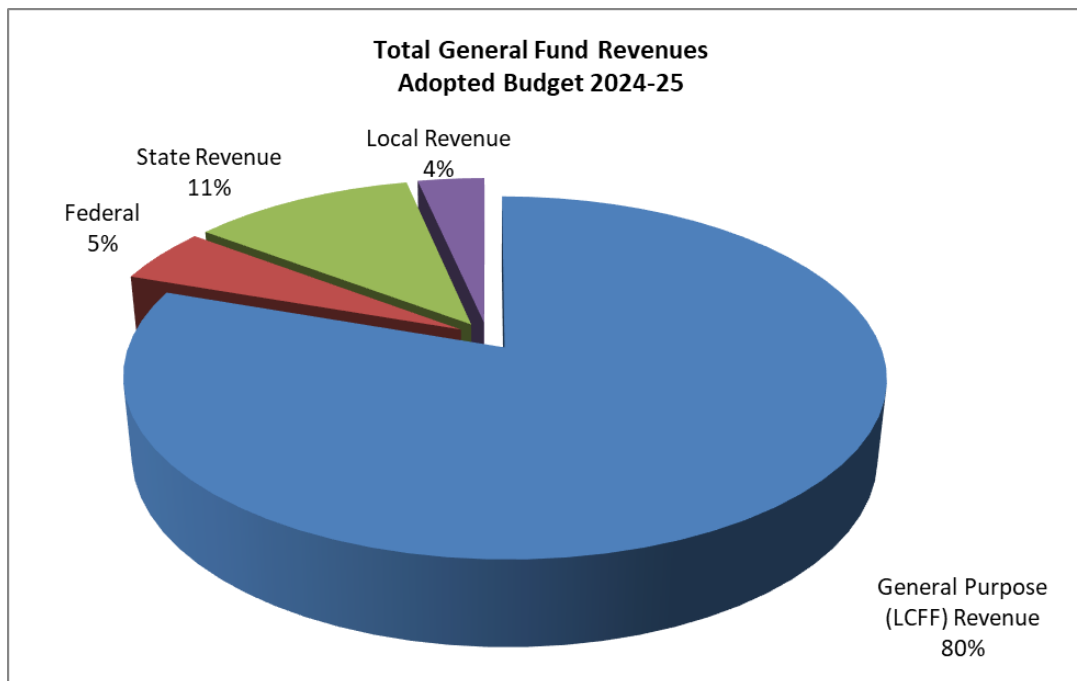
Even though there is uncertainty regarding a cap on local reserves, the reserve requirement is not applicable to the district since its average daily attendance is fewer than 2,501.

2024-25 Sierra-Plumas Joint Unified School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 372.7 (excludes COE ADA of 14.)
 - Due to declining enrollment the funded ADA will be based on the prior year funded ADA of 379.4, excluding COE ADA.
- ❖ The district's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 43.02%. The percentage will be revised based on actual data when it is available.
- ❖ Lottery revenue is estimated to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes.
- ❖ Transitional Kindergarten "Add-on" is \$3,077 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$38.21 for K-8 ADA and \$73.62 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The district receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:



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 district 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 education 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

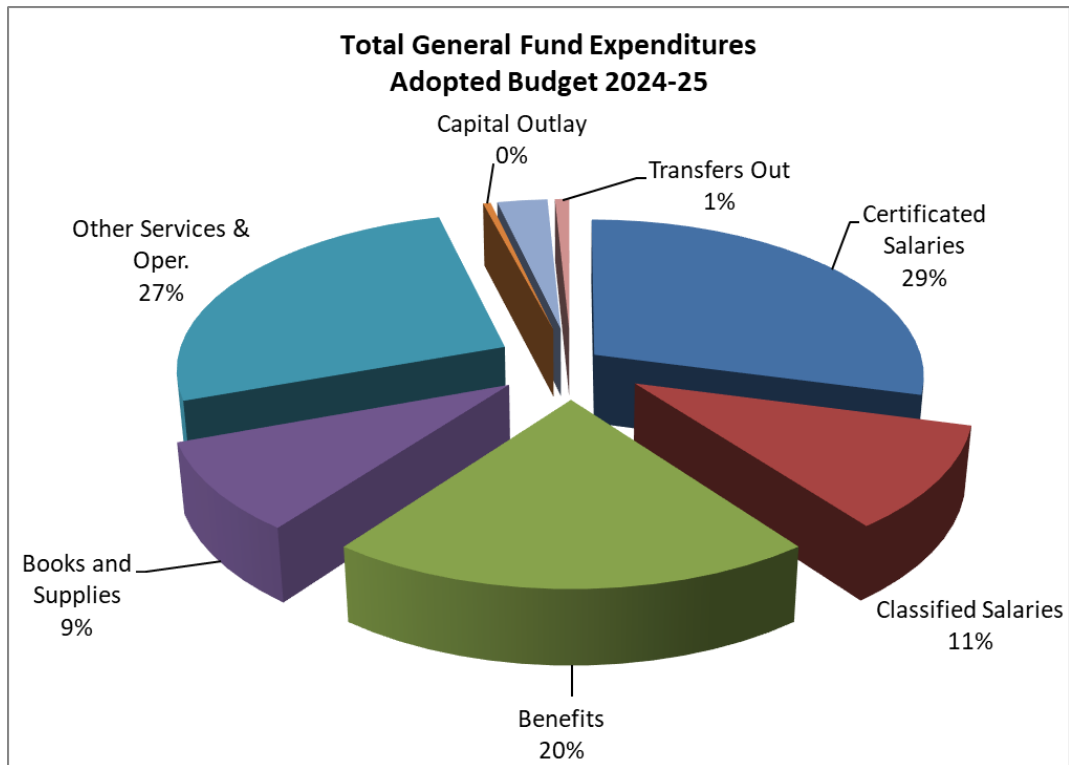
Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the district's EPA funds are appropriated for 2024-25. The amounts will be revised throughout the year based on information received from the State.

Education Protection Account (EPA)	
Fiscal Year Ending June 30, 2024	
Beginning Balance	\$ 34,046
Actual EPA Revenues:	
Estimated EPA Funds	\$ 145,824
Actual EPA Expenditures:	
Certificated Instructional Salaries	\$ 145,824
Balance	\$ 34,046

Operating Expenditure Components

The General Fund is used for the majority of the functions within the district. As illustrated below, salaries and benefits comprise approximately 66% of the district's unrestricted budget, and approximately 60% of the total General Fund budget.



General Fund Contributions

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Contributions From Unrestricted to Restricted				
Resource		2023-24 Adopted Budget	2023-24 Estimated Actual	2024-25 Adopted Budget
3010	Title I	\$228,384	\$127,631	\$16,892
6054	Universal PK Planning	\$0	\$211,492	\$0
		<u>\$228,384</u>	<u>\$339,123</u>	<u>\$16,892</u>
	Transfer to/(from) Other Funds			
Fd 13	Cafeteria	\$111,053	\$111,053	\$76,470
Fd 40	Special Reserve for Capital Projects	\$750,000	\$300,000	\$0
		<u>\$861,053</u>	<u>\$411,053</u>	<u>\$76,470</u>

General Fund Summary

The district's 2024-25 General Fund projects a total operating deficit of \$1.8 million resulting in an estimated ending fund balance of \$2.3 million. The components of the district's fund balance are as follows: Revolving Cash & Other non-spendable - \$8,581; restricted programs - \$249,152; Economic Uncertainty (12.5%) - \$1,180,000 Unassigned - \$897,600. The Adopted Budget includes an estimated amount of restated fund balance. The final adjustment will be determined by the auditors once the books are closed. Illustrated below is a detailed description of the fund balance components.

	Adopted Budget 2024-25			Projection 2025-26			Projection 2026-27		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Net increase (decrease) in Fund Balance	(580,574)	(1,214,914)	(1,795,488)	(512,564)	(249,152)	(761,716)	(433,785)	(0)	(433,785)
Beginning Balance	2,666,755	1,464,066	4,130,821	2,086,181	249,152	2,335,333	1,573,617	(0)	1,573,617
<i>Estimated Adj. Beginning Balance</i>									
Ending Balance	2,086,181	249,152	2,335,333	1,573,617	(0)	1,573,617	1,139,832	(0)	1,139,832
Revolving/Stores/Prepays	8,581		8,581	8,581		8,581	8,581		8,581
Reserve for Econ Uncertainty (12.5%)	1,180,000		1,180,000	1,047,000		1,047,000	1,028,000		1,028,000
Restricted Programs		249,152	249,152	0	(0)	(0)	0	(0)	(0)
Unappropriated Fund Balance	897,600	0	897,600	518,036	0	518,036	103,251	0	103,251
<i>Unappropriated Percent</i>			9.6%			6.2%			1.3%

Cash Flow

The district is anticipating having positive monthly cash balances during the 2024-25 school year. Cash is always closely monitored in order to ensure the district can satisfy all of its obligations.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

Fund		Beginning Fund Balance June 2024	Budgeted Net Change	Projected Fund Balance June 2025
01	General (Unrestricted and Restricted)	\$4,130,821	(\$1,795,488)	\$2,335,333
13	Cafeteria	\$208	\$0	\$208
40	Special Reserve for Capital Outlay	\$973,686	(\$935,227)	\$38,459
73	Foundation	\$751,502	(\$10,000)	\$741,502

Multiyear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors from the enacted state budget.

<i>Planning Factor</i>	2023-24	2024-25	2025-26	2026-27
Dept of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%

PERS Employer Rates	26.68%	27.05%	27.60%	28.00%
SUI Employer Rates	0.05%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$177	\$177	\$177	\$177
Lottery – Prop. 20 per ADA	\$72	\$72	\$72	\$72
Universal Transitional Kindergarten/ADA	\$3,044	\$3,077	\$3,167	\$3,264
Mandate Block Grant for Districts: K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54
Mandate Block Grant for Districts: 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11
Mandate Block Grant for Charters: K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29
Mandate Block Grant for Charters: 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the district's specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the district continues to project flat enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the district's LCFF Target as noted above. Except for interest revenue, Unrestricted local revenue is estimated to remain relatively constant for the subsequent years; Interest Revenues are projected to return to normal levels in 2024-25. Restricted federal and state revenue changes are associated with one-time monies (block grants and COVID funds) and one-time prior period adjustments that impacted current year only. These revenues and related expenditures are removed from the projections once exhausted.

Expenditure Assumptions:

Certificated and classified step and column costs are expected to increase by 1.6% certificated and 2.1% classified each year. Unrestricted certificated salaries include a reduction of 2.94 FTE certificated and 0.5 FTE classified positions in 2024-25, but unchanged thereafter. On-going salary settlements are reflected in future years.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Unrestricted supplies and operating expenditures remain fairly flat in future years. Restricted expenditures are estimated to decrease in future years as one-time funds are exhausted. Capital outlay and other outgo is reduced to reflect expenditures and transfers related to 2023-24. Indirect costs from restricted programs are expected to decrease due to program adjustments noted above and remain constant thereafter. Transfers out are expected to decrease due to

elimination of the transfer to Fund 40, Special Reserve for Capital Projects. Contributions to restricted programs are expected to decrease due to one-time contributions needed in current year, and increase thereafter due to step and additional pension costs for restricted programs that receive support from the unrestricted general fund.

Estimated Ending Fund Balances:

During 2025-26, the district estimates that the General Fund is projected to deficit spend by \$761K, resulting in an ending General Fund balance of approximately \$1.6 million.

During 2026-27, the district estimates that the General Fund is projected to deficit spend by \$434K resulting in an ending General Fund balance of \$1.1 million.

Conclusion:

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the district is projecting to be able to meet its financial obligations for the current and subsequent two years.

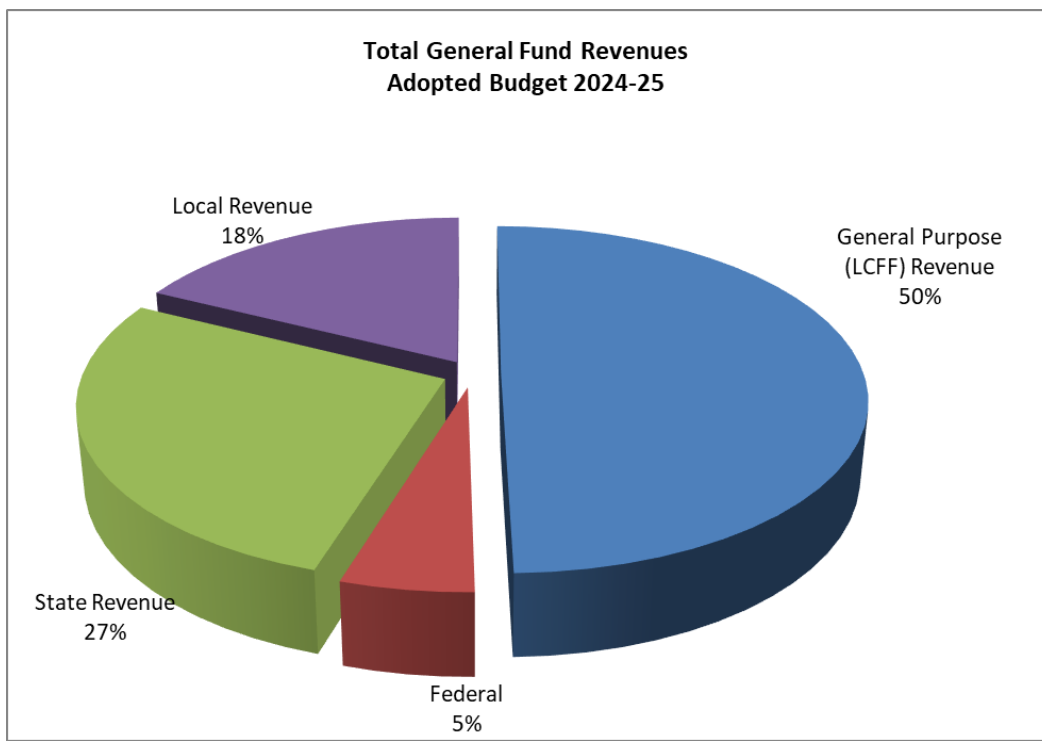
Administration is confident that the district will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the district remains fiscally solvent.

2024-25 Sierra County Office of Education Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 14.
 - Projections maintain current enrollment levels
- ❖ Lottery revenue is estimated to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$38.21 for K-8 ADA and \$73.62 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.
- ❖ Within the Principal Apportionment of State Aid from CDE is an amount of funds to cover the ADA of students served by the COE. This amount is approximately \$160,000 annually and is to be transferred to the COE.

General Fund Revenue Components

The County Office receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:



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 County Office 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 education 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

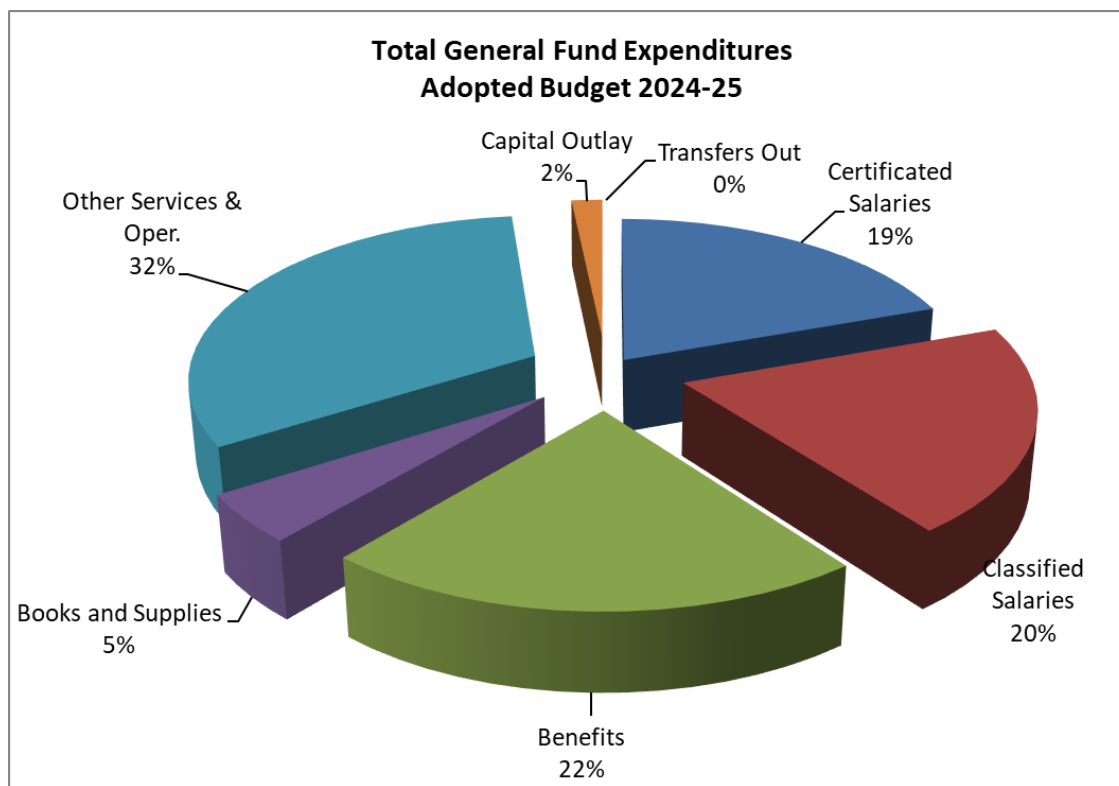
Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the County Office's EPA funds are appropriated for 2024-25. The amounts will be revised throughout the year based on information received from the State.

Education Protection Account (EPA)	
Fiscal Year Ending June 30, 2024	
Beginning Balance	\$ 377,681
Actual EPA Revenues:	
Estimated EPA Funds	\$ 237,051
Actual EPA Expenditures:	
Certificated Instructional Salaries	\$ 447,180
Balance	\$ 167,552

Operating Expenditure Components

The General Fund is used for the majority of the functions within the County Office. As illustrated below, salaries and benefits comprise approximately 75% of the County Office's unrestricted budget, and approximately 61% of the total General Fund budget.



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Contributions From Unrestricted to Restricted			
Resource		2023-24	2024-25
		Estimated Actual	Adopted Budget
Various Resources		-	4,536
		-	4,536
Transfer to/(from) Other Funds			
Fd 16	Forest Reserve	(46,000)	(46,000)

General Fund Summary

The County Office's 2024-25 General Fund projects a total operating deficit of \$176,703 resulting in an estimated ending fund balance of \$4.8 million. The components of the County Office's fund balance are as follows: Revolving Cash & Other non-spendable - \$600; restricted programs - \$1,102,997; Economic Uncertainty (13.5%) - \$486,000 Unassigned - \$4,830,637. The Adopted Budget includes an estimated amount of restated fund balance. The final adjustment will be determined by the auditors once the books are closed. Illustrated below is a detailed description of the fund balance components.

	Adopted Budget 2024-25			Projection 2025-26			Projection 2026-27		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Net increase (decrease) in Fund Balance	189,632	(366,335)	(176,703)	147,491	(148,560)	(1,069)	104,150	(168,464)	(64,313)
Beginning Balance	5,127,605	1,469,332	6,596,937	5,317,237	1,102,997	6,420,234	5,464,728	954,437	6,419,165
Estimated Adjustment to Beginning Bal									
Ending Balance	5,317,237	1,102,997	6,420,234	5,464,728	954,437	6,419,165	5,568,879	785,973	6,354,852
Revolving/Stores/Prepays	600		600	600		600	600		600
Reserve for Econ Uncertainty (13.5%)	486,000		486,000	462,000		462,000	470,000		470,000
Restricted Programs		1,102,997	1,102,997	0	954,437	954,437	0	785,973	785,973
Assignments			0	0		0	0		0
Unappropriated Fund Balance	4,830,637	0	4,830,637	5,002,128	0	5,002,128	5,098,279	0	5,098,279
Unappropriated Percent			134.3%			146.2%			146.3%

Cash Flow

The County Office is anticipating having positive monthly cash balances during the 2024-25 school year. Cash is always closely monitored to ensure the County Office can satisfy all of its obligations.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

Fund		Beginning Fund Balance June 2023	Budgeted Net Change	Projected Fund Balance June 2024
01	General (Unrestricted and Restricted)	\$6,596,937	(\$176,703)	\$6,420,234
11	Adult Ed	\$48,088	(\$38,895)	\$9,193
16	Forest Reserve	\$0	\$0	\$0

Multiyear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors from the enacted state budget.

