



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 • www.santacruzcoe.org
Mr. Ed Acosta • Mr. Edward Estrada • Ms. Sandra Nichols • Ms. Sue Roth
Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Rachel Williams

Student Trustee: Mr. Oscar Alvarez-Delgado

Santa Cruz County Board of Education
Regular Board Meeting
Thursday, June 20, 2024
4:00 pm
Boardroom and/or Zoom

Members of the public may join the meeting either by attending in-person or joining the live video-conference using the following link:

<https://santacruzcoe-org.zoom.us/j/82279144460>

Alternatively, join by phone using the following phone number at the time of the meeting:

Phone Number: +1 (669) 444-9171
Meeting ID: 822 7914 4460

PUBLIC COMMENT:

Any person wishing to make a public comment will have the opportunity to do so either in-person or via videoconference during the meeting for up to three minutes each for any item not listed on the agenda, or for up to three minutes for any item listed on the agenda. To request to speak during public comment or on any item on the agenda, please complete this form: <https://sccoe.link/PublicComment>

To submit a comment to be read aloud on your behalf either listed or not listed on the meeting agenda, please send a comment no longer than 300 words to vvalentin@santacruzcoe.org no later than 2:00 PM on June 20th. Each individual may only make one comment per topic.

Cualquier persona que desee hacer un comentario público tendrá la oportunidad de hacerlo en vivo o por videoconferencia durante la reunión virtual hasta tres minutos cada uno para cualquier tema que no esté incluido en la agenda, y hasta tres minutos para cualquier tema incluido en la agenda. Para solicitar hablar durante los comentarios públicos o sobre cualquier tema de la agenda, complete este formulario: <https://sccoe.link/PublicComment>

Para enviar un comentario para ser leído en voz alta en su nombre, ya sea para un tema en la agenda o no en la agenda, envíe un comentario de no más de 300 palabras a vvalentin@santacruzcoe.org a más tardar a las 2:00 PM del 20 de junio. Cada individuo solo puede hacer un comentario por tema.

AGENDA

1. CALL TO ORDER, ROLL CALL AND ESTABLISHMENT OF QUORUM

Sue Roth (President), Ed Acosta, Edward Estrada, Sandra Nichols, Abel Sanchez, Bruce Van Allen, Rachel Williams
Oscar Alvarez-Delgado (Student Trustee)
Faris Sabbah (Secretary)

1.1 Board Member Remote Attendance Approval

In accordance with AB 2449, Trustees may participate in the Board meeting remotely under the following conditions:

- Just Cause, or Emergency Circumstances
- Board Approval

Motion &
Voice Vote: Sue Roth (President)

2. PLEDGE OF ALLEGIANCE

Superintendent Sabbah will lead the Pledge of Allegiance.

3. APPROVAL OF AGENDA

Agenda deletions and/or sequence changes will be approved or the agenda will be approved as submitted.

4. PUBLIC COMMENT

This is an opportunity for the public to address the Board regarding items outside the agenda. The Board President will recognize any member of the audience not previously placed on the agenda who wishes to speak on a matter directly related to school business. Each speaker, on any specific topic, may speak for up to **three (3) minutes** unless otherwise limited or extended by the President. The President may allot time to those wishing to speak but no action will be taken on matters presented (EDC § 35145.5). If appropriate, the President, or any Member of the Board, may direct that a matter be referred to the Superintendent's Office for placement on a future agenda. Please refer to item, *Please Note*, on the last item of this agenda.

5. CONSENT AGENDA

All items appearing on the consent agenda are recommended actions that are considered to be routine and will be acted upon as one motion. Specific items may be removed for separate consideration. Item(s) removed will be considered immediately following the consent agenda motion as Deferred Consent Items.

- 5.0.1 Minutes of the Regular Board Meeting held on May 16, 2024
- 5.0.2 Minutes of the Regular Board Meeting held on May 30, 2024
- 5.0.3 Routine Budget Revisions
- 5.0.4 Alternative Education Consolidated Application

5.1 DEFERRED CONSENT ITEMS (if required)

This item is placed on the agenda to address any items that might be pulled from Agenda Item 5.0 for further discussion/consideration if so determined.

6. CORRESPONDENCE

Official correspondence received by the Board, if any, is included herein. Copies of correspondence received within 72 hours of the meeting will be made available at the meeting location.

7. REPORTS, DISCUSSIONS, AND PRESENTATIONS

7.1 Santa Cruz County Office of Education Retirement Recognitions

The Board will recognize the important contributions of the following Santa Cruz County Office of Education employees who are retiring in the 2023-2024 school year.

Retiree: Yolanda Gallardo, Assistant and Interpreter/Translator, Special Education
Elias Tapia, Maintenance Custodian, Maintenance and Operations
Jody Belgard, Senior Systems Support Liaison, Business Info Systems
Maria Castro, Manager of Migrant/Seasonal Head Start, Ed. Services
Kevin Drinkard, Math Coordinator, Educational Services
Angela Meeker, Associate Superintendent, Educational Services

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools

8. PUBLIC HEARINGS

8.1 Public Hearing: 2024-2025 Local Control Accountability Plan (LCAP) of the Santa Cruz County Office of Education

In compliance with California EDC § 52062(b)(1), the Board will hold a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2024-2025 Local Control Accountability Plan of the Santa Cruz County Office of Education and the 2024-2025 Annual Update, and 2024-2025 Budget Overview for Parents.