Planning Factor	2023-24	2024-25	2025-26	2026-27
Dept of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	26.68%	27.05%	27.60%	28.00%

SUI Employer Rates	0.05%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$177	\$177	\$177	\$177
Lottery – Prop. 20 per ADA	\$72	\$72	\$72	\$72
Universal Transitional Kindergarten/ADA	\$3,044	\$3,077	\$3,167	\$3,264
Mandate Block Grant for Districts: K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54
Mandate Block Grant for Districts: 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11
Mandate Block Grant for Charters: K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29
Mandate Block Grant for Charters: 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the County Office's specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the County Office continues to project flat enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the County Office's LCFF Target as noted above. Except for interest revenue, Unrestricted local revenue is estimated to remain relatively constant for the subsequent years; Interest Revenues are projected to return to normal levels in 2024-25. Restricted federal and state revenue changes are associated with one-time monies (block grants and COVID funds) and adjustments for prior years' revenues corrected in 2024-25. These revenues and related expenditures are removed from the projections once exhausted.

Expenditure Assumptions:

Certificated and classified step and column costs are expected to increase by 1.6% certificated and 3.4% classified each year. On-going salary settlements are reflected in future years. Reductions of 0.44 FTE certificated and 0.62 Classified are reflected in 2024-25 with no changes thereafter.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted expenditures are estimated to decrease in future years as one-time funds are exhausted. Capital outlay and other outgo is estimated to remain relatively constant. Indirect costs from restricted programs are expected to decrease due to program adjustments noted above and remain constant thereafter. Transfers out are expected to remain constant. Contributions to restricted

programs are expected to increase due to step and additional pension costs for restricted programs that receive support from the unrestricted general fund.

Estimated Ending Fund Balances:

During 2025-26, the County Office estimates that the General Fund is projected to deficit spend by \$1,100, resulting in an ending General Fund balance of approximately \$6.4 million.

During 2026-27, the County Office estimates that the General Fund is projected to deficit spend by \$64K resulting in an ending General Fund balance of \$6.4 million.

Conclusion:

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the County Office is projecting to be able to meet its financial obligations for the current and subsequent two years.

Administration is confident that the County Office will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the County Office remains fiscally solvent.

Sierra Plumas Joint USD
2024-25 Adopted Budget
General Fund

Description	General Fund		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose (LCFF) Revenues:			
State Aid & EPA	3,469,602	-	3,469,602
Property Taxes & Misc. Local	2,690,644	-	2,690,644
Total General Purpose	6,160,246	-	6,160,246
Federal Revenues	100,000	281,815	381,815
Other State Revenues	80,406	788,182	868,588
Other Local Revenues	259,500	1	259,501
TOTAL - REVENUES	6,600,152	1,069,998	7,670,150
EXPENDITURES			
Certificated Salaries	2,409,276	345,973	2,755,249
Classified Salaries	905,899	100,972	1,006,871
Employee Benefits (All)	1,493,294	446,594	1,939,888
Books & Supplies	263,796	605,801	869,597
Other Operating Expenses (Services)	1,841,565	667,038	2,508,603
Capital Outlay	8,000	32,672	40,672
Other Outgo	268,288	-	268,288
Direct Support/Indirect Costs	(102,754)	102,754	-
TOTAL - EXPENDITURES	7,087,364	2,301,804	9,389,168
EXCESS (DEFICIENCY)	(487,212)	(1,231,806)	(1,719,018)
OTHER SOURCES/USES			
Transfers In		-	-
Transfers (Out)	-	-	-
Net Other Sources (Uses)	(76,470)	-	(76,470)
Contributions (to Restricted Programs)	(16,892)	16,892	-
TOTAL - OTHER SOURCES/USES	(93,362)	16,892	(76,470)
FUND BALANCE INCREASE (DECREASE)	(580,574)	(1,214,914)	(1,795,488)
FUND BALANCE			
Beginning Fund Balance	2,666,755	1,464,066	4,130,821
Ending Balance, June 30	2,086,181	249,152	2,335,333

Sierra Plumas Joint Joint Unified School District
2024-25 Adopted Budget and Multi-Year Projection

	Estimated Actuals 2023-24			Adopted Budget 2024-25				Projection 2025-26				Projection 2026-27		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
Revenue														
General Purpose	6,375,083	0	6,375,083	6,160,246	0	6,160,246	1	6,317,057	0	6,317,057	1	6,486,757	0	6,486,757
Federal Revenue	341,000	683,586	1,024,586	100,000	281,815	381,815	2	100,000	86,613	186,613		100,000	86,613	186,613
State Revenue	79,071	641,244	720,315	80,406	788,182	868,588	2	80,406	774,215	854,621		80,406	774,215	854,621
Local Revenue	344,877	53,760	398,637	259,500	1	259,501	3	259,500	1	259,501		259,500	1	259,501
Total Revenue	7,140,031	1,378,590	8,518,621	6,600,152	1,069,998	7,670,150		6,756,963	860,829	7,617,792		6,926,663	860,829	7,787,492
Expenditures														
Certificated Salaries	2,447,993	465,513	2,913,506	2,409,276	345,973	2,755,249	4,5	2,438,008	221,524	2,659,532	4	2,477,008	212,024	2,689,032
Classified Salaries	830,105	199,475	1,029,580	905,899	100,972	1,006,871	4	928,550	2,100	930,650	4	948,050	2,100	950,150
Benefits	1,579,116	490,021	2,069,137	1,493,294	446,594	1,939,888	4,5	1,519,778	356,041	1,875,818	4	1,547,821	354,997	1,902,818
Books and Supplies	188,790	291,886	480,676	263,796	605,801	869,597	2	263,796	155,563	419,359	2	263,796	155,563	419,359
Other Services & Oper. Expenses	1,547,926	454,762	2,002,688	1,841,565	667,038	2,508,603	2	1,841,565	365,447	2,207,012		1,841,565	131,217	1,972,782
Capital Outlay	190,499	201,169	391,668	8,000	32,672	40,672	2	8,000	1	8,001		8,000	1	8,001
Other Outgo 7xxx	268,288	0	268,288	268,288	0	268,288		268,288	0	268,288		268,288	0	268,288
Transfer of Indirect 73xx	(77,934)	77,934	0	(102,754)	102,754	0	2	(102,754)	37,131	(65,623)		(102,754)	37,131	(65,623)
Total Expenditures	6,974,783	2,180,760	9,155,543	7,087,364	2,301,804	9,389,168		7,165,231	1,137,807	8,303,038		7,251,775	893,033	8,144,807
Deficit/Surplus	165,248	(802,170)	(636,922)	(487,212)	(1,231,806)	(1,719,018)		(408,268)	(276,978)	(685,246)		(325,112)	(32,204)	(357,315)
Other Sources/Transfers In	0	0	0	0	0	0		0	0	0		0	0	0
Transfers out	(355,857)	0	(355,857)	(76,470)	0	(76,470)		(76,470)	0	(76,470)		(76,470)	0	(76,470)
Contributions to Restricted	(339,123)	339,123	0	(16,892)	16,892	0	6	(27,826)	27,826	0	7	(32,204)	32,204	0
Net increase (decrease) in Fund Balance	(529,732)	(463,047)	(992,779)	(580,574)	(1,214,914)	(1,795,488)		(512,564)	(249,152)	(761,716)		(433,785)	(0)	(433,785)
Beginning Balance	3,252,487	1,721,113	4,973,600	2,666,755	1,464,066	4,130,821		2,086,181	249,152	2,335,333		1,573,617	(0)	1,573,617
<i>Estimated Adj. Beginning Balance</i>	<i>(56,000)</i>	<i>206,000</i>												
Ending Balance	2,666,755	1,464,066	3,980,821	2,086,181	249,152	2,335,333		1,573,617	(0)	1,573,617		1,139,832	(0)	1,139,832
Revolving/Stores/Prepays	8,581		8,581	8,581		8,581		8,581		8,581		8,581		8,581
Reserve for Econ Uncertainty (12.5%)	1,190,000		1,190,000	1,180,000		1,180,000		1,047,000		1,047,000		1,028,000		1,028,000
Restricted Programs		1,464,066	1,464,066		249,152	249,152		0	(0)	(0)		0	(0)	(0)
Unappropriated Fund Balance	1,468,174	0	1,318,174	897,600	0	897,600		518,036	0	518,036		103,251	0	103,251
<i>Unappropriated Percent</i>			14.4%			9.6%				6.2%				1.3%

Sierra Plumas Joint Joint Unified School District
2024-25 Adopted Budget and Multi-Year Projection

- ¹ LCFF decreases in 24-25 due to a low 0.76% COLA that is outweighed by prior years' average ADA decline. LCFF increases in 25-26 due to COLA increase of 2.7%.
- ² Federal funding and related expenditures increased significantly with COVID-19 funds which have been removed in subsequent years. Carryover revenue from prior year and related expenditures removed in both projected years
- ³ Interest revenue reduced, and current year local grants budgeted to be expended this year are removed in projected years.
- ⁴ Projections include step increases, and estimated increases in annual state pension adjustments for both STRS & PERS, plus adjusted statutory benefits based on changes to salaries. Off schedule raises in 2023-24 were removed in 2024-25. Classified aides were moved from Title I (restricted) to unrestricted funds.
- ⁵ Budget reduction in 2024-25 of 3.0 certificated positions.
- ⁶ Reduced contributions in 2024-25 due to certain one-time contributions in current year not needed in projected years.

**Sierra County Office of Education
2024-25 Adopted Budget
General Fund**

Description	General Fund		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose (LCFF) Revenues:			
State Aid & EPA	1,598,611	-	1,598,611
Property Taxes & Misc. Local	78,800	-	78,800
Total General Purpose	1,677,411	-	1,677,411
Federal Revenues	-	171,487	171,487
Other State Revenues	4,961	924,563	929,524
Other Local Revenues	420,000	175,839	595,839
TOTAL - REVENUES	2,102,372	1,271,889	3,374,261
EXPENDITURES			
Certificated Salaries	437,138	270,751	707,889
Classified Salaries	570,291	158,264	728,555
Employee Benefits (All)	561,723	220,509	782,232
Books & Supplies	24,616	146,453	171,069
Other Operating Expenses (Services)	463,338	707,534	1,170,872
Capital Outlay	35,000	25,000	60,000
Other Outgo	-	-	-
Direct Support/Indirect Costs	(137,902)	114,249	(23,653)
TOTAL - EXPENDITURES	1,954,204	1,642,760	3,596,964
EXCESS (DEFICIENCY)	148,168	(370,871)	(222,703)
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers (Out)	46,000	-	46,000
Net Other Sources (Uses)	-	-	-
Contributions (to Restricted Programs)	(4,536)	4,536	-
TOTAL - OTHER SOURCES/USES	41,464	4,536	46,000
FUND BALANCE INCREASE (DECREASE)	189,632	(366,335)	(176,703)
FUND BALANCE			
Beginning Fund Balance	5,127,605	1,469,332	6,596,937
Ending Balance, June 30	5,317,237	1,102,997	6,420,234

Sierra County Office of Education
Adopted 2024-25 Budget and Multi-Year Projection

	Estimated Actuals 2023-24			Adopted Budget 2024-25				Projection 2025-26				Projection 2026-27		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
Revenue														
General Purpose	2,089,930	0	2,089,930	1,677,411	0	1,677,411	1	1,677,411	0	1,677,411	1	1,677,411	0	1,677,411
Federal Revenue	0	160,985	160,985	0	171,487	171,487		0	171,487	171,487		0	171,487	171,487
State Revenue	4,951	976,495	981,446	4,961	924,563	929,524		4,961	924,563	929,524		4,961	924,563	929,524
Local Revenue	484,360	251,170	735,530	420,000	175,839	595,839		420,000	175,839	595,839		420,000	175,839	595,839
Total Revenue	2,579,241	1,388,650	3,967,891	2,102,372	1,271,889	3,374,261		2,102,372	1,271,889	3,374,261		2,102,372	1,271,889	3,374,261
Expenditures														
Certificated Salaries	440,542	272,227	712,769	437,138	270,751	707,889	2	444,132	349,386	793,518		451,232	354,986	806,218
Classified Salaries	491,752	168,663	660,415	570,291	158,264	728,555	2	589,681	240,957	830,638		609,681	249,157	858,838
Benefits	522,510	219,207	741,717	561,723	220,509	782,232	2	577,480	347,712	925,191		593,721	353,816	947,536
Books and Supplies	25,813	73,503	99,316	24,616	146,453	171,069		24,616	93,355	117,971		24,616	93,355	117,971
Other Services & Oper. Expenses	388,269	454,179	842,448	463,338	707,534	1,170,872		463,338	267,824	731,162		463,338	267,824	731,162
Capital Outlay	43,236	90,515	133,751	35,000	25,000	60,000		35,000	25,000	60,000		35,000	25,000	60,000
Other Outgo 7xxx	0	0	0	0	0	0		0	0	0		0	0	0
Transfer of Indirect 73xx	(101,468)	86,593	(14,875)	(137,902)	114,249	(23,653)		(137,902)	100,751	(37,151)		(137,902)	100,751	(37,151)
Total Expenditures	1,810,654	1,364,887	3,175,541	1,954,204	1,642,760	3,596,964		1,996,345	1,424,985	3,421,330		2,039,686	1,444,889	3,484,574
Deficit/Surplus	768,587	23,763	792,350	148,168	(370,871)	(222,703)		106,027	(153,096)	(47,069)		62,686	(173,000)	(110,313)
Other Sources/Transfers In	46,000	0	46,000	46,000	0	46,000	3	46,000	0	46,000		46,000	0	46,000
Transfers out	0	0	0	0	0	0		0	0	0		0	0	0
Contributions to Restricted	0	0	0	(4,536)	4,536	0	4	(4,536)	4,536	0		(4,536)	4,536	0
Net increase (decrease) in Fund Balance	814,587	23,763	838,350	189,632	(366,335)	(176,703)		147,491	(148,560)	(1,069)		104,150	(168,464)	(64,313)
Beginning Balance	6,123,018	840,569	6,963,587	5,127,605	1,469,332	6,596,937		5,317,237	1,102,997	6,420,234		5,464,728	954,437	6,419,165
Estimated Adjustment to Beginning Bal	(1,810,000)	605,000												
Ending Balance	5,127,605	1,469,332	7,801,937	5,317,237	1,102,997	6,420,234		5,464,728	954,437	6,419,165		5,568,879	785,973	6,354,852
Revolving/Stores/Prepays	600		600	600		600		600		600		600		600
Reserve for Econ Uncertainty (13.5%)	430,000		430,000	486,000		486,000		462,000		462,000		470,000		470,000
Restricted Programs		1,469,332	1,469,332		1,102,997	1,102,997		0	954,437	954,437		0	785,973	785,973
Assignments	167,552		167,552			0		0		0		0		0
Unappropriated Fund Balance	4,529,453	0	5,734,453	4,830,637	0	4,830,637		5,002,128	0	5,002,128		5,098,279	0	5,098,279
<i>Unappropriated Percent</i>			180.6%			134.3%				146.2%				146.3%

¹ LCFF assumed flat as COE COLA not certain and no change in ADA anticipated

² Projections include step increases, and estimated increases in annual state pension adjustments for both STRS & PERS, plus adjusted statutory benefits based on changes to salaries. One-time salary increases in current year removed in future

³ Transfer in of Forest Reserve Funds

⁴ Adjusted contributions related to the projected salary, step and pension increases of special education costs.

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 109 Beckwith Rd. Loyalton CA 96118

Date: 06/07/24

Adoption Date: 06/25/24

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 130 School St. Downieville
CA 95936

Date: 06/11/24

Time: 6:00 PM

Contact person for additional information on the budget reports:

Name: Sean Snider

Title: Superintendent

Telephone: 530-993-1600

E-mail: ssnider@spjUSD.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/25/2024	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

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

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

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

☒ This school district is not self-insured for workers' compensation claims.

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/25/24

For additional information on this certification, please contact:

Name: Sean Snider
Title: Superintendent
Telephone: 530-993-1600
E-mail: ssnider@spjUSD.org

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	6,375,083.00	0.00	6,375,083.00	6,160,246.00	0.00	6,160,246.00	-3.4%
2) Federal Revenue		8100-8299	341,000.00	683,586.00	1,024,586.00	100,000.00	281,815.00	381,815.00	-62.7%
3) Other State Revenue		8300-8599	79,071.00	641,244.00	720,315.00	80,406.00	788,182.00	868,588.00	20.6%
4) Other Local Revenue		8600-8799	344,877.00	53,760.00	398,637.00	259,500.00	1.00	259,501.00	-34.9%
5) TOTAL, REVENUES			7,140,031.00	1,378,590.00	8,518,621.00	6,600,152.00	1,069,998.00	7,670,150.00	-10.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,447,993.00	465,513.00	2,913,506.00	2,409,276.00	345,973.00	2,755,249.00	-5.4%
2) Classified Salaries		2000-2999	830,105.00	199,475.00	1,029,580.00	905,899.00	100,972.00	1,006,871.00	-2.2%
3) Employee Benefits		3000-3999	1,579,116.00	490,021.00	2,069,137.00	1,493,294.00	446,594.00	1,939,888.00	-6.2%
4) Books and Supplies		4000-4999	188,790.00	291,886.00	480,676.00	263,796.00	605,801.00	869,597.00	80.9%
5) Services and Other Operating Expenditures		5000-5999	1,547,926.00	454,762.00	2,002,688.00	1,841,565.00	667,038.00	2,508,603.00	25.3%
6) Capital Outlay		6000-6999	190,499.00	201,169.00	391,668.00	8,000.00	32,672.00	40,672.00	-89.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	268,288.00	0.00	268,288.00	268,288.00	0.00	268,288.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(77,934.00)	77,934.00	0.00	(102,754.00)	102,754.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,974,783.00	2,180,760.00	9,155,543.00	7,087,364.00	2,301,804.00	9,389,168.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			165,248.00	(802,170.00)	(636,922.00)	(487,212.00)	(1,231,806.00)	(1,719,018.00)	169.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	355,857.00	0.00	355,857.00	76,470.00	0.00	76,470.00	-78.5%
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	(339,123.00)	339,123.00	0.00	(16,892.00)	16,892.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(694,980.00)	339,123.00	(355,857.00)	(93,362.00)	16,892.00	(76,470.00)	-78.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(529,732.00)	(463,047.00)	(992,779.00)	(580,574.00)	(1,214,914.00)	(1,795,488.00)	80.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,252,487.00	1,721,113.00	4,973,600.00	2,722,755.00	1,258,066.00	3,980,821.00	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,252,487.00	1,721,113.00	4,973,600.00	2,722,755.00	1,258,066.00	3,980,821.00	-20.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,252,487.00	1,721,113.00	4,973,600.00	2,722,755.00	1,258,066.00	3,980,821.00	-20.0%
2) Ending Balance, June 30 (E + F1e)			2,722,755.00	1,258,066.00	3,980,821.00	2,142,181.00	43,152.00	2,185,333.00	-45.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,100.00	0.00	4,100.00	4,100.00	0.00	4,100.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	4,481.00	0.00	4,481.00	4,481.00	0.00	4,481.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,258,066.00	1,258,066.00	0.00	43,152.00	43,152.00	-96.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,190,000.00	0.00	1,190,000.00	1,180,000.00	0.00	1,180,000.00	-0.8%
Unassigned/Unappropriated Amount		9790	1,524,174.00	0.00	1,524,174.00	953,600.00	0.00	953,600.00	-37.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,138,248.99	1,060,513.93	5,198,762.92				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	4,100.00	0.00	4,100.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,252.00	0.00	1,252.00				
4) Due from Grantor Government		9290	0.00	718,409.47	718,409.47				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	4,481.00	0.00	4,481.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			4,148,081.99	1,778,923.40	5,927,005.39				
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	313,327.72	0.00	313,327.72				
2) Due to Grantor Governments		9590	207,612.00	810.38	208,422.38				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	108,426.36	108,426.36				
6) TOTAL, LIABILITIES			520,939.72	109,236.74	630,176.46				
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)			3,627,142.27	1,669,686.66	5,296,828.93				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,450,925.00	0.00	2,450,925.00	2,275,310.00	0.00	2,275,310.00	-7.2%
Education Protection Account State Aid - Current Year		8012	145,824.00	0.00	145,824.00	106,602.00	0.00	106,602.00	-26.9%
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	7,343.00	0.00	7,343.00	3,490.00	0.00	3,490.00	-52.5%
Timber Yield Tax		8022	24,661.00	0.00	24,661.00	15,395.00	0.00	15,395.00	-37.6%
Other Subventions/In-Lieu Taxes		8029	2,377.00	0.00	2,377.00	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	3,580,295.00	0.00	3,580,295.00	3,641,479.00	0.00	3,641,479.00	1.7%
Unsecured Roll Taxes		8042	78,166.00	0.00	78,166.00	39,317.00	0.00	39,317.00	-49.7%
Prior Years' Taxes		8043	492.00	0.00	492.00	453.00	0.00	453.00	-7.9%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	85,000.00	0.00	85,000.00	78,200.00	0.00	78,200.00	-8.0%
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%
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			6,375,083.00	0.00	6,375,083.00	6,160,246.00	0.00	6,160,246.00	-3.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,375,083.00	0.00	6,375,083.00	6,160,246.00	0.00	6,160,246.00	-3.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Forest Reserve Funds		8260	341,000.00	0.00	341,000.00	100,000.00	0.00	100,000.00	-70.7%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		101,813.00	101,813.00		99,036.00	99,036.00	-2.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		16,307.00	16,307.00		16,307.00	16,307.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290							
				10,000.00	10,000.00		10,064.00	10,064.00	0.6%
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	555,466.00	555,466.00	0.00	156,408.00	156,408.00	-71.8%
TOTAL, FEDERAL REVENUE			341,000.00	683,586.00	1,024,586.00	100,000.00	281,815.00	381,815.00	-62.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	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	106,530.00	106,530.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	16,909.00	0.00	16,909.00	17,844.00	0.00	17,844.00	5.5%
Lottery - Unrestricted and Instructional Materials		8560	62,162.00	25,286.00	87,448.00	62,162.00	25,286.00	87,448.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		79,445.00	79,445.00		79,445.00	79,445.00	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	0.00	429,983.00	429,983.00	400.00	683,451.00	683,851.00	59.0%
TOTAL, OTHER STATE REVENUE			79,071.00	641,244.00	720,315.00	80,406.00	788,182.00	868,588.00	20.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	0.00	6,500.00	4,500.00	0.00	4,500.00	-30.8%
Interest		8660	136,877.00	0.00	136,877.00	60,000.00	0.00	60,000.00	-56.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	189,500.00	0.00	189,500.00	189,500.00	0.00	189,500.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

DescriptionResource CodesObject Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	12,000.00	53,760.00	65,760.00	5,500.00	1.00	5,501.00	-91.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			344,877.00	53,760.00	398,637.00	259,500.00	1.00	259,501.00	-34.9%
TOTAL, REVENUES			7,140,031.00	1,378,590.00	8,518,621.00	6,600,152.00	1,069,998.00	7,670,150.00	-10.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,037,249.00	450,513.00	2,487,762.00	1,985,341.00	338,973.00	2,324,314.00	-6.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	410,744.00	15,000.00	425,744.00	423,935.00	7,000.00	430,935.00	1.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,447,993.00	465,513.00	2,913,506.00	2,409,276.00	345,973.00	2,755,249.00	-5.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	199,390.00	109,058.00	308,448.00	232,278.00	51,129.00	283,407.00	-8.1%
Classified Support Salaries		2200	436,038.00	74,416.00	510,454.00	470,963.00	49,843.00	520,806.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	2,180.00	1.00	2,181.00	2,700.00	0.00	2,700.00	23.8%
Clerical, Technical and Office Salaries		2400	192,497.00	16,000.00	208,497.00	199,958.00	0.00	199,958.00	-4.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			830,105.00	199,475.00	1,029,580.00	905,899.00	100,972.00	1,006,871.00	-2.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	439,994.00	340,304.00	780,298.00	432,946.00	315,901.00	748,847.00	-4.0%
PERS		3201-3202	177,972.00	21,881.00	199,853.00	199,325.00	21,319.00	220,644.00	10.4%
OASDI//Medicare/Alternative		3301-3302	96,055.00	22,699.00	118,754.00	97,836.00	12,261.00	110,097.00	-7.3%
Health and Welfare Benefits		3401-3402	685,957.00	80,366.00	766,323.00	627,882.00	80,700.00	708,582.00	-7.5%
Unemployment Insurance		3501-3502	3,721.00	690.00	4,411.00	1,657.00	490.00	2,147.00	-51.3%
Workers' Compensation		3601-3602	115,552.00	24,081.00	139,633.00	116,111.00	15,923.00	132,034.00	-5.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	59,865.00	0.00	59,865.00	17,537.00	0.00	17,537.00	-70.7%
TOTAL, EMPLOYEE BENEFITS			1,579,116.00	490,021.00	2,069,137.00	1,493,294.00	446,594.00	1,939,888.00	-6.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	477.00	14,683.00	15,160.00	0.00	63,953.00	63,953.00	321.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	162,737.00	158,560.00	321,297.00	195,473.00	452,498.00	647,971.00	101.7%
Noncapitalized Equipment		4400	25,576.00	118,643.00	144,219.00	68,323.00	89,350.00	157,673.00	9.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			188,790.00	291,886.00	480,676.00	263,796.00	605,801.00	869,597.00	80.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	(118,478.00)	25,000.00	(93,478.00)	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	18,300.00	77,310.00	95,610.00	5,914.00	83,319.00	89,233.00	-6.7%
Dues and Memberships		5300	11,028.00	0.00	11,028.00	24,129.00	0.00	24,129.00	118.8%
Insurance		5400 - 5450	152,709.00	0.00	152,709.00	178,500.00	0.00	178,500.00	16.9%
Operations and Housekeeping Services		5500	504,947.00	5,000.00	509,947.00	504,947.00	5,000.00	509,947.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	113,547.00	2,311.00	115,858.00	110,384.00	1,500.00	111,884.00	-3.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	847,980.00	342,140.00	1,190,120.00	908,412.00	571,819.00	1,480,231.00	24.4%
Communications		5900	17,893.00	3,001.00	20,894.00	109,279.00	5,400.00	114,679.00	448.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,547,926.00	454,762.00	2,002,688.00	1,841,565.00	667,038.00	2,508,603.00	25.3%

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	135,000.00	16,785.00	151,785.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	45,532.00	150,878.00	196,410.00	8,000.00	1.00	8,001.00	-95.9%
Equipment Replacement		6500	9,967.00	33,506.00	43,473.00	0.00	32,671.00	32,671.00	-24.8%
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			190,499.00	201,169.00	391,668.00	8,000.00	32,672.00	40,672.00	-89.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	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	163,838.00	0.00	163,838.00	163,838.00	0.00	163,838.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	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)			268,288.00	0.00	268,288.00	268,288.00	0.00	268,288.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(77,934.00)	77,934.00	0.00	(102,754.00)	102,754.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(77,934.00)	77,934.00	0.00	(102,754.00)	102,754.00	0.00	0.0%
TOTAL, EXPENDITURES			6,974,783.00	2,180,760.00	9,155,543.00	7,087,364.00	2,301,804.00	9,389,168.00	2.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	55,857.00	0.00	55,857.00	76,470.00	0.00	76,470.00	36.9%
Other Authorized Interfund Transfers Out		7619	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			355,857.00	0.00	355,857.00	76,470.00	0.00	76,470.00	-78.5%
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									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(339,123.00)	339,123.00	0.00	(16,892.00)	16,892.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(339,123.00)	339,123.00	0.00	(16,892.00)	16,892.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(694,980.00)	339,123.00	(355,857.00)	(93,362.00)	16,892.00	(76,470.00)	-78.5%

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	6,375,083.00	0.00	6,375,083.00	6,160,246.00	0.00	6,160,246.00	-3.4%
2) Federal Revenue		8100-8299	341,000.00	683,586.00	1,024,586.00	100,000.00	281,815.00	381,815.00	-62.7%
3) Other State Revenue		8300-8599	79,071.00	641,244.00	720,315.00	80,406.00	788,182.00	868,588.00	20.6%
4) Other Local Revenue		8600-8799	344,877.00	53,760.00	398,637.00	259,500.00	1.00	259,501.00	-34.9%
5) TOTAL, REVENUES			7,140,031.00	1,378,590.00	8,518,621.00	6,600,152.00	1,069,998.00	7,670,150.00	-10.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	3,400,699.00	1,690,145.00	5,090,844.00	3,374,264.00	1,690,163.00	5,064,427.00	-0.5%
2) Instruction - Related Services	2000-2999		778,949.00	108,281.00	887,230.00	786,296.00	103,539.00	889,835.00	0.3%
3) Pupil Services	3000-3999		68,558.00	116,414.00	184,972.00	167,057.00	377,954.00	545,011.00	194.6%
4) Ancillary Services	4000-4999		100,343.00	0.00	100,343.00	111,832.00	0.00	111,832.00	11.4%
5) Community Services	5000-5999		500.00	0.00	500.00	500.00	0.00	500.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		963,521.00	171,047.00	1,134,568.00	1,102,685.00	115,654.00	1,218,339.00	7.4%
8) Plant Services	8000-8999		1,393,925.00	94,873.00	1,488,798.00	1,276,442.00	14,494.00	1,290,936.00	-13.3%
9) Other Outgo	9000-9999		268,288.00	0.00	268,288.00	268,288.00	0.00	268,288.00	0.0%
10) TOTAL, EXPENDITURES			6,974,783.00	2,180,760.00	9,155,543.00	7,087,364.00	2,301,804.00	9,389,168.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			165,248.00	(802,170.00)	(636,922.00)	(487,212.00)	(1,231,806.00)	(1,719,018.00)	169.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	355,857.00	0.00	355,857.00	76,470.00	0.00	76,470.00	-78.5%
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	(339,123.00)	339,123.00	0.00	(16,892.00)	16,892.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(694,980.00)	339,123.00	(355,857.00)	(93,362.00)	16,892.00	(76,470.00)	-78.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(529,732.00)	(463,047.00)	(992,779.00)	(580,574.00)	(1,214,914.00)	(1,795,488.00)	80.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,252,487.00	1,721,113.00	4,973,600.00	2,722,755.00	1,258,066.00	3,980,821.00	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,252,487.00	1,721,113.00	4,973,600.00	2,722,755.00	1,258,066.00	3,980,821.00	-20.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,252,487.00	1,721,113.00	4,973,600.00	2,722,755.00	1,258,066.00	3,980,821.00	-20.0%
2) Ending Balance, June 30 (E + F1e)			2,722,755.00	1,258,066.00	3,980,821.00	2,142,181.00	43,152.00	2,185,333.00	-45.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,100.00	0.00	4,100.00	4,100.00	0.00	4,100.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	4,481.00	0.00	4,481.00	4,481.00	0.00	4,481.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,258,066.00	1,258,066.00	0.00	43,152.00	43,152.00	-96.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,190,000.00	0.00	1,190,000.00	1,180,000.00	0.00	1,180,000.00	-0.8%
Unassigned/Unappropriated Amount		9790	1,524,174.00	0.00	1,524,174.00	953,600.00	0.00	953,600.00	-37.4%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	113,268.00	0.00
6266	Educator Effectiveness, FY 2021-22	96,343.00	43,152.00
6300	Lottery : Instructional Materials	38,667.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	231,812.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	82,671.00	0.00
7412	A-G Access/Success Grant	13,792.00	0.00
7413	A-G Learning Loss Mitigation Grant	5,306.00	0.00
7435	Learning Recovery Emergency Block Grant	238,827.00	0.00
7810	Other Restricted State	235,097.00	0.00
9010	Other Restricted Local	202,283.00	0.00
Total, Restricted Balance		1,258,066.00	43,152.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	99,825.00	99,825.00	0.0%
3) Other State Revenue		8300-8599	99,390.00	99,390.00	0.0%
4) Other Local Revenue		8600-8799	2,100.00	2,100.00	0.0%
5) TOTAL, REVENUES			201,315.00	201,315.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	83,036.00	96,155.00	15.8%
3) Employee Benefits		3000-3999	41,489.00	48,983.00	18.1%
4) Books and Supplies		4000-4999	121,421.00	121,421.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,226.00	11,226.00	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			257,172.00	277,785.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,857.00)	(76,470.00)	36.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	55,857.00	76,470.00	36.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			55,857.00	76,470.00	36.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208.00	208.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208.00	208.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208.00	208.00	0.0%
2) Ending Balance, June 30 (E + F1e)			208.00	208.00	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	208.00	208.00	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	(9,819.13)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(9,819.13)		
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)			(9,819.13)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	82,567.00	82,567.00	0.0%
Donated Food Commodities		8221	17,258.00	17,258.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			99,825.00	99,825.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	99,390.00	99,390.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			99,390.00	99,390.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,000.00	2,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,100.00	2,100.00	0.0%
TOTAL, REVENUES			201,315.00	201,315.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	83,036.00	96,155.00	15.8%
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			83,036.00	96,155.00	15.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,123.00	21,237.00	50.4%
OASDI/Medicare/Alternative		3301-3302	6,293.00	6,833.00	8.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	17,501.00	17,537.00	0.2%
Unemployment Insurance		3501-3502	465.00	48.00	-89.7%
Workers' Compensation		3601-3602	3,107.00	3,328.00	7.1%
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			41,489.00	48,983.00	18.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,636.00	10,636.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.0%
Food		4700	108,785.00	108,785.00	0.0%
TOTAL, BOOKS AND SUPPLIES			121,421.00	121,421.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,014.00	1,014.00	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	9,312.00	9,312.00	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	900.00	900.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,226.00	11,226.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			257,172.00	277,785.00	8.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	55,857.00	76,470.00	36.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			55,857.00	76,470.00	36.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24		2024-25	Percent
			Estimated	Actuals		
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)				55,857.00	76,470.00	36.9%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	99,825.00	99,825.00	0.0%
3) Other State Revenue		8300-8599	99,390.00	99,390.00	0.0%
4) Other Local Revenue		8600-8799	2,100.00	2,100.00	0.0%
5) TOTAL, REVENUES			201,315.00	201,315.00	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		257,172.00	277,785.00	8.0%
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			257,172.00	277,785.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(55,857.00)	(76,470.00)	36.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	55,857.00	76,470.00	36.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			55,857.00	76,470.00	36.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208.00	208.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208.00	208.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208.00	208.00	0.0%
2) Ending Balance, June 30 (E + F1e)			208.00	208.00	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	208.00	208.00	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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
5810	Other Restricted Federal	208.00	208.00
Total, Restricted Balance		208.00	208.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,611.00	10,000.00	-59.4%
5) TOTAL, REVENUES			24,611.00	10,000.00	-59.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,289.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	6,896.00	0.00	-100.0%
6) Capital Outlay		6000-6999	127,216.00	945,227.00	643.0%
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			142,401.00	945,227.00	563.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(117,790.00)	(935,227.00)	694.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	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			300,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			182,210.00	(935,227.00)	-613.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	791,476.00	973,686.00	23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			791,476.00	973,686.00	23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			791,476.00	973,686.00	23.0%
2) Ending Balance, June 30 (E + F1e)			973,686.00	38,459.00	-96.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	945,227.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	28,459.00	38,459.00	35.1%
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	1,013,994.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,013,994.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			1,013,994.30		
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	24,611.00	10,000.00	-59.4%
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			24,611.00	10,000.00	-59.4%
TOTAL, REVENUES			24,611.00	10,000.00	-59.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	8,289.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,289.00	0.00	-100.0%
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	6,320.00	0.00	-100.0%
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	576.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,896.00	0.00	-100.0%
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	127,216.00	945,227.00	643.0%
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			127,216.00	945,227.00	643.0%
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			142,401.00	945,227.00	563.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	300,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	-100.0%
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					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%
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)			300,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,611.00	10,000.00	-59.4%
5) TOTAL, REVENUES			24,611.00	10,000.00	-59.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		142,401.00	945,227.00	563.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			142,401.00	945,227.00	563.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(117,790.00)	(935,227.00)	694.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	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			300,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			182,210.00	(935,227.00)	-613.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	791,476.00	973,686.00	23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			791,476.00	973,686.00	23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			791,476.00	973,686.00	23.0%
2) Ending Balance, June 30 (E + F1e)			973,686.00	38,459.00	-96.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	945,227.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	28,459.00	38,459.00	35.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24	
		Estimated	2024-25
		Actuals	Budget
Resource	Description		
9010	Other Restricted Local	945,227.00	0.00
Total, Restricted Balance		945,227.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,766.00	25,000.00	-32.0%
5) TOTAL, REVENUES			36,766.00	25,000.00	-32.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	25,000.00	35,000.00	40.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			25,000.00	35,000.00	40.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,766.00	(10,000.00)	-185.0%
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)			11,766.00	(10,000.00)	-185.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	739,736.00	751,502.00	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			739,736.00	751,502.00	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			739,736.00	751,502.00	1.6%
2) Ending Net Position, June 30 (E + F1e)			751,502.00	741,502.00	-1.3%
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	751,502.00	741,502.00	-1.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	92,289.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	680,988.40		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			773,278.05		
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	6,500.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			6,500.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			766,778.05		
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	36,766.00	25,000.00	-32.0%
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			36,766.00	25,000.00	-32.0%
TOTAL, REVENUES			36,766.00	25,000.00	-32.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	25,000.00	35,000.00	40.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			25,000.00	35,000.00	40.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			25,000.00	35,000.00	40.0%
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%

Description	Resource Codes	Object Codes	2023-24		2024-25	Percent
			Estimated	Actuals		
TOTAL, OTHER FINANCING SOURCES/USES						
(a + c - d + e)				0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,766.00	25,000.00	-32.0%
5) TOTAL, REVENUES			36,766.00	25,000.00	-32.0%
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		25,000.00	35,000.00	40.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			25,000.00	35,000.00	40.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,766.00	(10,000.00)	-185.0%
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)			11,766.00	(10,000.00)	-185.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	739,736.00	751,502.00	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			739,736.00	751,502.00	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			739,736.00	751,502.00	1.6%
2) Ending Net Position, June 30 (E + F1e)			751,502.00	741,502.00	-1.3%
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	751,502.00	741,502.00	-1.3%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	358.58	358.58	395.13	358.58	358.58	379.43
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	358.58	358.58	395.13	358.58	358.58	379.43
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	14.08	14.08	14.08	14.08	14.08	14.08
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.08	14.08	14.08	14.08	14.08	14.08
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	372.66	372.66	409.21	372.66	372.66	393.51
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	9,511,400.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	798,929.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	500.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	350,041.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	355,857.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	252,520.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				958,918.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	55,857.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				7,809,410.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				372.66
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,955.86

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	7,091,299.77	17,271.84
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	7,091,299.77	17,271.84
B. Required effort (Line A.2 times 90%)	6,382,169.79	15,544.66
C. Current year expenditures (Line I.E and Line II.B)	7,809,410.00	20,955.86
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<div>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</div> <div>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</div>	MOE Met	
	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 25,366.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,986,857.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.42%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.
Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 510,480.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 93,504.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	5,564.86
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	10.08
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	609,558.94
9. Carry-Forward Adjustment (Part IV, Line F)	(99,783.55)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	509,775.39
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,939,808.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	887,230.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	241,967.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	100,343.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	500.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	347,148.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	14,959.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	61,949.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	63,811.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,319,401.14
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	2,389.92
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	148,387.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	8,127,893.06
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.50%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.27%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	609,558.94
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	118,889.82
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.19%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.19%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.19%) times Part III, Line B19); zero if positive	(99,783.55)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(99,783.55)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.27%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-49891.77) is applied to the current year calculation and the remainder (\$-49891.78) is deferred to one or more future years:	6.89%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-33261.18) is applied to the current year calculation and the remainder (\$-66522.37) is deferred to one or more future years:	7.09%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(99,783.55)

Approved
indirect
cost rate: 10.19%

Highest
rate used
in any
program: 10.19%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	185,524.00	18,904.00	10.19%
01	3213	305,127.00	31,092.00	10.19%
01	4127	9,076.00	924.00	10.18%
01	5634	1,307.00	133.00	10.18%
01	6053	20,903.00	2,130.00	10.19%
01	6266	24,027.00	2,448.00	10.19%
01	6387	7,077.00	721.00	10.19%
01	6762	13,344.00	1,359.00	10.18%
01	7412	328.00	33.00	10.06%
01	7435	98,055.00	9,991.00	10.19%
01	9010	167,449.00	10,203.00	6.09%

Budget, July 1
2023-24 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	97,292.00		29,836.00	127,128.00
2. State Lottery Revenue	8560	62,162.00		25,286.00	87,448.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		159,454.00	0.00	55,122.00	214,576.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	17,622.00		15,205.00	32,827.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	133,924.00			133,924.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			1,250.00	1,250.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	7,908.00		0.00	7,908.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		159,454.00	0.00	16,455.00	175,909.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	38,667.00	38,667.00
D. COMMENTS:					
Amount recorded is for online licensing for instructional materials.					