Open Public Hearing: Sue Roth (President)

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools
Dr. Jennifer Izant Gonzales, Senior Director, Alternative Ed.

Conduct and
Close Public Hearing: Sue Roth (President)

8.2 Public Hearing: 2024-2025 Local Control Accountability Plan (LCAP) of the Santa Cruz County Career Advancement Charter School

In compliance with California EDC § 52062(b)(1), the Board will hold a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2024-2025 Local Control Accountability Plan of the Santa Cruz County Career Advancement Charter School and the 2024-2025 Annual Update, and 2024-2025 Budget Overview for Parents.

Open Public Hearing: Sue Roth (President)

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools
Denise Guerra-Sanson, Executive Director, Student Program

Conduct and

Close Public Hearing: Sue Roth (President)

8.3 Public Hearing: Santa Cruz County Office of Education 2024-2025 Budget

The Santa Cruz County Office of Education's 2024-2025 Budget is presented for public comment in accordance with EDC § 1620 et seq., 24103. A copy of the budget is available upon request.

Open Public Hearing: Sue Roth (President)

Presenter(s): Liann Reyes, Deputy Superintendent, Business Services

Conduct and

Close Public Hearing: Sue Roth (President)

9. NEW BUSINESS

9.1 Prop 28 Arts and Music in Schools, Annual Report

Proposition 28, known as the Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act, was approved by California voters on November 8, 2022. This initiative aims to provide consistent annual funding for arts education in K-12 public schools, including charter schools, by allocating an amount equal to 1% of the total state and local revenues received under Proposition 98 from the previous fiscal year. Under this proposition, schools are required to submit annual board-approved reports detailing how funds were spent.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools
John Rice, Executive Director, Alternative Education

Motion and

Voice Vote: Sue Roth (President)

9.2 Approve the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant Spending Plan for 2022-2026 (Alternative Education)

On June 30, 2022, Governor Gavin Newsom approved AB 181, establishing the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant. The grant allocates resources to Local Education Agencies (LEAs) to obtain standards-aligned professional development and instructional materials for specific subject areas; professional development and instructional materials to improve school climate; developing diverse, culturally relevant, and multilingual school library book collections; cover operational costs, including increases in retirement and health care costs; and address COVID-19-related costs.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools
John Rice, Executive Director, Alternative Education

Motion and
Voice Vote: Sue Roth (President)

9.3 Approve the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant Spending Plan for 2022-2026 (Career Advancement Charter)

On June 30, 2022, Governor Gavin Newsom approved AB 181, establishing the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant. The grant allocates resources to Local Education Agencies (LEAs) to obtain standards-aligned professional development and instructional materials for specific subject areas; professional development and instructional materials to improve school climate; developing diverse, culturally relevant, and multilingual school library book collections; cover operational costs, including increases in retirement and health care costs; and address COVID-19-related costs.

Presenter(s): Dr. Faris Sabbah, County Superintendent of Schools
Denise Guerra-Sanson, Executive Director, Student Program

Motion and
Voice Vote: Sue Roth (President)

9.4 Approve Resolution #24-24 in Support of Prop 30 and 55, Education Protection Funds Act (Santa Cruz County Office of Education)

It is recommended that the Board adopt Resolution #24-24 to approve usage of the funds made available from Proposition 30 and Proposition 55 for educational expenditures within the County Office of Education's budgets.

Presenter(s): Liann Reyes, Deputy Superintendent, Business Services

Motion &
Roll Call Vote: Sue Roth (President)

9.5 Approve Resolution #24-25 in Support of Prop 30 and 55, Education Protection Funds Act (Career Advancement Charter)

It is recommended that the Board adopt Resolution #24-25 to approve usage of the funds made available from Proposition 30 and Proposition 55 for educational expenditures within the County Office of Education's budgets.

Presenter(s): Liann Reyes, Deputy Superintendent, Business Services

Motion &

Roll Call Vote: Sue Roth (President)

10. SUPERINTENDENT'S REPORT

Superintendent Sabbah will provide an update on activities and matters of interest.

11. STUDENT TRUSTEE REPORT

Student Trustee Alvarez-Delgado will provide an update on activities and matters of interest.

12. TRUSTEE REPORTS (3 minutes each)

Trustees will report on matters, events, and activities as related to the Board's goals of: Advocating for students, maintaining community relations, and promoting student achievement.

13. AD HOC/STANDING COMMITTEE REPORTS/ACTIONS

14. SCHEDULE OF MEETINGS AND UPCOMING EVENTS

Santa Cruz County Board of Education
Regular Meeting
June 27, 2024
4:00 p.m.

Santa Cruz County Board of Education
Regular Meeting
July 18, 2024
4:00 p.m.

15. ADJOURNMENT

President Roth will adjourn the meeting.

PLEASE NOTE:

Public Participation:

All persons are encouraged to attend and, when appropriate, to participate in meetings of the Santa Cruz County Board of Education. If you wish to speak to an item on the agenda, please be present at the beginning of the meeting as any item, upon motion, may be moved to the beginning of the agenda. Persons wishing to address the Board are asked to state their name for the record. The president of the Board will establish a time limit of three (3) minutes, unless otherwise stated by the president, for comments from the public. Consideration of all matters is conducted in open session except those relating to litigation, personnel and employee negotiations, which, by law, may be considered in closed session. Expulsion appeal hearings are heard in closed session unless a request for hearing in open session is made by the appellant.