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

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

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,160,246.00	2.55%	6,317,057.00	2.69%	6,486,757.00
2. Federal Revenues	8100-8299	100,000.00	0.00%	100,000.00	0.00%	100,000.00
3. Other State Revenues	8300-8599	80,406.00	0.00%	80,406.00	0.00%	80,406.00
4. Other Local Revenues	8600-8799	259,500.00	0.00%	259,500.00	0.00%	259,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(16,892.00)	64.73%	(27,826.00)	15.73%	(32,204.00)
6. Total (Sum lines A1 thru A5c)		6,583,260.00	2.22%	6,729,137.00	2.46%	6,894,459.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,409,276.00		2,438,008.00
b. Step & Column Adjustment				28,732.00		39,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,409,276.00	1.19%	2,438,008.00	1.60%	2,477,008.00
2. Classified Salaries						
a. Base Salaries				905,899.00		928,550.00
b. Step & Column Adjustment				22,651.00		19,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	905,899.00	2.50%	928,550.00	2.10%	948,050.00
3. Employee Benefits	3000-3999	1,493,294.00	1.77%	1,519,778.00	1.85%	1,547,821.00
4. Books and Supplies	4000-4999	263,796.00	0.00%	263,796.00	0.00%	263,796.00
5. Services and Other Operating Expenditures	5000-5999	1,841,565.00	0.00%	1,841,565.00	0.00%	1,841,565.00
6. Capital Outlay	6000-6999	8,000.00	0.00%	8,000.00	0.00%	8,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	268,288.00	0.00%	268,288.00	0.00%	268,288.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(102,754.00)	0.00%	(102,754.00)	0.00%	(102,754.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	76,470.00	0.00%	76,470.00	0.00%	76,470.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,163,834.00	1.09%	7,241,701.00	1.20%	7,328,244.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(580,574.00)		(512,564.00)		(433,785.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,722,755.00		2,142,181.00		1,629,617.00
2. Ending Fund Balance (Sum lines C and D1)		2,142,181.00		1,629,617.00		1,195,832.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	8,581.00		8,518.00		8,518.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,180,000.00		1,047,000.00		1,028,000.00
2. Unassigned/Unappropriated	9790	953,600.00		574,099.00		159,314.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,142,181.00		1,629,617.00		1,195,832.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,180,000.00		1,047,000.00		1,028,000.00
c. Unassigned/Unappropriated	9790	953,600.00		574,099.00		159,314.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,133,600.00		1,621,099.00		1,187,314.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	281,815.00	-69.27%	86,613.00	0.00%	86,613.00
3. Other State Revenues	8300-8599	788,182.00	-1.77%	774,215.00	0.00%	774,215.00
4. Other Local Revenues	8600-8799	1.00	0.00%	1.00	0.00%	1.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	16,892.00	64.73%	27,826.00	15.73%	32,204.00
6. Total (Sum lines A1 thru A5c)		1,086,890.00	-18.24%	888,655.00	0.49%	893,033.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				345,973.00		221,524.00
b. Step & Column Adjustment				5,500.00		3,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(129,949.00)		(13,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	345,973.00	-35.97%	221,524.00	-4.29%	212,024.00
2. Classified Salaries						
a. Base Salaries				100,972.00		2,100.00
b. Step & Column Adjustment				2,100.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(100,972.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	100,972.00	-97.92%	2,100.00	0.00%	2,100.00
3. Employee Benefits	3000-3999	446,594.00	-20.28%	356,041.00	-0.29%	354,997.00
4. Books and Supplies	4000-4999	605,801.00	-74.32%	155,563.00	0.00%	155,563.00
5. Services and Other Operating Expenditures	5000-5999	667,038.00	-45.21%	365,447.00	-64.09%	131,217.00
6. Capital Outlay	6000-6999	32,672.00	-100.00%	1.00	0.00%	1.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	102,754.00	-63.86%	37,131.00	0.00%	37,131.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(206,000.00)		
11. Total (Sum lines B1 thru B10)		2,301,804.00	-59.52%	931,807.00	-4.16%	893,033.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,214,914.00)		(43,152.00)		0.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,258,066.00		43,152.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		43,152.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	43,152.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		43,152.00		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d, B2d, and B10. - Salaries are removed for expiring restricted funding sources.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,160,246.00	2.55%	6,317,057.00	2.69%	6,486,757.00
2. Federal Revenues	8100-8299	381,815.00	-51.12%	186,613.00	0.00%	186,613.00
3. Other State Revenues	8300-8599	868,588.00	-1.61%	854,621.00	0.00%	854,621.00
4. Other Local Revenues	8600-8799	259,501.00	0.00%	259,501.00	0.00%	259,501.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,670,150.00	-0.68%	7,617,792.00	2.23%	7,787,492.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,755,249.00		2,659,532.00
b. Step & Column Adjustment				34,232.00		42,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(129,949.00)		(13,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,755,249.00	-3.47%	2,659,532.00	1.11%	2,689,032.00
2. Classified Salaries						
a. Base Salaries				1,006,871.00		930,650.00
b. Step & Column Adjustment				24,751.00		19,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(100,972.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,006,871.00	-7.57%	930,650.00	2.10%	950,150.00
3. Employee Benefits	3000-3999	1,939,888.00	-3.30%	1,875,819.00	1.44%	1,902,818.00
4. Books and Supplies	4000-4999	869,597.00	-51.78%	419,359.00	0.00%	419,359.00
5. Services and Other Operating Expenditures	5000-5999	2,508,603.00	-12.02%	2,207,012.00	-10.61%	1,972,782.00
6. Capital Outlay	6000-6999	40,672.00	-80.33%	8,001.00	0.00%	8,001.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	268,288.00	0.00%	268,288.00	0.00%	268,288.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(65,623.00)	0.00%	(65,623.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	76,470.00	0.00%	76,470.00	0.00%	76,470.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(206,000.00)		0.00
11. Total (Sum lines B1 thru B10)		9,465,638.00	-13.65%	8,173,508.00	0.58%	8,221,277.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,795,488.00)		(555,716.00)		(433,785.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,980,821.00		2,185,333.00		1,629,617.00
2. Ending Fund Balance (Sum lines C and D1)		2,185,333.00		1,629,617.00		1,195,832.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	8,581.00		8,518.00		8,518.00
b. Restricted	9740	43,152.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,180,000.00		1,047,000.00		1,028,000.00
2. Unassigned/Unappropriated	9790	953,600.00		574,099.00		159,314.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,185,333.00		1,629,617.00		1,195,832.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,180,000.00		1,047,000.00		1,028,000.00
c. Unassigned/Unappropriated	9790	953,600.00		574,099.00		159,314.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,133,600.00		1,621,099.00		1,187,314.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		22.54%		19.83%		14.44%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		358.58		358.58		358.58
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		9,465,638.00		8,173,508.00		8,221,277.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		9,465,638.00		8,173,508.00		8,221,277.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		378,625.52		326,940.32		328,851.08
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		378,625.52		326,940.32		328,851.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	355,857.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					55,857.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					300,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	355,857.00	355,857.00	0.00	0.00

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	76,470.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					76,470.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	76,470.00	76,470.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).
Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	358.58	
District's ADA Standard Percentage Level:	2.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	409	396		
Charter School	0			
Total ADA	409	396	3.1%	Not Met
Second Prior Year (2022-23)				
District Regular	396	396		
Charter School	0			
Total ADA	396	396	N/A	Met
First Prior Year (2023-24)				
District Regular	351	395		
Charter School		0		
Total ADA	351	395	N/A	Met
Budget Year (2024-25)				
District Regular	379			
Charter School	0			
Total ADA	379			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	396	394		
Charter School	0	0		
Total Enrollment	396	394	0.5%	Met
Second Prior Year (2022-23)				
District Regular	396	400		
Charter School	0	0		
Total Enrollment	396	400	N/A	Met
First Prior Year (2023-24)				
District Regular	401	390		
Charter School	0	0		
Total Enrollment	401	390	2.7%	Not Met
Budget Year (2024-25)				
District Regular	390			
Charter School	0			
Total Enrollment	390			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Prior Year CALPADS actuals were used, however 5 students did not enroll in the subsequent year. The District is carefully monitoring enrollment and area census information to ensure that enrollment projections are as accurate as possible.

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	396	394	
Charter School		0	
Total ADA/Enrollment	396	394	100.6%
Second Prior Year (2022-23)			
District Regular	396	400	
Charter School	0	0	
Total ADA/Enrollment	396	400	99.0%
First Prior Year (2023-24)			
District Regular	359	390	
Charter School		0	
Total ADA/Enrollment	359	390	91.9%
Historical Average Ratio:			97.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.7%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	359	390		
Charter School	0	0		
Total ADA/Enrollment	359	390	91.9%	Met
1st Subsequent Year (2025-26)				
District Regular	373	390		
Charter School	0	0		
Total ADA/Enrollment	373	390	95.6%	Met
2nd Subsequent Year (2026-27)				
District Regular	373	390		
Charter School	0	0		
Total ADA/Enrollment	373	390	95.6%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Necessary Small School

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	409.21	393.51	375.49	372.66
b.	Prior Year ADA (Funded)		409.21	393.51	375.49
c.	Difference (Step 1a minus Step 1b)		(15.70)	(18.02)	(2.83)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(3.84%)	(4.58%)	(.75%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		6,375,083.00	6,160,246.00	6,317,057.00
b1.	COLA percentage		8.22%	1.07%	2.93%
b2.	COLA amount (proxy for purposes of this criterion)		524,031.82	65,914.63	185,089.77
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	1.07%	2.93%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			4.38%	(3.51%)	2.18%
LCFF Revenue Standard (Step 3, plus/minus 1%):			N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,778,334.00	3,778,334.00	3,778,334.00	3,778,334.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	7.22% to 9.22%	0.07% to 2.07%	1.93% to 3.93%

4B. Calculating the District's Projected Change in LCFF Revenue

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	6,375,083.00	6,160,246.00	6,317,057.00	6,486,757.00
District's Projected Change in LCFF Revenue:		(3.37%)	2.55%	2.69%
Necessary Small School Standard		7.22% to 9.22%	0.07% to 2.07%	1.93% to 3.93%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

District's enrollment and attendance are projected to remain at current levels; all changes are associated with fluctuations in the COLA.

5. **CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	3,579,237.47	5,120,793.25	69.9%
Second Prior Year (2022-23)	4,308,194.35	6,464,666.44	66.6%
First Prior Year (2023-24)	4,857,214.00	6,974,783.00	69.6%
Historical Average Ratio:			68.7%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	64.7% to 72.7%	64.7% to 72.7%	64.7% to 72.7%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	4,808,469.00	7,087,364.00	67.8%	Met
1st Subsequent Year (2025-26)	4,886,336.00	7,165,231.00	68.2%	Met
2nd Subsequent Year (2026-27)	4,972,879.00	7,251,774.00	68.6%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

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

Explanation:
(required if NOT met)

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

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

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

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.38%	(3.51%)	2.18%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.62% to 14.38%	-13.51% to 6.49%	-7.82% to 12.18%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.62% to 9.38%	-8.51% to 1.49%	-2.82% to 7.18%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	1,024,586.00		
Budget Year (2024-25)	381,815.00	(62.73%)	Yes
1st Subsequent Year (2025-26)	186,613.00	(51.12%)	Yes
2nd Subsequent Year (2026-27)	186,613.00	0.00%	No

Explanation:

(required if Yes)

Federal Revenues decreased between 2023-24 and 2024-25 as a result of expiring COVID-19 related funds. After 2024-25 all Federal Revenue sources are on-going and stable funding sources, resulting in no changes projected in future years. The District will make adjustments when GANs are received in future years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2023-24)	720,315.00		
Budget Year (2024-25)	868,588.00	20.58%	Yes
1st Subsequent Year (2025-26)	854,621.00	(1.61%)	No
2nd Subsequent Year (2026-27)	854,621.00	0.00%	No

Explanation:

(required if Yes)

State Revenues appear to increase between 2023-24 and 2024-25, this is due to the correction needed for Resource 6054. After 2024-25 all State Revenue sources are on-going and stable funding sources, resulting in no changes projected in future years. The District will make adjustments when GANs are received in future years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2023-24)	398,637.00		
Budget Year (2024-25)	259,501.00	(34.90%)	Yes
1st Subsequent Year (2025-26)	259,501.00	0.00%	No
2nd Subsequent Year (2026-27)	259,501.00	0.00%	No

Explanation:

(required if Yes)

Decrease from 2023-24 to 2024-25 is related in most part to the projected decrease in interest revenue. If quarterly interest revenues exceed projections, revisions will be made in subsequent reporting periods.

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

First Prior Year (2023-24)	480,676.00		
Budget Year (2024-25)	869,597.00	80.91%	Yes
1st Subsequent Year (2025-26)	419,359.00	(51.78%)	Yes
2nd Subsequent Year (2026-27)	419,359.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies have increased mostly due to fully budgeting restricted fund balances associated with programs such as Arts, Music, and Instructional Materials Block Grant.

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

First Prior Year (2023-24)	2,002,688.00		
Budget Year (2024-25)	2,508,603.00	25.26%	Yes
1st Subsequent Year (2025-26)	2,207,012.00	(12.02%)	Yes
2nd Subsequent Year (2026-27)	1,972,782.00	(10.61%)	Yes

Explanation:
(required if Yes)

Services and Other Operating Expenditures have increased mostly due to the prior year transportation accrual correction, as well as budgeting restricted fund balances in a variety of programs.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2023-24)	2,143,538.00		
Budget Year (2024-25)	1,509,904.00	(29.56%)	Not Met
1st Subsequent Year (2025-26)	1,300,735.00	(13.85%)	Not Met
2nd Subsequent Year (2026-27)	1,300,735.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2023-24)	2,483,364.00		
Budget Year (2024-25)	3,378,200.00	36.03%	Not Met
1st Subsequent Year (2025-26)	2,626,371.00	(22.26%)	Not Met
2nd Subsequent Year (2026-27)	2,392,141.00	(8.92%)	Not Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Federal Revenues decreased between 2023-24 and 2024-25 as a result of expiring COVID-19 related funds. After 2024-25 all Federal Revenue sources are on-going and stable funding sources, resulting in no changes projected in future years. The District will make adjustments when GANs are received in future years.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

State Revenues appear to increase between 2023-24 and 2024-25, this is due to the correction needed for Resource 6054. After 2024-25 all State Revenue sources are on-going and stable funding sources, resulting in no changes projected in future years. The District will make adjustments when GANs are received in future years.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

Decrease from 2023-24 to 2024-25 is related in most part to the projected decrease in interest revenue. If quarterly interest revenues exceed projections, revisions will be made in subsequent reporting periods.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Books and Supplies have increased mostly due to fully budgeting restricted fund balances associated with programs such as Arts, Music, and Instructional Materials Block Grant.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

Services and Other Operating Expenditures have increased mostly due to the prior year transportation accrual correction, as well as budgeting restricted fund balances in a variety of programs.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE:

EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	9,091,866.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	9,091,866.00	272,755.98	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

Explanation:
(required if NOT met
and Other is marked)

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☒ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	830,000.00	1,090,000.00	1,190,000.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,558,768.20	1,946,004.03	1,524,174.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	4,388,768.20	3,036,004.03	2,714,174.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,656,472.40	8,703,871.96	9,511,400.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	6,656,472.40	8,703,871.96	9,511,400.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	65.9%	34.9%	28.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		22.0%	11.6%	9.5%

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

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	1,651,411.74	5,194,228.21	N/A	Met
Second Prior Year (2022-23)	(1,735,763.17)	7,256,624.73	23.9%	Not Met
First Prior Year (2023-24)	(529,732.00)	7,330,640.00	7.2%	Met
Budget Year (2024-25) (Information only)	(580,574.00)	7,163,834.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any , has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. **CRITERION: Fund and Cash Balances**

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	3,024,380.00	3,336,839.46	N/A		Met
Second Prior Year (2022-23)	3,927,097.00	4,988,251.20	N/A		Met
First Prior Year (2023-24)	4,511,773.00	3,252,487.00	27.9%		Not Met
Budget Year (2024-25) (Information only)	2,722,755.00				

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	1.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$87,000 (greater of)	0 to 300
4% or \$87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	359	359	359
District's Reserve Standard Percentage Level:	4%	4%	4%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	9,465,638.00	8,173,508.00	8,221,277.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	9,465,638.00	8,173,508.00	8,221,277.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	378,625.52	326,940.32	328,851.08
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)		87,000.00	87,000.00	87,000.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		378,625.52	326,940.32	328,851.08

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,180,000.00	1,047,000.00	1,028,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	953,600.00	574,099.00	159,314.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	2,133,600.00	1,621,099.00	1,187,314.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	22.54%	19.83%	14.44%
District's Reserve Standard (Section 10B, Line 7):		378,625.52	326,940.32	328,851.08
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

Yes

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

Yes

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

Forest Reserve Funds are reauthorized annually. If these funds are not reauthorized, the District had sufficient reserves.

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to
+\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(339,123.00)			
Budget Year (2024-25)	(16,892.00)	(322,231.00)	(95.0%)	Not Met
1st Subsequent Year (2025-26)	(27,826.00)	10,934.00	64.7%	Met
2nd Subsequent Year (2026-27)	(32,204.00)	4,378.00	15.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	355,857.00			
Budget Year (2024-25)	76,470.00	(279,387.00)	(78.5%)	Not Met
1st Subsequent Year (2025-26)	76,470.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	76,470.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

The District has updated the budgeting method related to Title I, resulting in a decrease to contributions.

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

Transfers to Fund 40 have been eliminated in 2024-25 as well as subsequent years.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			

Other Long-term Commitments (do not include OPEB):

TOTAL:				0

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes
to increase in total
annual pay ments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	<div>Yes</div>		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	<div>No</div>		
	b. Do benefits continue past age 65?	<div>No</div>		
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	<div>.</div>		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<div>Pay-as-you-go</div>		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		<div>0</div>	<div>0</div>	
4.	OPEB Liabilities			
	a. Total OPEB liability	<div>348,770.00</div>		
	b. OPEB plan(s) fiduciary net position (if applicable)	<div>0.00</div>		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	<div>348,770.00</div>		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<div>Actuarial</div>		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	<div>6/30/2022</div>		
5.	OPEB Contributions	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	<div>348,770.00</div>	<div>348,770.00</div>	<div>348,770.00</div>
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	<div>37,624.00</div>	<div>37,624.00</div>	<div>37,624.00</div>
	d. Number of retirees receiving OPEB benefits	<div>2.00</div>	<div>0.00</div>	<div>0.00</div>

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1

Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2

Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	30.9	27.9	27.9	27.9

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2024-25 Negotiations have not been settled.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

\$22,844

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

No	No	No
472782	472782	472782
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
	\$35,279	\$35,956
1.9%	1.9%	1.9%

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	26.1	26.6	26.6	26.6

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2024-25 Negotiations have not been settled.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

\$12,672

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

0

0

0

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

No

No

No

2. Total cost of H&W benefits

196724

196724

196724

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

0.0%

0.0%

0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

Yes

Yes

Yes

2. Cost of step & column adjustments

\$19,477

\$19,891

3. Percent change in step & column over prior year

2.1%

2.1%

2.1%

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?

No

No

No

2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No

No

No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	3	3	3	3

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

--

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement
% change in salary schedule from prior year (may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. Percent change in step & column over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 25, 2024

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.
Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

District Superintendent was hired within the last 12 months.

End of School District Budget Criteria and Standards Review

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	358.58	
District's ADA Standard Percentage Level:	2.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	409	396		
Charter School	0			
Total ADA	409	396	3.1%	Not Met
Second Prior Year (2022-23)				
District Regular	396	396		
Charter School	0			
Total ADA	396	396	N/A	Met
First Prior Year (2023-24)				
District Regular	351	395		
Charter School		0		
Total ADA	351	395	N/A	Met
Budget Year (2024-25)				
District Regular	379			
Charter School	0			
Total ADA	379			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	396	394		
Charter School	0	0		
Total Enrollment	396	394	0.5%	Met
Second Prior Year (2022-23)				
District Regular	396	400		
Charter School	0	0		
Total Enrollment	396	400	N/A	Met
First Prior Year (2023-24)				
District Regular	401	390		
Charter School	0	0		
Total Enrollment	401	390	2.7%	Not Met
Budget Year (2024-25)				
District Regular	390			
Charter School	0			
Total Enrollment	390			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Prior Year CALPADS actuals were used, however 5 students did not enroll in the subsequent year. The District is carefully monitoring enrollment and area census information to ensure that enrollment projections are as accurate as possible.

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	396	394	
Charter School		0	
Total ADA/Enrollment	396	394	100.6%
Second Prior Year (2022-23)			
District Regular	396	400	
Charter School	0	0	
Total ADA/Enrollment	396	400	99.0%
First Prior Year (2023-24)			
District Regular	359	390	
Charter School		0	
Total ADA/Enrollment	359	390	91.9%
Historical Average Ratio:			97.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.7%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	359	390		
Charter School	0	0		
Total ADA/Enrollment	359	390	91.9%	Met
1st Subsequent Year (2025-26)				
District Regular	373	390		
Charter School	0	0		
Total ADA/Enrollment	373	390	95.6%	Met
2nd Subsequent Year (2026-27)				
District Regular	373	390		
Charter School	0	0		
Total ADA/Enrollment	373	390	95.6%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Necessary Small School

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	409.21	393.51	375.49	372.66
b.	Prior Year ADA (Funded)		409.21	393.51	375.49
c.	Difference (Step 1a minus Step 1b)		(15.70)	(18.02)	(2.83)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(3.84%)	(4.58%)	(.75%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		6,375,083.00	6,160,246.00	6,317,057.00
b1.	COLA percentage		8.22%	1.07%	2.93%
b2.	COLA amount (proxy for purposes of this criterion)		524,031.82	65,914.63	185,089.77
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	1.07%	2.93%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			4.38%	(3.51%)	2.18%
LCFF Revenue Standard (Step 3, plus/minus 1%):			N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,778,334.00	3,778,334.00	3,778,334.00	3,778,334.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	7.22% to 9.22%	0.07% to 2.07%	1.93% to 3.93%

4B. Calculating the District's Projected Change in LCFF Revenue

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	6,375,083.00	6,160,246.00	6,317,057.00	6,486,757.00
District's Projected Change in LCFF Revenue:		(3.37%)	2.55%	2.69%
Necessary Small School Standard		7.22% to 9.22%	0.07% to 2.07%	1.93% to 3.93%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

District's enrollment and attendance are projected to remain at current levels; all changes are associated with fluctuations in the COLA.

5. **CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	3,579,237.47	5,120,793.25	69.9%
Second Prior Year (2022-23)	4,308,194.35	6,464,666.44	66.6%
First Prior Year (2023-24)	4,857,214.00	6,974,783.00	69.6%
	Historical Average Ratio:		68.7%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	64.7% to 72.7%	64.7% to 72.7%	64.7% to 72.7%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	4,808,469.00	7,087,364.00	67.8%	Met
1st Subsequent Year (2025-26)	4,886,336.00	7,165,231.00	68.2%	Met
2nd Subsequent Year (2026-27)	4,972,879.00	7,251,774.00	68.6%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.38%	(3.51%)	2.18%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.62% to 14.38%	-13.51% to 6.49%	-7.82% to 12.18%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.62% to 9.38%	-8.51% to 1.49%	-2.82% to 7.18%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	1,024,586.00		
Budget Year (2024-25)	381,815.00	(62.73%)	Yes
1st Subsequent Year (2025-26)	186,613.00	(51.12%)	Yes
2nd Subsequent Year (2026-27)	186,613.00	0.00%	No

Explanation:

(required if Yes)

Federal Revenues decreased between 2023-24 and 2024-25 as a result of expiring COVID-19 related funds. After 2024-25 all Federal Revenue sources are on-going and stable funding sources, resulting in no changes projected in future years. The District will make adjustments when GANs are received in future years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2023-24)	720,315.00		
Budget Year (2024-25)	868,588.00	20.58%	Yes
1st Subsequent Year (2025-26)	854,621.00	(1.61%)	No
2nd Subsequent Year (2026-27)	854,621.00	0.00%	No

Explanation:

(required if Yes)

State Revenues appear to increase between 2023-24 and 2024-25, this is due to the correction needed for Resource 6054. After 2024-25 all State Revenue sources are on-going and stable funding sources, resulting in no changes projected in future years. The District will make adjustments when GANs are received in future years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2023-24)	398,637.00		
Budget Year (2024-25)	259,501.00	(34.90%)	Yes
1st Subsequent Year (2025-26)	259,501.00	0.00%	No
2nd Subsequent Year (2026-27)	259,501.00	0.00%	No

Explanation:

(required if Yes)

Decrease from 2023-24 to 2024-25 is related in most part to the projected decrease in interest revenue. If quarterly interest revenues exceed projections, revisions will be made in subsequent reporting periods.

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

First Prior Year (2023-24)	480,676.00		
Budget Year (2024-25)	869,597.00	80.91%	Yes
1st Subsequent Year (2025-26)	419,359.00	(51.78%)	Yes
2nd Subsequent Year (2026-27)	419,359.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies have increased mostly due to fully budgeting restricted fund balances associated with programs such as Arts, Music, and Instructional Materials Block Grant.

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

First Prior Year (2023-24)	2,002,688.00		
Budget Year (2024-25)	2,508,603.00	25.26%	Yes
1st Subsequent Year (2025-26)	2,207,012.00	(12.02%)	Yes
2nd Subsequent Year (2026-27)	1,972,782.00	(10.61%)	Yes

Explanation:
(required if Yes)

Services and Other Operating Expenditures have increased mostly due to the prior year transportation accrual correction, as well as budgeting restricted fund balances in a variety of programs.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2023-24)	2,143,538.00		
Budget Year (2024-25)	1,509,904.00	(29.56%)	Not Met
1st Subsequent Year (2025-26)	1,300,735.00	(13.85%)	Not Met
2nd Subsequent Year (2026-27)	1,300,735.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2023-24)	2,483,364.00		
Budget Year (2024-25)	3,378,200.00	36.03%	Not Met
1st Subsequent Year (2025-26)	2,626,371.00	(22.26%)	Not Met
2nd Subsequent Year (2026-27)	2,392,141.00	(8.92%)	Not Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Federal Revenues decreased between 2023-24 and 2024-25 as a result of expiring COVID-19 related funds. After 2024-25 all Federal Revenue sources are on-going and stable funding sources, resulting in no changes projected in future years. The District will make adjustments when GANs are received in future years.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

State Revenues appear to increase between 2023-24 and 2024-25, this is due to the correction needed for Resource 6054. After 2024-25 all State Revenue sources are on-going and stable funding sources, resulting in no changes projected in future years. The District will make adjustments when GANs are received in future years.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

Decrease from 2023-24 to 2024-25 is related in most part to the projected decrease in interest revenue. If quarterly interest revenues exceed projections, revisions will be made in subsequent reporting periods.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Books and Supplies have increased mostly due to fully budgeting restricted fund balances associated with programs such as Arts, Music, and Instructional Materials Block Grant.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

Services and Other Operating Expenditures have increased mostly due to the prior year transportation accrual correction, as well as budgeting restricted fund balances in a variety of programs.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	9,091,866.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	9,091,866.00	272,755.98	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

Explanation:
(required if NOT met
and Other is marked)

☐

Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☒

Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐

Other (explanation must be provided)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	830,000.00	1,090,000.00	1,190,000.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,558,768.20	1,946,004.03	1,524,174.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	4,388,768.20	3,036,004.03	2,714,174.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,656,472.40	8,703,871.96	9,511,400.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	6,656,472.40	8,703,871.96	9,511,400.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	65.9%	34.9%	28.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		22.0%	11.6%	9.5%

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

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	1,651,411.74	5,194,228.21	N/A	Met
Second Prior Year (2022-23)	(1,735,763.17)	7,256,624.73	23.9%	Not Met
First Prior Year (2023-24)	(529,732.00)	7,330,640.00	7.2%	Met
Budget Year (2024-25) (Information only)	(580,574.00)	7,163,834.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any , has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2021-22)	3,024,380.00	3,336,839.46	N/A	Met
Second Prior Year (2022-23)	3,927,097.00	4,988,251.20	N/A	Met
First Prior Year (2023-24)	4,511,773.00	3,252,487.00	27.9%	Not Met
Budget Year (2024-25) (Information only)	2,722,755.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	1.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$87,000 (greater of)	0 to 300
4% or \$87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	359	359	359
District's Reserve Standard Percentage Level:	4%	4%	4%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	9,465,638.00	8,173,508.00	8,221,277.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	9,465,638.00	8,173,508.00	8,221,277.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	378,625.52	326,940.32	328,851.08
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)		87,000.00	87,000.00	87,000.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		378,625.52	326,940.32	328,851.08

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,180,000.00	1,047,000.00	1,028,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	953,600.00	574,099.00	159,314.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	2,133,600.00	1,621,099.00	1,187,314.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	22.54%	19.83%	14.44%
District's Reserve Standard (Section 10B, Line 7):		378,625.52	326,940.32	328,851.08
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

Yes

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

Yes

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

Forest Reserve Funds are reauthorized annually. If these funds are not reauthorized, the District had sufficient reserves.

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to
+\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(339,123.00)			
Budget Year (2024-25)	(16,892.00)	(322,231.00)	(95.0%)	Not Met
1st Subsequent Year (2025-26)	(27,826.00)	10,934.00	64.7%	Met
2nd Subsequent Year (2026-27)	(32,204.00)	4,378.00	15.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	355,857.00			
Budget Year (2024-25)	76,470.00	(279,387.00)	(78.5%)	Not Met
1st Subsequent Year (2025-26)	76,470.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	76,470.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

The District has updated the budgeting method related to Title I, resulting in a decrease to contributions.

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

Transfers to Fund 40 have been eliminated in 2024-25 as well as subsequent years.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			

Other Long-term Commitments (do not include OPEB):

TOTAL:				0

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes
to increase in total
annual pay ments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	<div>Yes</div>		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	<div>No</div>		
	b. Do benefits continue past age 65?	<div>No</div>		
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	<div>.</div>		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<div>Pay-as-you-go</div>		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		<div>0</div>	<div>0</div>	
4.	OPEB Liabilities			
	a. Total OPEB liability	<div>348,770.00</div>		
	b. OPEB plan(s) fiduciary net position (if applicable)	<div>0.00</div>		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	<div>348,770.00</div>		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<div>Actuarial</div>		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	<div>6/30/2022</div>		
5.	OPEB Contributions	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	<div>348,770.00</div>	<div>348,770.00</div>	<div>348,770.00</div>
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	<div>0.00</div>	<div>0.00</div>	<div>0.00</div>
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	<div>37,624.00</div>	<div>37,624.00</div>	<div>37,624.00</div>
	d. Number of retirees receiving OPEB benefits	<div>2.00</div>	<div>0.00</div>	<div>0.00</div>

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1

Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2

Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	30.9	27.9	27.9	27.9

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2024-25 Negotiations have not been settled.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

\$22,844

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

0	0	0
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Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

No	No	No
472782	472782	472782
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		

--

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
	\$35,279	\$35,956
1.9%	1.9%	1.9%

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	26.1	26.6	26.6	26.6

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2024-25 Negotiations have not been settled.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

\$12,672

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

0 0 0

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

No	No	No
196724	196724	196724
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
	\$19,477	\$19,891
2.1%	2.1%	2.1%

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	3	3	3	3

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

--

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement
% change in salary schedule from prior year (may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. Percent change in step & column over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 25, 2024

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.
Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

District Superintendent was hired within the last 12 months.

End of School District Budget Criteria and Standards Review

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

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

Public Hearing:

Place: 130 School St. Downieville CA 95936

Date: 6/11/24

Time: 6:00 PM

Adoption Date: 6/25/24

Signed: _____

Clerk/Secretary of the County Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: James Berardi

Title: Superintendent

Telephone: 530-289-3473

E-mail: jberardi@spjUSD.org

To update our mailing database, please complete the following:

Superintendent's Name: James Berardi

Chief Business Official's Name: Vacant

CBO's Title: _____

CBO's Telephone: _____

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multi year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP		X
			06/25/2024	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/25/24

For additional information on this certification, please contact:

Name: James Berardi
Title: Superintendent
Telephone: 530-289-3473
E-mail: jberardi@spjUSD.org

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	2,089,930.00	0.00	2,089,930.00	1,677,411.00	0.00	1,677,411.00	-19.7%
2) Federal Revenue		8100-8299	0.00	160,985.00	160,985.00	0.00	171,487.00	171,487.00	6.5%
3) Other State Revenue		8300-8599	4,951.00	976,495.00	981,446.00	4,961.00	924,563.00	929,524.00	-5.3%
4) Other Local Revenue		8600-8799	484,360.00	251,170.00	735,530.00	420,000.00	175,839.00	595,839.00	-19.0%
5) TOTAL, REVENUES			2,579,241.00	1,388,650.00	3,967,891.00	2,102,372.00	1,271,889.00	3,374,261.00	-15.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	440,542.00	272,227.00	712,769.00	437,138.00	270,751.00	707,889.00	-0.7%
2) Classified Salaries		2000-2999	491,752.00	168,663.00	660,415.00	570,291.00	158,264.00	728,555.00	10.3%
3) Employee Benefits		3000-3999	522,510.00	219,207.00	741,717.00	561,723.00	220,509.00	782,232.00	5.5%
4) Books and Supplies		4000-4999	25,813.00	73,503.00	99,316.00	24,616.00	146,453.00	171,069.00	72.2%
5) Services and Other Operating Expenditures		5000-5999	388,269.00	454,179.00	842,448.00	463,338.00	707,534.00	1,170,872.00	39.0%
6) Capital Outlay		6000-6999	43,236.00	90,515.00	133,751.00	35,000.00	25,000.00	60,000.00	-55.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(101,468.00)	86,593.00	(14,875.00)	(137,902.00)	114,249.00	(23,653.00)	59.0%
9) TOTAL, EXPENDITURES			1,810,654.00	1,364,887.00	3,175,541.00	1,954,204.00	1,642,760.00	3,596,964.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			768,587.00	23,763.00	792,350.00	148,168.00	(370,871.00)	(222,703.00)	-128.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	46,000.00	0.00	46,000.00	46,000.00	0.00	46,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	(4,536.00)	4,536.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			46,000.00	0.00	46,000.00	41,464.00	4,536.00	46,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			814,587.00	23,763.00	838,350.00	189,632.00	(366,335.00)	(176,703.00)	-121.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,123,018.00	840,569.00	6,963,587.00	6,937,605.00	864,332.00	7,801,937.00	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,123,018.00	840,569.00	6,963,587.00	6,937,605.00	864,332.00	7,801,937.00	12.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,123,018.00	840,569.00	6,963,587.00	6,937,605.00	864,332.00	7,801,937.00	12.0%
2) Ending Balance, June 30 (E + F1e)			6,937,605.00	864,332.00	7,801,937.00	7,127,237.00	497,997.00	7,625,234.00	-2.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	600.00	0.00	600.00	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	864,332.00	864,332.00	0.00	497,997.00	497,997.00	-42.4%
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	167,552.00	0.00	167,552.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	430,000.00	0.00	430,000.00	486,000.00	0.00	486,000.00	13.0%
Unassigned/Unappropriated Amount		9790	6,339,453.00	0.00	6,339,453.00	6,640,637.00	0.00	6,640,637.00	4.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,752,522.14	(1,193,503.75)	5,559,018.39				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	600.00	0.00	600.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	704.00	0.00	704.00				
4) Due from Grantor Government		9290	0.00	1,909,041.58	1,909,041.58				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

DescriptionResource CodesObject Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			6,753,826.14	715,537.83	7,469,363.97				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	102,401.45	0.00	102,401.45				
2) Due to Grantor Governments		9590	0.00	177.82	177.82				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	125,817.34	125,817.34				
6) TOTAL, LIABILITIES			102,401.45	125,995.16	228,396.61				
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)			6,651,424.69	589,542.67	7,240,967.36				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,341,607.00	0.00	1,341,607.00	1,356,190.00	0.00	1,356,190.00	1.1%
Education Protection Account State Aid - Current Year		8012	237,051.00	0.00	237,051.00	237,051.00	0.00	237,051.00	0.0%
State Aid - Prior Years		8019	427,102.00	0.00	427,102.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	3,550.00	0.00	3,550.00	80,111.00	0.00	80,111.00	2,156.6%
Unsecured Roll Taxes		8042	79,020.00	0.00	79,020.00	2,350.00	0.00	2,350.00	-97.0%
Prior Years' Taxes		8043	100.00	0.00	100.00	107.00	0.00	107.00	7.0%
Supplemental Taxes		8044	1,500.00	0.00	1,500.00	1,602.00	0.00	1,602.00	6.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	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 Sups.		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			2,089,930.00	0.00	2,089,930.00	1,677,411.00	0.00	1,677,411.00	-19.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,089,930.00	0.00	2,089,930.00	1,677,411.00	0.00	1,677,411.00	-19.7%
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	114,411.00	114,411.00	0.00	120,251.00	120,251.00	5.1%
Special Education Discretionary Grants		8182	0.00	20,185.00	20,185.00	0.00	24,847.00	24,847.00	23.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

DescriptionResource CodesObject Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		0.00	0.00		0.00	0.00	0.0%
				0.00	0.00		0.00	0.00	0.0%
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	26,389.00	26,389.00	0.00	26,389.00	26,389.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	160,985.00	160,985.00	0.00	171,487.00	171,487.00	6.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		646,955.00	646,955.00		645,437.00	645,437.00	-0.2%
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	0.00	0.00	0.00	0.00	0.00	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	1,045.00	0.00	1,045.00	1,045.00	0.00	1,045.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,616.00	1,470.00	5,086.00	3,616.00	1,470.00	5,086.00	0.0%
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			0.00	0.00	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%
Drug/Alcohol/Tobacco Funds				75,000.00	75,000.00		75,000.00	75,000.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	290.00	253,070.00	253,360.00	300.00	202,656.00	202,956.00	-19.9%
TOTAL, OTHER STATE REVENUE			4,951.00	976,495.00	981,446.00	4,961.00	924,563.00	929,524.00	-5.3%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	102,031.00	0.00	102,031.00	45,000.00	0.00	45,000.00	-55.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	368,000.00	0.00	368,000.00	368,000.00	0.00	368,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	14,329.00	87,332.00	101,661.00	7,000.00	12,001.00	19,001.00	-81.3%
Tuition		8710	0.00	163,838.00	163,838.00	0.00	163,838.00	163,838.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			484,360.00	251,170.00	735,530.00	420,000.00	175,839.00	595,839.00	-19.0%
TOTAL, REVENUES			2,579,241.00	1,388,650.00	3,967,891.00	2,102,372.00	1,271,889.00	3,374,261.00	-15.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	280,242.00	165,526.00	445,768.00	288,838.00	165,632.00	454,470.00	2.0%
Certificated Pupil Support Salaries		1200	1,600.00	35,534.00	37,134.00	0.00	26,175.00	26,175.00	-29.5%
Certificated Supervisors' and Administrators' Salaries		1300	158,700.00	71,167.00	229,867.00	148,300.00	78,944.00	227,244.00	-1.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			440,542.00	272,227.00	712,769.00	437,138.00	270,751.00	707,889.00	-0.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	112,240.00	85,420.00	197,660.00	94,181.00	94,727.00	188,908.00	-4.4%
Classified Support Salaries		2200	74,257.00	48,483.00	122,740.00	79,292.00	48,604.00	127,896.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	72,252.00	20,000.00	92,252.00	148,879.00	0.00	148,879.00	61.4%
Clerical, Technical and Office Salaries		2400	233,003.00	0.00	233,003.00	247,939.00	0.00	247,939.00	6.4%
Other Classified Salaries		2900	0.00	14,760.00	14,760.00	0.00	14,933.00	14,933.00	1.2%
TOTAL, CLASSIFIED SALARIES			491,752.00	168,663.00	660,415.00	570,291.00	158,264.00	728,555.00	10.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	83,618.00	111,983.00	195,601.00	83,108.00	112,656.00	195,764.00	0.1%
PERS		3201-3202	121,748.00	31,753.00	153,501.00	153,688.00	31,054.00	184,742.00	20.4%
OASDI/Medicare/Alternative		3301-3302	44,281.00	17,064.00	61,345.00	48,585.00	17,575.00	66,160.00	7.8%
Health and Welfare Benefits		3401-3402	220,216.00	39,799.00	260,015.00	237,207.00	41,015.00	278,222.00	7.0%
Unemployment Insurance		3501-3502	929.00	689.00	1,618.00	504.00	227.00	731.00	-54.8%
Workers' Compensation		3601-3602	36,029.00	17,919.00	53,948.00	38,631.00	17,982.00	56,613.00	4.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,689.00	0.00	15,689.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			522,510.00	219,207.00	741,717.00	561,723.00	220,509.00	782,232.00	5.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	9,021.00	9,021.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,888.00	67,410.00	88,298.00	17,808.00	113,506.00	131,314.00	48.7%
Noncapitalized Equipment		4400	4,925.00	6,093.00	11,018.00	6,808.00	23,926.00	30,734.00	178.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,813.00	73,503.00	99,316.00	24,616.00	146,453.00	171,069.00	72.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.0%
Travel and Conferences		5200	18,665.00	6,124.00	24,789.00	18,858.00	4,259.00	23,117.00	-6.7%
Dues and Memberships		5300	23,763.00	3,160.00	26,923.00	33,663.00	2,405.00	36,068.00	34.0%
Insurance	5400 - 5450		0.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	0.0%
Operations and Housekeeping Services		5500	1,292.00	15,000.00	16,292.00	1,400.00	15,000.00	16,400.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	770.00	1,000.00	1,770.00	1,500.00	1,000.00	2,500.00	41.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	337,347.00	362,602.00	699,949.00	393,317.00	618,870.00	1,012,187.00	44.6%
Communications		5900	6,432.00	1,293.00	7,725.00	14,600.00	1,000.00	15,600.00	101.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			388,269.00	454,179.00	842,448.00	463,338.00	707,534.00	1,170,872.00	39.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	43,236.00	25,000.00	68,236.00	0.00	25,000.00	25,000.00	-63.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	65,515.00	65,515.00	20,000.00	0.00	20,000.00	-69.5%
Equipment Replacement		6500	0.00	0.00	0.00	15,000.00	0.00	15,000.00	New
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			43,236.00	90,515.00	133,751.00	35,000.00	25,000.00	60,000.00	-55.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(86,593.00)	86,593.00	0.00	(114,249.00)	114,249.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(14,875.00)	0.00	(14,875.00)	(23,653.00)	0.00	(23,653.00)	59.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(101,468.00)	86,593.00	(14,875.00)	(137,902.00)	114,249.00	(23,653.00)	59.0%
TOTAL, EXPENDITURES			1,810,654.00	1,364,887.00	3,175,541.00	1,954,204.00	1,642,760.00	3,596,964.00	13.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	46,000.00	0.00	46,000.00	46,000.00	0.00	46,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			46,000.00	0.00	46,000.00	46,000.00	0.00	46,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	(4,536.00)	4,536.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	(4,536.00)	4,536.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			46,000.00	0.00	46,000.00	41,464.00	4,536.00	46,000.00	0.0%