Backup Documentation:

Any writings or documents that are public records and are provided to a majority of the governing board regarding an open session item on this agenda will be made available for public inspection in the County Office of Education, located 400 Encinal Street, Santa Cruz, CA 95060, during normal business hours.

Translation Requests:

Spanish language translation is available on an as-needed basis. Please make advance arrangements with Verenise Valentin by telephone at (831) 466-5900 Traducciones del inglés al español y del español al inglés están disponibles en las sesiones de la mesa directiva. Por favor haga los arreglos por anticipado con Verenise Valentin por teléfono al número (831) 466-5900.

ADA Compliance:

In compliance with Government Code section 54954.2 (a), The Santa Cruz County Office of Education will, on request, make this agenda available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact Verenise Valentin, Administrative Aide to the Superintendent, 400 Encinal St., Santa Cruz, CA 95060, (831) 466-5900.



SANTA CRUZ
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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 5.0.1

Board Meeting Date: June 20, 2024

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Action



Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools

SUBJECT: Minutes of the Regular Board Meeting held on May 16, 2024

BACKGROUND

Meeting minutes from the regular Board meeting held on May 16, 2024

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Approve the minutes.



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**Mr. Ed Acosta • Mr. Edward Estrada • Ms. Sandra Nichols
Ms. Sue Roth • Mr. Abel Sanchez • Mr. Bruce Van Allen**

Student Trustee: Mr. Oscar Alvarez-Delgado

**Santa Cruz County Board of Education
Regular Board Meeting
Thursday, May 16, 2024
4:00 pm
Boardroom and Zoom**

MEETING MINUTES

1. CALL TO ORDER, ROLL CALL AND ESTABLISHMENT OF QUORUM

Trustees Present:

Sue Roth (President), Edward Estrada, Sandra Nichols, Bruce Van Allen
Oscar Alvarez-Delgado (Student Trustee)

Trustees Absent (At time of roll call):

Ed Acosta, Abel Sanchez

Staff Present:

Dr. Faris Sabbabh (Superintendent), Jason Borgen, Nick Ibarra, Michelle Kennedy, Andres Ortiz,
Cristal Renteria, John Rice, Verenise Valentin

1.1 Board Member Remote Attendance Approval

In accordance with AB 2449, Trustees may participate in the Board meeting remotely under the following conditions: just cause, or emergency circumstances.

No trustees request remote attendance.

2. PLEDGE OF ALLEGIANCE

Superintendent Sabbabh led the Pledge of Allegiance.

3. APPROVAL OF AGENDA

A motion was made to approve the agenda as presented (Van Allen/Nichols 4-0-0-2).

Ayes: Estrada, Nichols, Roth, Van Allen

Nays: None

Abstain: None

Absent: Acosta, Sanchez

Student Trustee Alvarez-Delgado voted yes on this matter.

4. PUBLIC COMMENT

Nancy Cohen (Parent) shared concerns with the age requirement of kindergarten enrollment.

Board Approved:

Trustee Sanchez joined the meeting.

5. CONSENT AGENDA

5.0.1 Minutes of the Regular Board Meeting held on April 18, 2024

5.0.2 Donations

A motion was made to approve the consent agenda as presented (Van Allen/Nichols 5-0-0-1).

Ayes: Estrada, Nichols, Roth, Sanchez, Van Allen

Nays: None

Abstain: None

Absent: Acosta

Student Trustee Alvarez-Delgado voted yes on this matter.

5.1 DEFERRED CONSENT ITEMS (if required)

None.

Trustee Acosta joined the meeting.

6. CORRESPONDENCE

Official correspondence received by the Board was included herein.

7. REPORTS, DISCUSSIONS, AND PRESENTATIONS

7.1 2024 Educators and Community Partner of the Year

Each year, the Santa Cruz County Board of Education celebrates the accomplishments of teachers, classified employees, administrators, school counselors, and a local Community Partner. Award recipients are nominated by their peers and are awarded a plaque of outstanding achievement by Superintendent Sabbah.

Award Recipients: Woodstock's Santa Cruz, Community Partner of the Year
Cristal Renteria, Administrator of the Year, Santa Cruz COE
Jennifer Konicke, Classified Employee of the Year, Pacific ESD
Soledad Hess, Counselor of the Year, SCCS
Russell Bryan Love, Teacher of the Year, PVUSD

Bryson Wood, former Santa Cruz COE student, introduced Travis Koon, General Manager, Woodstock's Santa Cruz

John Rice, Executive Director, Alternative Education, Santa Cruz COE, introduced Cristal Renteria.

Eric Gross, Superintendent, Pacific Elementary School, introduced Jennifer Konicke.

Derek Kendall, Principal, Mission Hill Middle School, and Danielle Brown, Teacher, Mission Hill Middle School, introduced Soledad Hess.

Susan Gaulty, Principal, New School, and Murry Schekman, former interim Superintendent, Pajaro Valley Unified School District, introduced Russell Bryan Love.

President Roth issued a short recess at 4:56 p.m. The meeting resumed at 5:01 p.m.