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	2,089,930.00	0.00	2,089,930.00	1,677,411.00	0.00	1,677,411.00	-19.7%
2) Federal Revenue		8100-8299	0.00	160,985.00	160,985.00	0.00	171,487.00	171,487.00	6.5%
3) Other State Revenue		8300-8599	4,951.00	976,495.00	981,446.00	4,961.00	924,563.00	929,524.00	-5.3%
4) Other Local Revenue		8600-8799	484,360.00	251,170.00	735,530.00	420,000.00	175,839.00	595,839.00	-19.0%
5) TOTAL, REVENUES			2,579,241.00	1,388,650.00	3,967,891.00	2,102,372.00	1,271,889.00	3,374,261.00	-15.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	648,684.00	505,591.00	1,154,275.00	627,100.00	649,184.00	1,276,284.00	10.6%
2) Instruction - Related Services	2000-2999		198,355.00	142,441.00	340,796.00	184,032.00	148,873.00	332,905.00	-2.3%
3) Pupil Services	3000-3999		108,835.00	297,646.00	406,481.00	130,887.00	491,059.00	621,946.00	53.0%
4) Ancillary Services	4000-4999		0.00	96,640.00	96,640.00	0.00	37,199.00	37,199.00	-61.5%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		787,622.00	235,344.00	1,022,966.00	979,185.00	233,695.00	1,212,880.00	18.6%
8) Plant Services	8000-8999		67,158.00	87,225.00	154,383.00	33,000.00	82,750.00	115,750.00	-25.0%
9) Other Outgo	9000-9999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES				1,810,654.00	1,364,887.00	3,175,541.00	1,954,204.00	1,642,760.00	3,596,964.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			768,587.00	23,763.00	792,350.00	148,168.00	(370,871.00)	(222,703.00)	-128.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		46,000.00	0.00	46,000.00	46,000.00	0.00	46,000.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	(4,536.00)	4,536.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			46,000.00	0.00	46,000.00	41,464.00	4,536.00	46,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			814,587.00	23,763.00	838,350.00	189,632.00	(366,335.00)	(176,703.00)	-121.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		6,123,018.00	840,569.00	6,963,587.00	6,937,605.00	864,332.00	7,801,937.00	12.0%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,123,018.00	840,569.00	6,963,587.00	6,937,605.00	864,332.00	7,801,937.00	12.0%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,123,018.00	840,569.00	6,963,587.00	6,937,605.00	864,332.00	7,801,937.00	12.0%
2) Ending Balance, June 30 (E + F1e)			6,937,605.00	864,332.00	7,801,937.00	7,127,237.00	497,997.00	7,625,234.00	-2.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		600.00	0.00	600.00	600.00	0.00	600.00	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	864,332.00	864,332.00	0.00	497,997.00	497,997.00	-42.4%
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		167,552.00	0.00	167,552.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		430,000.00	0.00	430,000.00	486,000.00	0.00	486,000.00	13.0%
Unassigned/Unappropriated Amount	9790		6,339,453.00	0.00	6,339,453.00	6,640,637.00	0.00	6,640,637.00	4.8%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6057	Child Dev : Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	15,000.00	0.00
6300	Lottery : Instructional Materials	7,551.00	0.00
6500	Special Education	357,725.00	497,997.00
6546	Mental Health-Related Services	83,521.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,611.00	0.00
7435	Learning Recovery Emergency Block Grant	14,023.00	0.00
9010	Other Restricted Local	376,901.00	0.00
Total, Restricted Balance		864,332.00	497,997.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	456,104.00	456,104.00	0.0%
4) Other Local Revenue		8600-8799	(8,714.00)	2,616.00	-130.0%
5) TOTAL, REVENUES			447,390.00	458,720.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	191,176.00	173,334.00	-9.3%
2) Classified Salaries		2000-2999	35,095.00	54,730.00	55.9%
3) Employee Benefits		3000-3999	96,621.00	101,241.00	4.8%
4) Books and Supplies		4000-4999	26,122.00	49,489.00	89.5%
5) Services and Other Operating Expenditures		5000-5999	45,602.00	31,062.00	-31.9%
6) Capital Outlay		6000-6999	279,844.00	64,106.00	-77.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,875.00	23,653.00	59.0%
9) TOTAL, EXPENDITURES			689,335.00	497,615.00	-27.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(241,945.00)	(38,895.00)	-83.9%
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)			(241,945.00)	(38,895.00)	-83.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	290,033.00	48,088.00	-83.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			290,033.00	48,088.00	-83.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			290,033.00	48,088.00	-83.4%
2) Ending Balance, June 30 (E + F1e)			48,088.00	9,193.00	-80.9%
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	48,088.00	9,193.00	-80.9%
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	86,921.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	77,442.49		
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			164,364.00		
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	1.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,952.14		
6) TOTAL, LIABILITIES			1,953.59		
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)			162,410.41		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	298,173.00	298,173.00	0.0%
All Other State Revenue	All Other	8590	157,931.00	157,931.00	0.0%
TOTAL, OTHER STATE REVENUE			456,104.00	456,104.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(8,714.00)	2,616.00	-130.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(8,714.00)	2,616.00	-130.0%
TOTAL, REVENUES			447,390.00	458,720.00	2.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	55,398.00	58,800.00	6.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	135,778.00	114,534.00	-15.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			191,176.00	173,334.00	-9.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	1,000.00	New
Classified Support Salaries		2200	0.00	3,572.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	35,095.00	50,158.00	42.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			35,095.00	54,730.00	55.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	35,622.00	38,307.00	7.5%
PERS		3201-3202	8,902.00	14,892.00	67.3%
OASDI/Medicare/Alternative		3301-3302	8,255.00	6,166.00	-25.3%
Health and Welfare Benefits		3401-3402	34,738.00	32,980.00	-5.1%
Unemployment Insurance		3501-3502	221.00	115.00	-48.0%
Workers' Compensation		3601-3602	8,883.00	8,781.00	-1.1%
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			96,621.00	101,241.00	4.8%
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	18,622.00	42,135.00	126.3%
Noncapitalized Equipment		4400	7,500.00	7,354.00	-1.9%
TOTAL, BOOKS AND SUPPLIES			26,122.00	49,489.00	89.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,660.00	1,648.00	-0.7%
Dues and Memberships		5300	1,190.00	708.00	-40.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,671.00	6,707.00	-47.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,545.00	1,178.00	-53.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,634.00	19,173.00	-22.2%
Communications		5900	2,902.00	1,648.00	-43.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,602.00	31,062.00	-31.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	279,844.00	64,106.00	-77.1%
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			279,844.00	64,106.00	-77.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	14,875.00	23,653.00	59.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,875.00	23,653.00	59.0%
TOTAL, EXPENDITURES			689,335.00	497,615.00	-27.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	456,104.00	456,104.00	0.0%
4) Other Local Revenue		8600-8799	(8,714.00)	2,616.00	-130.0%
5) TOTAL, REVENUES			447,390.00	458,720.00	2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		119,303.00	144,667.00	21.3%
2) Instruction - Related Services	2000-2999		260,097.00	252,321.00	-3.0%
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		14,875.00	23,653.00	59.0%
8) Plant Services	8000-8999		295,060.00	76,974.00	-73.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			689,335.00	497,615.00	-27.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(241,945.00)	(38,895.00)	-83.9%
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)			(241,945.00)	(38,895.00)	-83.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	290,033.00	48,088.00	-83.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			290,033.00	48,088.00	-83.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			290,033.00	48,088.00	-83.4%
2) Ending Balance, June 30 (E + F1e)			48,088.00	9,193.00	-80.9%
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	48,088.00	9,193.00	-80.9%
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%

		2023-24	
		Estimated	2024-25
		Actuals	Budget
Resource	Description		
9010	Other Restricted Local	48,088.00	9,193.00
Total, Restricted Balance		48,088.00	9,193.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	308,000.00	146,000.00	-52.6%
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			308,000.00	146,000.00	-52.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	262,000.00	100,000.00	-61.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			262,000.00	100,000.00	-61.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,000.00	46,000.00	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	46,000.00	46,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,000.00)	(46,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	46,000.00	46,000.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	262,000.00	100,000.00	-61.8%
TOTAL, FEDERAL REVENUE			308,000.00	146,000.00	-52.6%
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			308,000.00	146,000.00	-52.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	262,000.00	100,000.00	-61.8%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	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)			262,000.00	100,000.00	-61.8%
TOTAL, EXPENDITURES			262,000.00	100,000.00	-61.8%
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	46,000.00	46,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			46,000.00	46,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	308,000.00	146,000.00	-52.6%
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			308,000.00	146,000.00	-52.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	262,000.00	100,000.00	-61.8%
10) TOTAL, EXPENDITURES			262,000.00	100,000.00	-61.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			46,000.00	46,000.00	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	46,000.00	46,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,000.00)	(46,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.74	.74	.74	.74	.74	.74
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	13.34	13.34	13.34	13.34	13.34	13.34
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	14.08	14.08	14.08	14.08	14.08	14.08
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	14.08	14.08	14.08	14.08	14.08	14.08
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	372.66	372.66	372.66	372.66	372.66	372.66
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,175,541.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	212,045.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	133,751.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	178,247.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	163,838.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				475,836.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,487,660.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				0.00

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	2,051,273.31	205,127,331.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	2,051,273.31	205,127,331.00
B. Required effort (Line A.2 times 90%)	1,846,145.98	184,614,597.90
C. Current year expenditures (Line I.E and Line II.B)	2,487,660.00	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	184,614,597.90

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	100.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 206,986.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,907,915.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 10.85%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.
Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 113,406.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 107,551.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	9,346.95
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	230,303.95
9. Carry-Forward Adjustment (Part IV, Line F)	(46,681.41)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	183,622.54
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,114,275.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	340,796.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	406,481.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	31,125.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	93,224.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	6,681.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	709,663.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,316.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	76,800.05
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	394,616.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,180,977.05
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.24%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.77%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	230,303.95
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	63,697.28
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.71%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.71%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.71%) times Part III, Line B19); zero if positive	(46,681.41)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(46,681.41)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.77%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-23340.71) is applied to the current year calculation and the remainder (\$-23340.70) is deferred to one or more future years:	6.51%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-15560.47) is applied to the current year calculation and the remainder (\$-31120.94) is deferred to one or more future years:	6.75%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(46,681.41)

Approved
indirect
cost rate: 10.71%

Highest
rate used
in any
program: 10.71%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	148,040.00	15,855.00	10.71%
01	3315	19,656.00	2,105.00	10.71%
01	6500	463,755.00	49,668.00	10.71%
01	6520	18,066.00	1,934.00	10.71%
01	6546	34,793.00	3,725.00	10.71%
01	6680	37,234.00	266.00	0.71%
01	6685	24,944.00	2,556.00	10.25%
01	7366	80,199.00	8,589.00	10.71%
01	7368	17,720.00	1,897.00	10.71%
11	6391	282,678.00	5,844.00	2.07%
11	9010	106,738.00	9,031.00	8.46%

Budget, July 1
2023-24 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	3,060.00		6,081.00	9,141.00
2. State Lottery Revenue	8560	3,616.00		1,470.00	5,086.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,676.00	0.00	7,551.00	14,227.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	6,676.00		0.00	6,676.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		6,676.00	0.00	0.00	6,676.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	7,551.00	7,551.00
D. COMMENTS:					

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

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

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		372.66	0.00%	372.66	0.00%	372.66
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,677,411.00	0.00%	1,677,411.00	0.00%	1,677,411.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,961.00	0.00%	4,961.00	0.00%	4,961.00
4. Other Local Revenues	8600-8799	420,000.00	0.00%	420,000.00	0.00%	420,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	46,000.00	0.00%	46,000.00	0.00%	46,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,536.00)	0.00%	(4,536.00)	0.00%	(4,536.00)
6. Total (Sum lines A1 thru A5c)		2,143,836.00	0.00%	2,143,836.00	0.00%	2,143,836.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				437,138.00		444,132.00
b. Step & Column Adjustment				6,994.00		7,100.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	437,138.00	1.60%	444,132.00	1.60%	451,232.00
2. Classified Salaries						
a. Base Salaries				570,291.00		589,681.00
b. Step & Column Adjustment				19,390.00		20,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	570,291.00	3.40%	589,681.00	3.39%	609,681.00
3. Employee Benefits	3000-3999	561,723.00	2.81%	577,480.00	2.81%	593,721.00
4. Books and Supplies	4000-4999	24,616.00	0.00%	24,616.00	0.00%	24,616.00
5. Services and Other Operating Expenditures	5000-5999	463,338.00	0.00%	463,338.00	0.00%	463,338.00
6. Capital Outlay	6000-6999	35,000.00	0.00%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(137,902.00)	0.00%	(137,902.00)	0.00%	(137,902.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,954,204.00	2.16%	1,996,345.00	2.17%	2,039,686.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		189,632.00		147,491.00		104,150.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,937,605.00		7,127,237.00		7,274,728.00
2. Ending Fund Balance (Sum lines C and D1)		7,127,237.00		7,274,728.00		7,378,878.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	600.00		600.00		600.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	486,000.00		462,000.00		470,000.00
2. Unassigned/Unappropriated	9790	6,640,637.00		6,812,128.00		6,908,278.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,127,237.00		7,274,728.00		7,378,878.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	486,000.00		462,000.00		470,000.00
c. Unassigned/Unappropriated	9790	6,640,637.00		6,812,128.00		6,908,278.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		7,126,637.00		7,274,128.00		7,378,278.00
F. ASSUMPTIONS	<p>Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.</p>					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	171,487.00	0.00%	171,487.00	0.00%	171,487.00
3. Other State Revenues	8300-8599	924,563.00	0.00%	924,563.00	0.00%	924,563.00
4. Other Local Revenues	8600-8799	175,839.00	0.00%	175,839.00	0.00%	175,839.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,536.00	0.00%	4,536.00	0.00%	4,536.00
6. Total (Sum lines A1 thru A5c)		1,276,425.00	0.00%	1,276,425.00	0.00%	1,276,425.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				270,751.00		349,386.00
b. Step & Column Adjustment				4,300.00		5,600.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				74,335.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	270,751.00	29.04%	349,386.00	1.60%	354,986.00
2. Classified Salaries						
a. Base Salaries				158,264.00		240,957.00
b. Step & Column Adjustment				5,400.00		8,200.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				77,293.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	158,264.00	52.25%	240,957.00	3.40%	249,157.00
3. Employee Benefits	3000-3999	220,509.00	57.69%	347,712.00	1.76%	353,816.00
4. Books and Supplies	4000-4999	146,453.00	-36.26%	93,355.00	0.00%	93,355.00
5. Services and Other Operating Expenditures	5000-5999	707,534.00	-62.15%	267,824.00	0.00%	267,824.00
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	114,249.00	-11.81%	100,751.00	0.00%	100,751.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
11. Total (Sum lines B1 thru B10)		1,642,760.00	-13.26%	1,424,985.00	1.40%	1,444,889.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(366,335.00)		(148,560.00)		(168,464.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		864,332.00		497,997.00		349,437.00
2. Ending Fund Balance (Sum lines C and D1)		497,997.00		349,437.00		180,973.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	497,997.00		349,437.00		180,973.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		497,997.00		349,437.00		180,973.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d, B2d, and B10 - Reductions to Salaries have been made for expiring restricted funding sources.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		372.66	0.00%	372.66	0.00%	372.66
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,677,411.00	0.00%	1,677,411.00	0.00%	1,677,411.00
2. Federal Revenues	8100-8299	171,487.00	0.00%	171,487.00	0.00%	171,487.00
3. Other State Revenues	8300-8599	929,524.00	0.00%	929,524.00	0.00%	929,524.00
4. Other Local Revenues	8600-8799	595,839.00	0.00%	595,839.00	0.00%	595,839.00
5. Other Financing Sources						
a. Transfers In	8900-8929	46,000.00	0.00%	46,000.00	0.00%	46,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,420,261.00	0.00%	3,420,261.00	0.00%	3,420,261.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				707,889.00		793,518.00
b. Step & Column Adjustment				11,294.00		12,700.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				74,335.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	707,889.00	12.10%	793,518.00	1.60%	806,218.00
2. Classified Salaries						
a. Base Salaries				728,555.00		830,638.00
b. Step & Column Adjustment				24,790.00		28,200.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				77,293.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	728,555.00	14.01%	830,638.00	3.39%	858,838.00
3. Employee Benefits	3000-3999	782,232.00	18.28%	925,192.00	2.42%	947,537.00
4. Books and Supplies	4000-4999	171,069.00	-31.04%	117,971.00	0.00%	117,971.00
5. Services and Other Operating Expenditures	5000-5999	1,170,872.00	-37.55%	731,162.00	0.00%	731,162.00
6. Capital Outlay	6000-6999	60,000.00	0.00%	60,000.00	0.00%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(23,653.00)	57.07%	(37,151.00)	0.00%	(37,151.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
11. Total (Sum lines B1 thru B10)		3,596,964.00	-4.88%	3,421,330.00	1.85%	3,484,575.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(176,703.00)		(1,069.00)		(64,314.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,801,937.00		7,625,234.00		7,624,165.00
2. Ending Fund Balance (Sum lines C and D1)		7,625,234.00		7,624,165.00		7,559,851.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	600.00		600.00		600.00
b. Restricted	9740	497,997.00		349,437.00		180,973.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	486,000.00		462,000.00		470,000.00
2. Unassigned/Unappropriated	9790	6,640,637.00		6,812,128.00		6,908,278.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,625,234.00		7,624,165.00		7,559,851.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	486,000.00		462,000.00		470,000.00
c. Unassigned/Unappropriated	9790	6,640,637.00		6,812,128.00		6,908,278.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		7,126,637.00		7,274,128.00		7,378,278.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		198.13%		212.61%		211.74%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		3,596,964.00		3,421,330.00		3,484,575.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,596,964.00		3,421,330.00		3,484,575.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,596,964.00		3,421,330.00		3,484,575.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		179,848.20		171,066.50		174,228.75
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		179,848.20		171,066.50		174,228.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	(14,875.00)				
Other Sources/Uses Detail					46,000.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	14,875.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	46,000.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	14,875.00	(14,875.00)	46,000.00	46,000.00	0.00	0.00

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	(23,653.00)				
Other Sources/Uses Detail					46,000.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	23,653.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	46,000.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	23,653.00	(23,653.00)	46,000.00	46,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

373

County Office County Operations Grant ADA Standard Percentage Level:

3.00%

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2021-22)	15.99	15.99	N/A	Met
Second Prior Year (2022-23)	15.99		100.00%	Not Met
First Prior Year (2023-24)	16.00	372.66	N/A	Met

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

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

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

Explanation:

(required if NOT met)

SACS System Error not pulling in 2022-23 Estimated Actuals Data

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

Explanation:

(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2021-22)	.01	412.17	15.99	0.00
Second Prior Year (2022-23)	.01	14.39		0.00
First Prior Year (2023-24)	0.00	14.08	372.66	0.00
Historical Average:	.01	146.88	129.55	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2024-25)				
(historical average plus 2%):	.01	149.82	132.14	0.00
1st Subsequent Year (2025-26)				
(historical average plus 4%):	.01	152.76	134.73	0.00
2nd Subsequent Year (2026-27)				
(historical average plus 6%):	.01	155.69	137.32	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2024-25)	0.00	14.08	372.66	0.00
1st Subsequent Year (2025-26)	0.00	14.08	372.66	0.00
2nd Subsequent Year (2026-27)	0.00	14.08	372.66	0.00
Status:	Met	Met	Not Met	Met

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

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

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

Explanation:

(required if NOT met)

During 2021-22 and 2022-23, clerical errors were made resulting in averages that are not accurate which are causing the "not met" in 2024-25.