7.2 Santa Cruz COE's Youth Led Leadership Alliance Presentation

Our student leadership initiatives provide opportunities for students to develop and practice essential leadership skills such as collaboration, public speaking, self-confidence, critical thinking, and civic engagement. Students from the Santa Cruz COE's Youth Led Leadership Alliance (YLLA), representing six leadership groups with specific goals and objectives, shared their projects and highlights during the 2023-2024 school year. Andres Ortiz, Student Leadership and Engagement Coordinator, introduced each student group.

7.3 Santa Cruz COE's Countywide Robotics Club

Early May, ten teams from across the county participated in the MATE ROV (Marine Advanced Technology Education – Remotely Operated Vehicle) Regional Competition. The program aims to build student skills in entrepreneurship, team work, collaboration, as well as technical skills in robotics, computer programming, and design, engineering, and fabrication. The Santa Cruz COE's X Academy Robotics Clubs participated in the competition. Our Hephaestus Robotics team secured a remarkable 3rd place finish in the Ranger Class. This achievement earns them a coveted spot at the MATE ROV World Championship in Kingsport Tennessee at the end of June, where they will compete against 40 of the top teams from around the world. Our Angry Otters team in the Navigator class demonstrated exceptional skill by taking 2nd place in their division.

8. NEW BUSINESS AND ACTION ITEMS

8.1 Approval of Resolution #24-20 Recognizing LGBTQIA2S+ Pride Month

Earlier in May, the Santa Cruz County Office of Education, alongside all ten school districts, raised the Progress Flag in honor of Harvey Milk Day. The Progress Flag is a visual representation of acceptance and inclusion.

A motion was made to approve Resolution #24-20 Recognizing LGBTQIA2S+ Pride Month with a minor change (Van Allen/Estrada 6-0-0-0).

Ayes:	Acosta, Estrada, Nichols, Roth, Sanchez, Van Allen
Nays:	None
Abstain:	None
Absent:	None

Student Trustee Alvarez-Delgado voted yes on this matter.

8.2 Approval of Resolution #24-21 Recognizing Juneteenth

Established as a federally recognized holiday in 2021, Juneteenth commemorates the emancipation of enslaved people in the United States. It was first celebrated in Texas on June 19, 1866, exactly one year after Major General Gordon Granger arrived in Galveston, Texas, and declared that enslaved people had been freed by the Emancipation Proclamation.

A motion was made to approve Resolution #24-21 Recognizing Juneteenth with a minor change (Nichols/Estrada 6-0-0-0).

Ayes:	Acosta, Estrada, Nichols, Roth, Sanchez, Van Allen
Nays:	None
Abstain:	None
Absent:	None

Student Trustee Alvarez-Delgado voted yes on this matter.

8.3 Approval of Resolution #24-22 Establishing Fund 40 Special Reserve Fund For Capital Outlay Projects

This resolution establishes the Fund 40 Special Reserve Fund for Capital Outlay Projects. This fund will primarily accumulate general fund money for capital outlay purposes, sourced from interfund transfers and interest income. It can be used for various capital projects like land or building purchases. If projected projects don't materialize, funds may be transferred back to the General Fund 01. Michelle Kennedy, Manager, Fiscal Services, presented the resolution.

A motion was made to approve Resolution #24-22 Establishing Fund 40 Special Reserve Fund For Capital Outlay Projects with a minor change (Van Allen/Nichols 6-0-0-0).

Ayes:	Acosta, Estrada, Nichols, Roth, Sanchez, Van Allen
Nays:	None
Abstain:	None
Absent:	None

Student Trustee Alvarez-Delgado voted yes on this matter.

8.4 Schedule Special Board Meeting

Trustees scheduled a special meeting to host interviews for the vacancy for Trustee area 5 and Oath of Office Swearing in ceremony. The dates in consideration were May 28, May 29, and May 30, 2024.

A motion was made to schedule a special board meeting on May 30, 2024 at 4:30 pm (Estrada/Van Allen 6-0-0-0).

Ayes:	Acosta, Estrada, Nichols, Roth, Sanchez, Van Allen
Nays:	None
Abstain:	None
Absent:	None

Student Trustee Alvarez-Delgado voted yes on this matter.

9. SUPERINTENDENT'S REPORT

Superintendent Sabbah provided an update on activities and matters of interest.

10. STUDENT TRUSTEE REPORT

Student Trustee Alvarez-Delgado attended the Seal of biliteracy ceremony and shared that he will be enrolling in Cabrillo this fall.

11. TRUSTEE REPORTS (3 minutes each)

Trustee Estrada:

He attended the Queer Youth Leadership Awards and the COE flag raising ceremony.

Trustee Nichols:

She attended the COE picnic and the COE flag raising ceremony.

Trustee Sanchez:

He acknowledged the COE employees receiving awards from Pajaro Valley PRevention and Student Assistance. He also attended the COE picnic, met with the board vacancy committee, and will be attending graduations next week.

Trustee Acosta:

No report to share.

Trustee Van Allen:

He met with the board vacancy committee and reviewed the state budget.

President Roth:

She attended the COE picnic, participated in the agenda committee, and attended the Queer Youth Leadership Awards.

12. AD HOC/STANDING COMMITTEE REPORTS/ACTIONS

None.

13. ORGANIZATION OF THE BOARD

With the recent trustee resignation, the Board no longer has a trustee acting as vice president.

13.1 Nominations and Election for the Vice President of the Board

President Roth called for nominations for the Vice President.

A motion was made to nominate and select Abel Sanchez as vice-president (Van Allen/Estrada 6-0-0-0).

Ayes:	Acosta, Estrada, Nichols, Roth, Sanchez, Van Allen
Nays:	None
Abstain:	None
Absent:	None

Student Trustee Alvarez-Delgado voted yes on this matter.

14. SCHEDULE OF MEETINGS AND UPCOMING EVENTS

COE Alternative Graduations
May 20 - May 24, 2024

Countywide Black Graduation
May 25, 2024

COE Special Education Graduation
May 30, 2024

Santa Cruz County Board of Education
Regular Meeting
June 20, 2024
4:00 p.m.

Santa Cruz County Board of Education
Regular Meeting
June 27, 2024
4:00 p.m.

15. ADJOURNMENT

President Roth adjourned the meeting at 7:23 pm.



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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 5.0.2

Board Meeting Date: June 20, 2024

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Action



Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools

SUBJECT: Minutes of the Regular Board Meeting held on May 30, 2024

BACKGROUND

Meeting minutes from the regular Board meeting held on May 30, 2024

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Approve the minutes.



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Mr. Ed Acosta • Mr. Edward Estrada • Ms. Sandra Nichols
Ms. Sue Roth • Mr. Abel Sanchez • Mr. Bruce Van Allen

Student Trustee: Mr. Oscar Alvarez-Delgado

Santa Cruz County Board of Education
Special Board Meeting
Thursday, May 30, 2024
4:30 pm
Boardroom and Zoom

MEETING MINUTES

1. CALL TO ORDER, ROLL CALL AND ESTABLISHMENT OF QUORUM

Trustees Present:

Sue Roth (President), Edward Estrada, Sandra Nichols, Abel Sanchez, Bruce Van Allen

Trustees Absent:

Ed Acosta, Oscar Alvarez-Delgado (Student Trustee)

Staff Present:

Faris Sabbah (Secretary), Nick Ibarra, Liann Reyes, Verenise Valentin

1.1 Board Member Remote Attendance Approval

In accordance with AB 2449, Trustees may participate in the Board meeting remotely under the following conditions: just cause, or emergency circumstances.

No trustees requested to participate in the meeting remotely.

2. PLEDGE OF ALLEGIANCE

Superintendent Sabbah led the Pledge of Allegiance.

3. APPROVAL OF AGENDA

A motion was made to approve the agenda as presented (Van Allen/Estrada 5-0-0-0).

Ayes:	Estrada, Nichols, Roth, Sanchez, Van Allen
Nays:	None
Abstain:	None
Absent:	None

4. PUBLIC COMMENT

Jenni Veitch-Olsen (*Community Member*) shared comments from colleagues who would be in support of the appointment of Rachel Williams as Trustee, area 5.

5. CORRESPONDENCE

The Board received two official correspondence after the packet was published.

The first correspondence was received via email from Jenny T. Sarimiento, sent on Sunday, May 26, sharing her support of the appointment of Rachel Williams as Trustee, area 5.

The second correspondence was received via email from Lauren Leff, sent on Monday, May 27, sharing her support of the appointment of Gilbert Stein as Trustee, area 5.

6. NEW BUSINESS AND ACTION ITEMS

6.1 Filling Trustee Area 5 Vacancy on Santa Cruz County Board of Education

A vacancy exists on the County Board of Education, Trustee Area 5. Per Board Bylaw 9223, the Board may appoint a provisional appointment to fill the vacancy for the remainder of the current term. President Roth establish the interview process for the applicants.

6.2 Conduct Interviews of Applicants

The following applicants submitted their application to the Board and are confirmed residents of Trustee Area 5.

Applicants: Gilbert E. Stein
 Rachel Williams

Trustees asked each candidate six questions.

6.3 Resolution #24-23 Provisional Appointment to Fill Vacancy on the Santa Cruz County Board of Education

Under the provision of Education Code 5091, the Board is authorized to make a provisional appointment to fill the existing vacancy through to the next regularly scheduled governing board election, November 2024.

A motion was made to adopt Resolution #24-23, with the provisional appointee Rachel Williams (Nichols/Sanchez 5-0-0-0).

Ayes: Estrada, Nichols, Roth, Sanchez, Van Allen
Nays: None
Abstain: None
Absent: None

6.4 Swearing-In Ceremony

Rachel Williams, provisional appointee trustee area 5, was sworn in by Superintendent Sabbah. After being sworn in, Trustee Williams took her seat at the dais.

7. SCHEDULE OF MEETINGS AND UPCOMING EVENTS

Santa Cruz County Board of Education
Regular Meeting
June 20, 2024
4:00 p.m.

Santa Cruz County Board of Education
Regular Meeting
June 27, 2024
4:00 p.m.

8. **ADJOURNMENT**
President Roth adjourned the meeting at 5:33 p.m.



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SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 5.0.3

Board Meeting Date: June 20, 2024

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Action



Information

TO: Santa Cruz County Board of Education

FROM: Liann Reyes, Deputy Superintendent, Business Services

SUBJECT: Routine Budget Revisions

BACKGROUND

Routine budget revisions for March, April, and May.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Approve the revisions.