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: At Target

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	1,260,020.00	1,273,503.00	1,310,815.00	1,351,188.00
a2.	Alternative Education Grant	0.00	0.00	0.00	0.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement	402,808.00	403,908.00	406,953.00	410,247.00
d.	Total LCFF (Sum of a or b, and c)	1,662,828.00	1,677,411.00	1,717,768.00	1,761,435.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	372.66	372.66	372.66	372.66
b.	Prior Year ADA (Funded)		372.66	372.66	372.66
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	1,260,020.00	1,273,503.00	1,310,815.00
b1.	COLA percentage	1.1%	2.9%	3.1%
b2.	COLA amount (proxy for purposes of this criterion)	13,482.21	37,313.64	40,373.10
c.	Total Change (Step 2b2)	13,482.21	37,313.64	40,373.10
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	1.07%	2.93%	3.08%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	1.07%	2.93%	3.08%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	75.92%	76.31%	76.71%
c.	Weighted Percent change (Step 3a x Step 3b)	0.81%	2.24%	2.36%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	0.00	0.00	0.00
b.	Prior Year ADA (Funded)	0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	0.00	0.00	0.00
b1.	COLA percentage (Section II-Step 2b1)	1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2)	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

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

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a.	ADA (Funded) (Form A, line C3f)	0.00	0.00	0.00
b.	Prior Year ADA (Funded)	0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	402,808.00	403,908.00	406,953.00
b1.	COLA percentage	1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)	4,310.05	11,834.50	12,534.15
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	1.07%	2.93%	3.08%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	1.07%	2.93%	3.08%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	24.08%	23.69%	23.29%
c.	Weighted Percent change (Step 3a x Step 3b)	0.26%	0.69%	0.72%

V. Weighted Change

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	1.07%	2.93%	3.08%
LCFF Revenue Standard (line V-a, plus/minus 1%):		0.07% to 2.07%	1.93% to 3.93%	2.08% to 4.08%

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected local property taxes (Form 01, Objects 8021 - 8089)	84,170.00	84,170.00	84,170.00	84,170.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,662,828.00	1,677,411.00	1,717,768.00	1,761,435.00
County Office's Projected Change in LCFF Revenue:		0.88%	2.41%	2.54%
Standard:		0.07% to 2.07%	1.93% to 3.93%	2.08% to 4.08%
Status:		Met	Met	Met

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

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation
(required if NOT met)

3. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County Office's Change in Funding Level (Criterion 2C):	0.88%	2.41%	2.54%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-4.12% to 5.88%	-2.59% to 7.41%	-2.46% to 7.54%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2023-24)	2,114,901.00		
Budget Year (2024-25)	2,218,676.00	4.91%	Met
1st Subsequent Year (2025-26)	2,549,348.00	14.90%	Not Met
2nd Subsequent Year (2026-27)	2,612,593.00	2.48%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County Office's Change in Funding Level (Criterion 2C):	0.88%	2.41%	2.54%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.12% to 10.88%	-7.59% to 12.41%	-7.46% to 12.54%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.12% to 5.88%	-2.59% to 7.41%	-2.46% to 7.54%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	160,985.00		
Budget Year (2024-25)	171,487.00	6.52%	Yes
1st Subsequent Year (2025-26)	171,487.00	0.00%	No
2nd Subsequent Year (2026-27)	171,487.00	0.00%	No

Explanation:
(required if Yes)

All Federal Revenue sources are on-going and stable funding sources, resulting in no changes projected in future years. The COE will make adjustments when GANs are received in future years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2023-24)	981,446.00		
Budget Year (2024-25)	929,524.00	-5.29%	Yes
1st Subsequent Year (2025-26)	929,524.00	0.00%	No
2nd Subsequent Year (2026-27)	929,524.00	0.00%	No

Explanation:
(required if Yes)

All State Revenue sources are on-going and stable funding sources, resulting in no changes projected in future years. The COE will make adjustments when GANs are received in future years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2023-24)	735,530.00		
Budget Year (2024-25)	595,839.00	-18.99%	Yes
1st Subsequent Year (2025-26)	595,839.00	0.00%	No
2nd Subsequent Year (2026-27)	595,839.00	0.00%	No

Explanation:
(required if Yes)

All Local Revenue sources are on-going and stable funding sources, resulting in no changes projected in future years.

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

First Prior Year (2023-24)	99,316.00		
Budget Year (2024-25)	171,069.00	72.25%	Yes
1st Subsequent Year (2025-26)	117,971.00	-31.04%	Yes
2nd Subsequent Year (2026-27)	117,971.00	0.00%	No

Explanation:

(required if Yes)

Books and Supplies have both increased and decreased as a result of spending related to restricted resources. Expenditures are removed from the budget when sources have expired.

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

First Prior Year (2023-24)	842,448.00		
Budget Year (2024-25)	1,170,872.00	38.98%	Yes
1st Subsequent Year (2025-26)	731,162.00	-37.55%	Yes
2nd Subsequent Year (2026-27)	731,162.00	0.00%	No

Explanation:

(required if Yes)

Services and Other Operating Expenditures have both increased and decreased as a result of spending related to restricted resources. Expenditures are removed from the budget when sources have expired.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2023-24)	1,877,961.00		
Budget Year (2024-25)	1,696,850.00	-9.64%	Not Met
1st Subsequent Year (2025-26)	1,696,850.00	0.00%	Met
2nd Subsequent Year (2026-27)	1,696,850.00	0.00%	Met

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

First Prior Year (2023-24)	941,764.00		
Budget Year (2024-25)	1,341,941.00	42.49%	Not Met
1st Subsequent Year (2025-26)	849,133.00	-36.72%	Not Met
2nd Subsequent Year (2026-27)	849,133.00	0.00%	Met

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

Explanation:

Federal Revenue

(linked from 4B

if NOT met)

All Federal Revenue sources are on-going and stable funding sources, resulting in no changes projected in future years. The COE will make adjustments when GANs are received in future years.

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

All State Revenue sources are on-going and stable funding sources, resulting in no changes projected in future years. The COE will make adjustments when GANs are received in future years.

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

All Local Revenue sources are on-going and stable funding sources, resulting in no changes projected in future years.

- 1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

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

Books and Supplies have both increased and decreased as a result of spending related to restricted resources. Expenditures are removed from the budget when sources have expired.

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

Services and Other Operating Expenditures have both increased and decreased as a result of spending related to restricted resources. Expenditures are removed from the budget when sources have expired.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	1,954,204.00	58,626.12	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

X

Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)

Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

6. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	293,000.00	325,000.00	430,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,407,681.64	5,734,625.89	6,339,453.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,700,681.64	6,059,625.89	6,769,453.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,164,081.32	2,401,178.35	3,175,541.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	2,164,081.32	2,401,178.35	3,175,541.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	217.20%	252.40%	213.20%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	72.40%	84.10%	71.10%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	1,203,249.44	1,126,674.61	N/A	Met
Second Prior Year (2022-23)	1,329,253.25	1,194,183.79	N/A	Met
First Prior Year (2023-24)	814,587.00	1,810,654.00	N/A	Met
Budget Year (2024-25) (Information only)	189,632.00	1,954,204.00		

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

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

- A. STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹		County Office Total Expenditures and Other Financing Uses ²
1.7%	0	to \$7,653,999
1.3%	\$7,654,000	to \$19,138,999
1.0%	\$19,139,000	to \$86,123,000
0.7%	\$86,123,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus
SELPA Pass-through

(Criterion 7A2b) if Criterion 7A, Line 1 is No:

3,596,964.00

County Office's Fund Balance Standard Percentage Level:

1.70%

7A-1. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0.00	0.00	0.00

7A-2. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2021-22)	2,865,599.00	3,590,517.20	N/A	Met
Second Prior Year (2022-23)	3,592,074.00	4,793,766.64	N/A	Met
First Prior Year (2023-24)	5,155,435.00	6,123,018.00	N/A	Met
Budget Year (2024-25) (Information only)	6,937,605.00			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7A-3. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance		
County School Service Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	1.00	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

- 1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$87,000 (greater of)	0	to \$7,653,999
4% or \$383,000 (greater of)	\$7,654,000	to \$19,138,999
3% or \$766,000 (greater of)	\$19,139,000	to \$86,123,000
2% or \$2,584,000 (greater of)	\$86,123,001	and over

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

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 2574, rounded to the nearest thousand.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	3,596,964.00	3,421,330.00	3,484,575.00
County Office's Reserve Standard Percentage Level:	5.00%	5.00%	5.00%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	3,596,964.00	3,421,330.00	3,484,575.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	3,596,964.00	3,421,330.00	3,484,575.00
4. Reserve Standard Percentage Level	5.00%	5.00%	5.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	179,848.20	171,066.50	174,228.75
6. Reserve Standard - by Amount (From percentage level chart above)	87,000.00	87,000.00	87,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	179,848.20	171,066.50	174,228.75

8B. Calculating the County Office's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	486,000.00	462,000.00	470,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,640,637.00	6,812,128.00	6,908,278.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	7,126,637.00	7,274,128.00	7,378,278.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	198.13%	212.61%	211.74%
County Office's Reserve Standard (Section 8A, Line 7):	179,848.20	171,066.50	174,228.75
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

Yes

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20, 000
to +\$20, 000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	(4,536.00)	4,536.00	New	Met
1st Subsequent Year (2025-26)	(4,536.00)	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	(4,536.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2023-24)	46,000.00			
Budget Year (2024-25)	46,000.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	46,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	46,000.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the county school service fund operational budget?

No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

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

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. ¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your county office have long-term (multiyear) commitments?

(If No, skip item 2 and sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund - Unrestricted		

Other Long-term Commitments (do not include OPEB):

TOTAL:				0

Type of Commitment (continued)	Prior Year (2023-24) Annual Payment (P & I)	Budget Year (2024-25) Annual Payment (P & I)	1st Subsequent Year (2025-26) Annual Payment (P & I)	2nd Subsequent Year (2026-27) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes to increase
in total annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. NO - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

- 1 Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the county office's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

Self-Insurance Fund

Government Fund

0

0

4. OPEB Liabilities

a. Total OPEB liability

70,547.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

70,547.00

d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Jun 30, 2022

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement

Method

7,411.00

7,411.00

7,411.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

0.00

0.00

0.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

21,115.00

21,115.00

21,115.00

d. Number of retirees receiving OPEB benefits

2.00

1.00

1.00

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1

Does your county office operate any self-insurance programs such as workers' "compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)"

No

2

Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	10.50	7.81	7.81	7.81

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

2024-25 Negotiations have not been settled.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End
Date:

4. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

5,505

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

6. Amount included for any tentative salary schedule increases

0 0 0

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

No	No	No
87,793	87,793	87,793
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

--

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
	7,713	7,847
1.7%	1.7%	1.7%

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	15	14	14	14

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

2024-25 Negotiations have not been settled.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End
Date:

4. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

5,271

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

6. Amount included for any tentative salary schedule increases

0

0

0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

No

No

No

98,882

98,882

98,882

0.0%

0.0%

0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

- 1. Are step & column adjustments included in the budget and MYPs?
- 2. Cost of step & column adjustments
- 3. Percent change in step & column over prior year

Budget Year 1st Subsequent Year 2nd Subsequent Year
(2024-25) (2025-26) (2026-27)

Yes	Yes	Yes
	10,481	10,770
2.8%	2.8%	2.8%

Classified (Non-management) Attrition (layoffs and retirements)

- 1. Are savings from attrition included in the budget and MYPs?
- 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year 1st Subsequent Year 2nd Subsequent Year
(2024-25) (2025-26) (2026-27)

No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	7.3	3.9	3.9	3.9

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 25, 2024

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:

(optional)

End of County Office Budget Criteria and Standards Review

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Projected special education budget funding, revenues, and expenditures by LEAs are specified in **Attachments II–V**. This includes supplemental aids and services provided to meet the needs of students with disabilities as defined by the Individuals with Disabilities Education Act (IDEA) who are placed in regular education classrooms and environments, and those who have been identified with low incidence disabilities who also receive special education services.

IMPORTANT: Adjustments to any year's apportionment must be received by the California Department of Education (CDE) from the SELPA prior to the end of the first fiscal year (FY) following the FY to be adjusted. The CDE will consider and adjust only the information and computational factors originally established during an eligible FY, if the CDE's review determines that they are correct. *California Education Code (EC) Section 56048*

Pursuant to *EC* Section 56195.1(2)(b)(3), each Local Plan must include the designation of an administrative entity to perform functions such as the receipt and distribution of funds. Any participating local educational agency (LEA) may perform these services. The administrative entity for a multiple LEA SELPA or an LEA that joined with a county office of education (COE) to form a SELPA, is typically identified as a responsible local agency or administrative unit. Whereas, the administrative entity for single LEA SELPA is identified as a responsible individual. Information related to the administrative entity must be included in Local Plan Section A: Contacts and Certifications.

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TABLE 1

Special Education Projected Revenue Reporting (Items D-1 to D-3)

D-1. Special Education Revenue by Source

Using the fields below, identify the special education projected revenue by funding source. The total projected revenue and the percent of total funding by source is automatically calculated.

Funding Revenue Source	Amount	Percentage of Total Funding
Assembly Bill (AB) 602 State Aid	<input type="text" value="645,437"/>	65.64%
AB 602 Property Taxes	<input type="text" value="0"/>	0.00%
Federal IDEA Part B	<input type="text" value="140,438"/>	14.28%
Federal IDEA Part C	<input type="text" value="0"/>	0.00%
State Infant/Toddler	<input type="text" value="0"/>	0.00%
State Mental Health	<input type="text" value="28,868"/>	2.94%
Federal Mental Health	<input type="text" value="4,660"/>	0.47%
Other Projected Revenue	<input type="text" value="163,838"/>	16.66%
Total Projected Revenue:	983,241	100.00%

D-2. "Other Revenue" Source Identification

Identify all revenue identified in the "Other Revenue" category above, by revenue source, that is received by the SELPA specifically for the purpose of special education, including any property taxes allocated to the SELPA pursuant to *EC* Section 2572. *EC* Section 56205(b)(1)(B)

Other revenues are recorded in Object 8710, and are transfers from Sierra-Plumas Joint Unified School District and are based on the Principal Apportionment Exhibits from CDE

D-3. Attachment II: Distribution of Projected Special Education Revenue

Using the form template provided in **Attachment II**, complete a distribution of revenue to all LEAs participating in the SELPA by funding source.

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TABLE 2

Total Projected Budget Expenditures by Object Code (Items D-4 to D-6)

D-4. Total Projected Budget by Object Code

Using the fields below, identify the special education expenditures by object code. The total expenditures and the percent of total expenditures by object code is automatically calculated.

Object Code	Amount	Percentage of Total Expenditures
Object Code 1000—Certificated Salaries	<input type="text" value="265,014"/>	28.60%
Object Code 2000—Classified Salaries	<input type="text" value="91,491"/>	9.88%
Object Code 3000—Employee Benefits	<input type="text" value="108,952"/>	11.76%
Object Code 4000—Supplies	<input type="text" value="57,988"/>	6.26%
Object Code 5000—Services and Operations	<input type="text" value="282,066"/>	30.44%
Object Code 6000—Capital Outlay	<input type="text" value="25,000"/>	2.70%
Object Code 7000—Other Outgo and Financing	<input type="text" value="95,979"/>	10.36%
Total Projected Expenditures:	926,490	100.00%

D-5. Attachment III: Projected Local Educational Agency Expenditures by Object Code

Using the templates provided in **Attachment III**, complete a distribution of projected expenditures by LEAs participating in the SELPA by object code.

D-6. Code 7000—Other Outgo and Financing

Include a description for the expenditures identified under object code 7000:

Expenditures bedgeted in Object Code 7000 are for Indirect Costs, as allowable by CDE and procedures outlined in the California School Accounting Manual.

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TABLE 3

Federal, State, and Local Revenue Summary (Items D-7 to D-8)

D-7. Federal Categorical, State Categorical, and Local Unrestricted Funding

Using the fields below, enter the projected funding by revenue jurisdiction. The "Total Revenue From All Sources" and the "Percentage of Total Funding" fields are automatically calculated.

Revenue Source	Amount	Percentage of Total Funding
Projected State Special Education Revenue	<input type="text" value="674,305"/>	68.58%
Projected Federal Revenue	<input type="text" value="145,098"/>	14.76%
Local Contribution	<input type="text" value="163,838"/>	16.66%
Total Revenue from all Sources:	983,241	100.00%

D-8. Attachment IV: Projected Revenue by Federal, State, and Local Funding Source by Local Educational Agency

Using the CDE-approved template provided in **Attachment IV**, provide a complete distribution of revenues to all LEAs participating in the SELPA by federal and state funding source.

D-9. Special Education Local Plan Area Allocation Plan

- a. Describe the SELPA's allocation plan, including the process or procedure for allocating special education apportionments, including funds allocated to the RLA/AU/responsible person pursuant to *EC* Section 56205(b)(1)(A).

We are a single district county. The SELPA program is operated entirely through the Sierra County Office of Education and not distributed directly to the district. Our SELPA program is funded with AB602 apportionment revenues with additional state programs specifically targeted for certain disabilities, i.e. mental health. We also have some funding through federal sources for specific age groups, disabilities, etc.

- b. ☒ YES ☐ NO

If the allocation plan specifies that funds will be apportioned to the RLA/AU/AE, or to the SELPA administrator (for single LEA SELPAs), the administrator of the SELPA, upon receipt, distributes the funds in accordance with the method adopted pursuant to *EC* Section 56195.7(i). This allocation plan was approved according to the SELPA's local policymaking process and is consistent with SELPA's summarized policy statement identified in Local Plan Section B: Governance and Administration item B-4. If the response is "NO," then either

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Section D should be edited, or Section B must be amended according to the SELPA's adopted policy making process, and resubmitted to the COE and CDE for approval.

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SELPA Fiscal Year **TABLE 4****Special Education Local Plan Area Expenditures (Items D-10 to D-11)****D-10. Regionalized Operations Budget**

Using the fields below, identify the total operating expenditures projected for the SELPA, exclusively. Expenditure line items are according SACS object codes. Include the projected amount budgeted for the SELPA's exclusive use. The "Percent of Total" expenses is automatically calculated. NOTE: Table 4 does not include district LEA, charter LEA, or COE LEA expenditures, there is no Attachment to be completed for Table 4.

Accounting Categories and Codes	Amount	Percentage of Total
Object Code 1000—Certificated Salaries	<input type="text" value="265,014"/>	28.60%
Object Code 2000—Classified Salaries	<input type="text" value="91,491"/>	9.88%
Object Code 3000—Employee Benefits	<input type="text" value="108,952"/>	11.76%
Object Code 4000—Supplies	<input type="text" value="57,988"/>	6.26%
Object Code 5000—Services and Operations	<input type="text" value="282,066"/>	30.44%
Object Code 6000—Capital Outlay	<input type="text" value="25,000"/>	2.70%
Object Code 7000—Other Outgo and Financing	<input type="text" value="95,979"/>	10.36%
Total Projected Operating Expenditures:	926,490	100.00%

D-11. Object Code 7000 --Other Outgo and Financing Description

Include a description of the expenditures identified under "Object Code 7000—Other Outgo and Financing" by SACS codes. See Local Plan Guidelines for examples of possible entries.

<input type="text" value="Tuition expenditures and indirect costs"/>
--

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TABLE 5

Supplemental Aids and Services and Students with Low Incidence Disabilities (D-12 to D-15)

The standardized account code structure (SACS), goal 5760 is defined as "Special Education, Ages 5–22." Students with a low incidence (LI) disability are classified severely disabled. The LEA may elect to have locally defined goals to separate low-incidence disabilities from other severe disabilities to identify these costs locally.

D-12. Defined Goals for Students with LI Disabilities

Does the SELPA, including all LEAs participating in the SELPA, use locally defined goals to separate low-incidence disabilities from other severe disabilities?