MEMO

DATE: June 10, 2024

TO: Santa Cruz County Board of Education
Dr. Faris Sabbah, County Superintendent of Schools

FROM: Liann Reyes, Deputy Superintendent, Business Services
Melissa Lopez, Director of Fiscal Services

RE: March Budget Revisions

Notable changes to the budget processed during the month of March 2024 are as follows:

Unrestricted:

Budget revisions processed reflect an increase in unrestricted revenue in the amount of \$32,106;

- \$19,264 Mandated Block Grant Adj
- \$ 1,096 Unemployment Insurance Adj
- \$11,746 Prior Year STRS Penalties & Interest

Budget revisions processed reflect a net decrease in expenses in the amount of (\$448,507); expenditure changes were minimal. Significant changes are as follows:

- (\$580,646) Transition planning and initiatives moved to 24-25
- \$ 41,949 Business Support for Live Oak
- \$ 9,172 Tech Support for Live Oak
- (\$ 95,000) Reversal of Board Legal Fees
- \$ 80,000 Escape Annual Fees
- \$ 45,000 AB218 Self Liability Funding
- \$ 19,809 Fund 12 Indirect Offset

Budget revisions processed in March resulted in an increase to the unrestricted fund balance in the amount of \$480,613.

Restricted:

Budget revisions processed reflect an increase in revenue in the amount of \$884,619; revenue changes were as follows:

- \$604,188 Alt Ed Student Support Enrichment Block Grant
- \$192,000 HR Classified Teacher Credentialing Program
- \$29,000 Student Support Services Homeless Allocation Adj
- \$20,000 Student Support Services 21 CSLA Grant

Budget revisions processed reflect a decrease in expenses in the amount of (\$706,234); expenditure changes were minimal. Significant changes are as follows:

- (\$1,005,403) Learning Recovery Emergency Block Grant
- \$30,197 CAL-S Dental Assisting
- \$26,784 SSS Homeless Project Coordinator
- \$192,000 HR Classified Teacher Credentialing program
- \$10,999 Alt Ed Various contracts
- \$13,500 Student Support Services 21 CSLA CalTAC/ISLA training

Budget revisions processed in March resulted in an increase to the unrestricted fund balance in the amount of \$1,590,853.

Pacheco Bill Compliance:

There were no professional service agreements/contracts in excess of \$25,000 that required a budget revision be processed during March 2024.

Business department staff continue to communicate and work closely with department staff and managers to review revenues, expenditures, and budgets as we finalize 2023-24 Estimated Actuals and the 2024-25 Budget Development.

Should you have any questions, please feel free to contact us.

LR:ml

cc: Rebecca Olker

	2023-24 Adopted Budget			2023-24 Revised Budget as of February 29, 2024			March 2024 Budget Revisions Processed			2023-24 Revised Budget as of March 31, 2024		
	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND
REVENUES												
LCFF Sources	\$ 25,549,149	\$ 8,206,393	\$ 33,755,542	\$ 28,938,783	\$ 8,287,099	\$ 37,225,882	\$ -	\$ -	\$ -	\$ 28,938,783	\$ 8,287,099	\$ 37,225,882
Federal Revenue	\$ 4,500,000	\$ 2,781,151	\$ 7,281,151	\$ 4,500,000	\$ 3,313,967	\$ 7,813,967	\$ -	\$ 11,909	\$ 11,909	\$ 4,500,000	\$ 3,325,876	\$ 7,825,876
Other State Revenue	\$ 288,304	\$ 8,911,756	\$ 9,200,060	\$ 288,304	\$ 9,398,277	\$ 9,686,581	\$ 20,360	\$ 824,187	\$ 844,547	\$ 308,664	\$ 10,222,464	\$ 10,531,128
Other Local Revenue	\$ 1,773,938	\$ 9,696,346	\$ 11,470,285	\$ 4,005,348	\$ 11,942,857	\$ 15,948,205	\$ 11,746	\$ 48,523	\$ 60,269	\$ 4,017,094	\$ 11,991,380	\$ 16,008,473
TOTAL, REVENUES	\$ 32,111,391	\$ 29,595,647	\$ 61,707,038	\$ 37,732,435	\$ 32,942,199	\$ 70,674,634	\$ 32,106	\$ 884,619	\$ 916,725	\$ 37,764,541	\$ 33,826,818	\$ 71,591,359
EXPENDITURES												
Certificated Salaries	\$ 7,545,500	\$ 6,609,820	\$ 14,155,320	\$ 7,431,668	\$ 6,555,617	\$ 13,987,286	\$ (1,986)	\$ (4,000)	\$ (5,986)	\$ 7,429,682	\$ 6,551,617	\$ 13,981,300
Classified Salaries	\$ 8,618,050	\$ 8,262,185	\$ 16,880,235	\$ 8,242,354	\$ 7,697,230	\$ 15,939,583	\$ 41,333	\$ -	\$ 41,333	\$ 8,283,687	\$ 7,697,230	\$ 15,980,916
Employee Benefits	\$ 8,946,799	\$ 9,962,030	\$ 18,908,829	\$ 8,513,732	\$ 9,202,798	\$ 17,716,530	\$ 15,349	\$ -	\$ 15,349	\$ 8,529,081	\$ 9,202,798	\$ 17,731,879
Books and Supplies	\$ 1,828,809	\$ 752,415	\$ 2,581,224	\$ 1,533,764	\$ 3,311,609	\$ 4,845,373	\$ (107,723)	\$ (944,622)	\$ (1,052,345)	\$ 1,426,041	\$ 2,366,986	\$ 3,793,027
Services and Other Operating Expenditures	\$ 4,941,899	\$ 4,969,801	\$ 9,911,700	\$ 5,600,825	\$ 6,261,193	\$ 11,862,018	\$ (397,487)	\$ 224,585	\$ (172,902)	\$ 5,203,338	\$ 6,485,778	\$ 11,689,116
Capital Outlay	\$ 250,000	\$ -	\$ 250,000	\$ 346,296	\$ -	\$ 346,296	\$ -	\$ -	\$ -	\$ 346,296	\$ -	\$ 346,296
Other Outgo (excluding Transfers of Indirect Costs)	\$ 4,500,000	\$ 624,755	\$ 5,124,755	\$ 4,500,000	\$ -	\$ 4,500,000	\$ -	\$ -	\$ -	\$ 4,500,000	\$ -	\$ 4,500,000
Other Outgo - Transfers of Indirect Costs	\$ (1,825,512)	\$ 1,703,454	\$ (122,058)	\$ (2,070,448)	\$ 1,910,660	\$ (159,787)	\$ 2,007	\$ 17,803	\$ 19,810	\$ (2,068,441)	\$ 1,928,463	\$ (139,978)
TOTAL EXPENDITURES	\$ 34,805,545	\$ 32,884,461	\$ 67,690,006	\$ 34,098,191	\$ 34,939,107	\$ 69,037,298	\$ (448,507)	\$ (706,234)	\$ (1,154,742)	\$ 33,649,684	\$ 34,232,872	\$ 67,882,556
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$ (2,694,154)	\$ (3,288,814)	\$ (5,982,968)	\$ 3,634,244	\$ (1,996,908)	\$ 1,637,336	\$ 480,613	\$ 1,590,853	\$ 2,071,467	\$ 4,114,857	\$ (406,054)	\$ 3,708,803
OTHER FINANCING SOURCES/USES												
Interfund Transfers												
a) Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
b) Transfers Out	\$ 60,850	\$ -	\$ 60,850	\$ 1,466,178	\$ 975,000	\$ 2,441,178			\$ -	\$ 1,466,178	\$ 975,000	\$ 2,441,178
Other Sources/Uses												
a) Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
b) Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
Contributions	\$ (1,697,719)	\$ 1,697,719	\$ -	\$ (1,900,945)	\$ 1,900,945	\$ -			\$ -	\$ (1,900,945)	\$ 1,900,945	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ (1,758,569)	\$ 1,697,719	\$ (60,850)	\$ (3,367,123)	\$ 925,945	\$ (2,441,178)	\$ -	\$ -	\$ -	\$ (3,367,123)	\$ 925,945	\$ (2,441,178)
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (4,452,723)	\$ (1,591,095)	\$ (6,043,818)	\$ 267,121	\$ (1,070,963)	\$ (803,842)	\$ 480,613	\$ 1,590,853	\$ 2,071,467	\$ 747,734	\$ 519,891	\$ 1,267,625
FUND BALANCE, RESERVES												
Beginning Fund Balance												
a) As of July 1 Unaudited	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ -	\$ -	\$ -	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052
b) Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c) As of July 1 Audited	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ -	\$ -	\$ -	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052
d) Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
e) Adjusted Beginning Balance	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ 28,662,483	\$ 6,398,542	\$ 35,061,025	\$ -	\$ -	\$ -	\$ 28,662,483	\$ 6,398,542	\$ 35,061,025
Ending Balance, June 30	\$ 24,359,257	\$ 4,342,977	\$ 28,702,234	\$ 28,929,604	\$ 5,327,580	\$ 34,257,183	\$ 480,613	\$ 1,590,853	\$ 2,071,467	\$ 29,410,217	\$ 6,918,433	\$ 36,328,650



MEMO

DATE: June 10, 2024

TO: Santa Cruz County Board of Education
Dr. Faris Sabbah, County Superintendent of Schools

FROM: Liann Reyes, Deputy Superintendent, Business Services
Melissa Lopez, Director of Fiscal Services 

RE: April Budget Revisions

Notable changes to the budget processed during the month of April 2024 are as follows:

Unrestricted:

Budget revisions processed reflect an increase in unrestricted revenues in the amount of \$84,627 due to increased revenue for the School Based Medi-Cal Administrative Activities (SMAA) program and prior year Ed Services MSC grant funds.

Budget revisions processed also reflect an overall decrease in expenditures in the amount of \$739,896 related to updated salary and benefit projections based on current positions and vacancies as departments begin to adjust staffing needs and projections for the remainder of the 2023-24 fiscal year.

Budget revisions processed in April resulted in an increase to the unrestricted fund balance in the amount of \$917,131.

Restricted:

Budget revisions processed reflect an overall decrease in restricted revenues in the amount of \$160,134

- \$27,999 Alternative Education LCFF Equity Multiplier
- \$28,766 Special Education Allocation

- (\$155,700) Student Support Services various program revenue to 24/25
- (\$380,334) Migrant Head Start decreased allocation
- \$254,566 Student Support Services MHSSA Adj
- \$154,587 S5C K-16 Coordination Yr 1 of 3
- (\$130,725) Safety Dec Rev to match exp

Many of these restricted program budgets have corresponding expenditures. In addition, salary and benefits projections were adjusted based on current positions and vacancies as departments begin to adjust staffing needs and projections for the remainder of the 2023-24 fiscal year.