☒ YES ☐ NO

D-13. Total Projected Expenditures for Supplemental Aids and Services in the Regular Classroom and for Students with LI Disabilities

Enter the projected expenditures budgeted for Supplemental Aids and Services (SAS) disabilities in the regular education classroom.

D-14. Total Projected Expenditures for Students with LI Disabilities

Enter the total projected expenditures budgeted for students with LI disabilities.

D-15. Attachment V: Projected Expenditures by LEA for SAS Provided to Students with Exceptional Needs in the Regular Classroom and Students with LI Disabilities

Using the current CDE-approved template provided for Attachment V, enter the SELPA's projected funding allocations to each LEA for the provision of SAS to students with exceptional needs placed in the regular classroom setting and for those who are identified with LI disabilities. Information included in this table must be consistent with revenues identified in Section D, Table 5.

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California *Education Code (EC)* sections 56205(b)(2) and (d); 56001; and 56195.9

The Local Plan Section E: Annual Service Plan must be adopted at a public hearing held by the SELPA. Notice of this hearing shall be posted in each school in the SELPA at least 15 days before the hearing. Local Plan Section E: Annual Service Plan may be revised during any fiscal year according to the SELPA's process as established and specified in Section B: Governance and Administration portion of the Local Plan consistent with *EC* sections 56001(f) and 56195.9. Local Plan Section E: Annual Service Plan must include a description of services to be provided by each local educational agency (LEA), including the nature of the services and the physical location where the services are provided (Attachment VI), regardless of whether the LEA is participating in the Local Plan.

Services Included in the Local Plan Section E: Annual Service Plan

All entities and individuals providing related services shall meet the qualifications found in Title 34 of the *Code of Federal Regulations (34 CFR)* Section 300.156(b), Title 5 of the *California Code of Regulations (5 CCR)* 3001(r) and the applicable portions 3051 et. seq.; and shall be either employees of an LEA or county office of education (COE), employed under contract pursuant to *EC* sections 56365-56366, or employees, vendors or contractors of the State Departments of Health Care Services or State Hospitals, or any designated local public health or mental health agency. Services provided by individual LEAs and school sites are to be included in **Attachment VI**.

Include a description each service provided. If a service is not currently provided, please explain why it is not provided and how the SELPA will ensure students with disabilities will have access to the service should a need arise.

- ☒ 330—Specialized Academic Instruction/
Specially Designed Instruction

Provide a detailed description of the services to be provided under this code.

Adapting, as appropriate, to the needs of the child with a disability the content, methodology, or delivery of instruction to ensure access of the child to the general curriculum, so that they can meet the educational standards within the jurisdiction of the public agency that apply to all children. Services can be provided individually or small group and within either the special education or general education environments.

☐ Service is Not Currently Provided

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☐ 210—Family Training, Counseling, Home Visits (Ages 0-2 only)

☒ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers. We also contract as needed with neighboring school districts who have infant programs.

☐ 220—Medical (Ages 0-2 only)

☒ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers. We also contract as needed with neighboring school districts who have infant programs.

☐ 230—Nutrition (Ages 0-2 only)

☒ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers. We also contract as needed with neighboring school districts who have infant programs.

☐ 240—Service Coordination (Ages 0-2 only)

☒ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers. We also contract as needed with neighboring school districts who have infant programs.

☐ 250—Special Instruction (Ages 0-2 only)

☒ *Service is Not Currently Provided*

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Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers. We also contract as needed with neighboring school districts who have infant programs.

☐ 260—Special Education Aide (Ages 0-2 only) ☒ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers. We also contract as needed with neighboring school districts who have infant programs.

☐ 270—Respite Care (Ages 0-2 only) ☒ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers. We also contract as needed with neighboring school districts who have infant programs.

☒ 340—Intensive Individual Instruction

Provide a detailed description of the services to be provided under this code.

IEP Team determination that student requires additional support for all or part of the day to meet his or her IEP goals.

☐ *Service is Not Currently Provided*

☒ 350—Individual and Small Group Instruction

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Provide a detailed description of the services to be provided under this code.

Instruction delivered one-to-one or in a small group as specified in an IEP enabling the individual(s) to participate effectively in the total school program

☐ *Service is Not Currently Provided*

☒ 415—Speech and Language

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Language and speech services provide remedial intervention for eligible individuals with difficulty understanding or using spoken language. The difficulty may result from problems with articulation (excluding abnormal swallowing patterns, if that is the sole assessed disability); abnormal voice quality, pitch, or loudness; fluency; hearing loss; or the acquisition, comprehension, or expression of spoken language. Language deficits or speech patterns resulting from unfamiliarity with the English language and from environmental, economic, or cultural factors are not included.

Services include: specialized instruction and services, monitoring, reviewing, and consultation. Services may be direct or indirect including the use of a speech consultant.

☒ 425—Adapted Physical Education

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Direct physical education services provided by an adapted physical education specialist to pupils who have needs that cannot be adequately satisfied in other physical education programs as indicated by assessment and evaluation of motor skills performance and other areas of need. It may include individually designed developmental activities, games, sports, and rhythms, for strength development and fitness suited to the capabilities, limitations, and interests of individual students with disabilities who may not safely, successfully, or meaningfully engage in unrestricted participation in the vigorous activities of the general or modified physical education program.

☒ 435—Health and Nursing: Specialized
Physical Health Care

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

This includes services that are provided to individuals with exceptional needs by a qualified

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individual pursuant to an IEP when a student has health problems which require nursing intervention beyond basic school health services. Services include managing the health problem, consulting with staff, group and individual counseling, making appropriate referrals, and maintaining communication with agencies and health care providers. These services do not include any physician-supervised or specialized health care service.

IEP-required health and nursing services are expected to supplement the regular health services program. (34 CFR 300.34; CCR Title 5 §3051.12 (a)).

☒ 436—Health and Nursing: Other

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

This includes services that are provided to individuals with exceptional needs by a qualified individual pursuant to an IEP when a student has health problems which require nursing intervention beyond basic school health services. Services include managing the health problem, consulting with staff, group and individual counseling, making appropriate referrals, and maintaining communication with agencies and health care providers. These services do not include any physician-supervised or specialized health care service.

IEP-required health and nursing services are expected to supplement the regular health services program. (34 CFR 300.34; CCR Title 5 §3051.12 (a)).

☒ 445—Assistive Technology

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Any specialized training or technical support for the incorporation of assistive devices, adapted computer technology, or specialized media with the educational programs to improve access for students. The term includes a functional analysis of the student's needs for assistive technology; selecting, designing, fitting, customizing, or repairing appropriate devices; coordinating services with assistive technology devices; training or technical assistance for students with a disability, the student's family, individuals providing education or rehabilitation services, and employers.

☒ 450—Occupational Therapy

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Occupational Therapy (OT) includes services to improve student's educational performance, postural stability, self-help abilities, sensory processing and organization, environmental

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adaptation and use of assistive devices, motor planning and coordination, visual perception and integration, and social and play abilities.

Both direct and indirect services may be provided within the classroom, other educational settings or the home; in a group or on an individual basis; and may include therapeutic techniques to develop abilities; adaptations to the student's environment or curriculum; and consultation and collaboration with other staff and parents. Services are provided, pursuant to an IEP, by a qualified occupational therapist registered with the American Occupational Therapy Certification Board.

☒ 460–Physical Therapy

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

These services are provided, pursuant to an IEP, by a registered physical therapist, or physical therapist assistant, when assessment shows a discrepancy between gross motor performance and other educational skills. Physical therapy includes, but is not limited to, motor control and coordination, posture and balance, self-help, functional mobility, accessibility and use of assistive devices. Services may be provided within the classroom, other educational settings or in the home; and may occur in groups or individually. These services may include adaptations to the student's environment and curriculum, selected therapeutic techniques and activities, and consultation and collaborative interventions with staff and parents

☒ 510–Individual Counseling

Provide a detailed description of the services to be provided under this code.

One-to-one counseling, provided by a qualified individual pursuant to an IEP. Counseling may focus on aspects, such as educational, career, personal; or be with parents or staff members on learning problems or guidance programs for students. Individual counseling is expected to supplement the regular guidance and counseling program.

☐ *Service is Not Currently Provided*

☒ 515–Counseling and Guidance

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Counseling in a group setting, provided by a qualified individual pursuant to an IEP. Group counseling is typically social skills development, but may focus on aspects, such as

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educational, career, personal; or be with parents or staff members on learning problems or guidance programs for students. IEP-required group counseling is expected to supplement the regular guidance and counseling program. (34 CFR §300.24.(b)(2)); CCR Title 5 §3051.9) Guidance services include interpersonal, intrapersonal or family interventions, performed in an individual or group setting by a qualified individual pursuant to an IEP. Specific programs include social skills development, self-esteem building, parent training, and assistance to special education students supervised by staff credentialed to serve special education students. These services are expected to supplement the regular guidance and counseling program.

☒ 520–Parent Counseling

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Individual or group counseling provided by a qualified individual pursuant to an IEP to assist the parent(s) of special education students in better understanding and meeting their child's needs; may include parenting skills or other pertinent issues. IEP-required parent counseling is expected to supplement the regular guidance and counseling program.

☐ 525–Social Worker

☒ *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Currently, all mental health services are provided by other mental health professionals.

☒ 530–Psychological

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

These services, provided by a credentialed or licensed school psychologist pursuant to an IEP, include interpreting assessment results to parents and staff in implementing the IEP; obtaining and interpreting information about child behavior and conditions related to learning; planning programs of individual and group counseling and guidance services for children and parents.

These services may include consulting with other staff in planning school programs to meet the special needs of children as indicated in the IEP. (CFR Part 300 §300.24).

IEP-required psychological services are expected to supplement the regular guidance and

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counseling program. (34 CFR §300.24; CCR Title 5 §3051.10).

☒ 535—Behavior Intervention

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

These services are provided by a Board Certified Behavior Analyst or Credentialed School Psychologist. Behavior Intervention services are demonstrated by a systematic implementation of procedures designed to promote lasting, positive changes in the student's behavior resulting in greater access to a variety of community settings, social contacts, public events, and placement in the least restrictive environment.

☒ 540—Day Treatment

Provide a detailed description of the services to be provided under this code.

If determined necessary as a placement for a student by an IEP Team, day treatment will be provided at an outside facility or through a contract with another school district.

☐ *Service is Not Currently Provided*

☒ 545—Residential Treatment

Provide a detailed description of the services to be provided under this code.

If determined necessary as a placement for a student by an IEP Team, day treatment will be provided at an outside facility or through a contract with another school district.

☐ *Service is Not Currently Provided*

☒ 610—Specialized Service for Low Incidence Disabilities

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Low incidence services are defined as those provided to the student population of orthopedically impaired (OI), visually impaired (VI), deaf, hard of hearing (HH), or deaf-blind (DB). Typically, services are provided in education settings by an itinerant teacher or the itinerant teacher/specialist. Consultation is provided to the teacher, staff and parents as needed. These services must be clearly written in the student's Individualized Education

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Program (IEP), including frequency and duration of the services to the student. (CCR Title 5 §3051.16 & 3051.18).

☒ 710—Specialized Deaf and Hard of Hearing ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

These services include speech therapy, speech reading, auditory training and/or instruction in the student's mode of communication. Rehabilitative and educational services; adapting curricula, methods, and the learning environment; and special consultation to students, parents, teachers, and other school personnel may also be included. (CCR Title 5 §3051.16 and 3051.18).

☒ 715—Interpreter ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Sign language interpretation of spoken language to individuals, whose communication is normally sign language, by a qualified sign language interpreter. This includes conveying information through the sign system of the student or consumer and tutoring students regarding class content through the sign system of the student.

☒ 720—Audiological ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

These services include measurements of acuity, monitoring amplification, and frequency modulation system use. Consultation services with teachers, parents, or speech pathologists must be identified in the IEP as to reason, frequency, and duration of contact; infrequent contact is considered assistance and would not be included.

☒ 725—Specialized Vision ☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

This is a broad category of services provided to students with visual impairments. It includes assessment of functional vision; curriculum modifications necessary to meet the student's educational needs including Braille, large type, and aural media; instruction in areas of need; concept development and academic skills; communication skills including alternative modes of reading and writing; and social, emotional, career, vocational, and independent living skills. It

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may include coordination of other personnel providing services to the students such as transcribers, readers, counselors, orientation and mobility specialists, career/vocational staff, and others, and collaboration with the student's classroom teacher.

☒ 730—Orientation and Mobility

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Students with identified visual impairments are trained in body awareness and to understand how to move. Students are trained to develop skills to enable them to travel safely and independently around the school and in the community. It may include consultation services to parents regarding their children requiring such services according to an IEP.

☒ 735—Braille Transcription

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Any transcription services to convert materials from print to Braille. It may include textbooks, tests, worksheets, or anything necessary for instruction. The transcriber should be qualified in English Braille as well as Nemeth Code (mathematics) and be certified by appropriate agency.

☒ 740—Specialized Orthopedic

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Specially designed instruction related to the unique needs of students with orthopedic disabilities, including specialized materials and equipment.

☒ 745—Reading

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Assistance with reading as needed.

☒ 750—Note Taking

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Any specialized assistance given to the student for the purpose of taking notes when the

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student is unable to do so independently. This may include, but is not limited to, copies of notes taken by another student or transcription of tape-recorded information from a class or aide designated to take notes. This does not include instruction in the process of learning how to take notes.

☒ 755—Transcription

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Any transcription service to convert materials from print to a mode of communication suitable for the student. This may also include dictation services as it may pertain to textbooks, tests, worksheets, or anything necessary for instruction.

☒ 760—Recreation Service, Including
Therapeutic Recreation

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Therapeutic recreation and specialized instructional programs designed to assist pupils to become as independent as possible in leisure activities, and when possible and appropriate, facilitate the pupil's integration into general recreation programs.

☒ 820—College Awareness

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

College awareness is the result of acts that promote and increase student learning about higher education opportunities, information, and options that are available including, but not limited to, career planning, course prerequisites, admission eligibility, and financial aid.

☒ 830—Vocational Assessment, Counseling,
Guidance, and Career Assessment

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Organized educational programs that are directly related to the preparation of individuals for paid or unpaid employment, and may include provision for work experience, job coaching, development and/or placement, and situational assessment. This includes career counseling to assist a student in assessing his/her aptitudes, abilities, and interests in order to make realistic career decisions.

Section E: Annual Service Plan

SELPA:

Fiscal Year:

☒ 840–Career Awareness

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Transition services include a provision for self-advocacy, career planning, and career guidance. This also emphasizes the need for coordination between these provisions and the Perkins Act to ensure that students with disabilities in middle schools will be able to access vocational education funds.

☒ 850–Work Experience Education

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Work experience education means organized educational programs that are directly related to the preparation of individuals for paid or unpaid employment, or for additional preparation for a career requiring other than a baccalaureate or advanced degree.

☒ 855–Job Coaching

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Job coaching is a service that provides assistance and guidance to an employee who may be experiencing difficulty with one or more aspects of the daily job tasks and functions. The service is provided by a job coach who is highly successful, skilled and trained on the job who can determine how the employee that is experiencing difficulty learns best and formulate a training plan to improve job performance.

☒ 860–Mentoring

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Mentoring is a sustained coaching relationship between a student and teacher through ongoing involvement. The mentor offers support, guidance, encouragement and assistance as the learner encounters challenges with respect to a particular area such as acquisition of job skills. Mentoring can be either formal, as in planned, structured instruction, or informal that occurs naturally through friendship, counseling, and collegiality in a casual, unplanned way.

☒ 865–Agency Linkages (referral and placement)

☐ *Service is Not Currently Provided*

Section E: Annual Service Plan

SELPA:

Fiscal Year:

Provide a detailed description of the services to be provided under this code.

Other agencies such as Department of Rehabilitation and Regional Center Services are included in IEP meetings. MOU between Regional Centers and School District is in place.

☒ 870—Travel and Mobility Training

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

Depending on IEP goals, students travel within the span of the community to practice skills associated with IEP goals. Travel and Mobility Training is provided by credentialed teachers and supported by instructional assistants.

☒ 890—Other Transition Services

☐ *Service is Not Currently Provided*

Provide a detailed description of the services to be provided under this code.

District contracts with nearby regional center program to provide functional life skills instruction to our 18-22 year-old certificate of completion students if this is decided upon by IEP team.

☐ 900—Other Related Service

☒ *Service is Not Currently Provided*



Description of the "Other Related Service"

Qualifications of the Provider Delivering "Other Related Service"

Sierra Strong Education Cohort Work-Based Learning Contract Year 1

To earn while you learn through a variety of professional networks, training, and partnerships across Sierra County. Students are required to spend at least 75 hours each semester towards training, teaching, work-based learning activities, and community-based service. Upon successful completion of the 75 hours, participating students are eligible to receive a \$1,500 stipend.

Who: [Redacted]
What: Education Cohort, Fall of 2023 Work-Based Learning
Where: Loyalton Elementary School

When	Activities	Amount
August 15 2023-January 19, 2024	Duties include, but are not limited to, the following: <ul style="list-style-type: none">Assist teacher/s with various classroom tasks as requested.	\$1,500
	Total	\$1,500

This contract will be billed under: K16 Collaborative grant

W9/1099, WBL student pay = \$1,500 per semester

[Redacted Signature]

4-16-24

Student Signature/ Date

[Signature]

5/30/24

Sierra Strong Director Signature/ Date

[Redacted Signature]

4-16-24

Parent/Guardian Signature/ Date

[Signature]

4-16-24

Principal/ Date

Sierra Strong Education Cohort Work-Based Learning Contract Year 1

To earn while you learn through a variety of professional networks, training, and partnerships across Sierra County. Students are required to spend at least 75 hours each semester towards training, teaching, work-based learning activities, and community-based service. Upon successful completion of the 75 hours, participating students are eligible to receive a \$1,500 stipend.

Who: [REDACTED]

What: Education Cohort, Spring 2024 Work-Based Learning

Where: Loyaltan Elementary School

When	Activities	Amount
January 22 2024- June 7, 2024	Duties include, but are not limited to, the following: <ul style="list-style-type: none">Assist teacher/s with various classroom tasks as requested.Visits to First 5, Sierra Kids, ELO-P, & other local work-sites	\$1,500
	Total	\$1,500

This contract will be billed under: K16 Collaborative grant

W9/1099, WBL student pay = \$1,500 per semester

[REDACTED] 4-8-24
Student Signature/ Date

[Signature] 5/30/24
Sierra Strong Director Signature/ Date

[REDACTED]
Parent/Guardian Signature/ Date

[Signature] 5/30/24
Principal/ Date

Town & Country Flooring
P.O. Box 10042
Truckee CA 96162
530 582-4380
robreuter@att.net

DATE	ESTIMATE NO.
5/28/2024	01042017-49

Sierra-Plumas JUSD
Loyalton CA 96118

CA AB 2398- .05 on every yard of carpet

Project

ITEM	DESCRIPTION	QTY	COST	TOTAL
	High School			
	Downieville School			
Mat/Labor - LSC	Supply and install / Tarkett Color Spectrum II	166	45.80	7,602.80
Freight - LSC	Freight - Contract		332.00	332.00
Mat/Labor - LSC	Pull-up and remove existing glue down carpet	166	8.50	1,411.00
Mat/Labor - LSC	Supply and instal 4" rubber base.	177	4.84	856.68
Mat/Labor - LSC	Trip Charge		150.00	150.00
AB2398	CA Stewardship Assessment surcharge	166	0.68	112.88
	AB 2398 CA Carpet Stewardship Law Supports carpet recycling in California			
TOTAL				\$10,465.36

Youngs Carpet One

330 Idaho Maryland Rd.
Grass Valley, CA 95945
530-273-5568, Fax 530-273-1849
SCL# 622809

Proposal

Salesperson Chuck Lackey

Order No. _____
Order Name Downieville
Order Date _____

Sold To:		Ship To:	
Customer	Plumas-Sierra County School District	Customer	Downieville School
Address	109 Beckwith Rd.	Job Address	130 School St
City	Loyalton, CA 96118	Job City	Downieville
Phone	530-993-1660	Job Phone	530-608-0805 Sean Snider

Youngs Carpet One to furnish and install Tarkett Color Spectrum II 6' broadloom carpet color: TBD , glued down in classroom 6 and Student's Lounge with new 4.5" Roppe rubber cove base at perimeter walls.

Labor Includes: removal and disposal of existing carpet and cove base
installation of new carpet and cove base
installation of new black rubber transitions as necessary

Project duration: approx. 2-3 days

Prevailing Wage Project DIR# 1000011575

Excludes: moving of any furniture or electronics

removal or disposal of any hazardous materials

major subfloor preparation

moisture mitigation or remediation

work during premium hours or holidays

Order Total: \$12,500.00