Budget revisions processed in April 2024 had an overall increase to the restricted fund balance in the amount of \$390,830.

Pacheco Bill Compliance:

There were no professional service agreements/contracts in excess of \$25,000 that required a budget revision be processed during April 2024.

Business department staff continue to communicate and work closely with department staff and managers to review revenues, expenditures, and budgets 2024-25 Budget Development processes conclude and 2023-24 Unaudited Actuals closing processes begin.

Should you have any questions, please feel free to contact us.

LR:ml

cc: Rebecca Olker

	2023-24 Adopted Budget			2023-24 Revised Budget as of March 31, 2024			April 2024 Budget Revisions Processed			2023-24 Revised Budget as of April 30, 2024		
	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND
REVENUES												
LCFF Sources	\$ 25,549,149	\$ 8,206,393	\$ 33,755,542	\$ 28,938,783	\$ 8,287,099	\$ 37,225,882	\$ -	\$ -	\$ -	\$ 28,938,783	\$ 8,287,099	\$ 37,225,882
Federal Revenue	\$ 4,500,000	\$ 2,781,151	\$ 7,281,151	\$ 4,500,000	\$ 3,325,876	\$ 7,825,876	\$ -	\$ 16,351	\$ 16,351	\$ 4,500,000	\$ 3,342,227	\$ 7,842,227
Other State Revenue	\$ 288,304	\$ 8,911,756	\$ 9,200,060	\$ 308,664	\$ 10,222,464	\$ 10,531,128		\$ 5,266	\$ 5,266	\$ 308,664	\$ 10,227,730	\$ 10,536,394
Other Local Revenue	\$ 1,773,938	\$ 9,696,346	\$ 11,470,285	\$ 4,017,094	\$ 11,991,380	\$ 16,008,473	\$ 84,625	\$ (181,751)	\$ (97,126)	\$ 4,101,718	\$ 11,809,628	\$ 15,911,347
TOTAL, REVENUES	\$ 32,111,391	\$ 29,595,647	\$ 61,707,038	\$ 37,764,541	\$ 33,826,818	\$ 71,591,359	\$ 84,625	\$ (160,134)	\$ (75,509)	\$ 37,849,165	\$ 33,666,684	\$ 71,515,849
EXPENDITURES												
Certificated Salaries	\$ 7,545,500	\$ 6,609,820	\$ 14,155,320	\$ 7,429,682	\$ 6,551,617	\$ 13,981,300	\$ (221,096)	\$ (100,722)	\$ (321,818)	\$ 7,208,586	\$ 6,450,896	\$ 13,659,482
Classified Salaries	\$ 8,618,050	\$ 8,262,185	\$ 16,880,235	\$ 8,283,687	\$ 7,697,230	\$ 15,980,916	\$ (153,255)	\$ 371,147	\$ 217,892	\$ 8,130,431	\$ 8,068,377	\$ 16,198,808
Employee Benefits	\$ 8,946,799	\$ 9,962,030	\$ 18,908,829	\$ 8,529,081	\$ 9,202,798	\$ 17,731,879	\$ (237,339)	\$ 84,592	\$ (152,747)	\$ 8,291,743	\$ 9,287,390	\$ 17,579,132
Books and Supplies	\$ 1,828,809	\$ 752,415	\$ 2,581,224	\$ 1,426,041	\$ 2,366,986	\$ 3,793,027	\$ (90,170)	\$ (472,224)	\$ (562,393)	\$ 1,335,871	\$ 1,894,763	\$ 3,230,634
Services and Other Operating Expenditures	\$ 4,941,899	\$ 4,969,801	\$ 9,911,700	\$ 5,203,338	\$ 6,485,778	\$ 11,689,116	\$ (58,741)	\$ (488,423)	\$ (547,165)	\$ 5,144,596	\$ 5,997,355	\$ 11,141,951
Capital Outlay	\$ 250,000	\$ -	\$ 250,000	\$ 346,296	\$ -	\$ 346,296	\$ (16,118)	\$ -	\$ (16,118)	\$ 330,178	\$ -	\$ 330,178
Other Outgo (excluding Transfers of Indirect Costs)	\$ 4,500,000	\$ 624,755	\$ 5,124,755	\$ 4,500,000	\$ -	\$ 4,500,000		\$ -	\$ -	\$ 4,500,000	\$ -	\$ 4,500,000
Other Outgo - Transfers of Indirect Costs	\$ (1,825,512)	\$ 1,703,454	\$ (122,058)	\$ (2,068,441)	\$ 1,928,463	\$ (139,978)	\$ 36,823	\$ (37,944)	\$ (1,121)	\$ (2,031,618)	\$ 1,890,519	\$ (141,099)
TOTAL EXPENDITURES	\$ 34,805,545	\$ 32,884,461	\$ 67,690,006	\$ 33,649,684	\$ 34,232,872	\$ 67,882,556	\$ (739,896)	\$ (643,573)	\$ (1,383,470)	\$ 32,909,787	\$ 33,589,299	\$ 66,499,086
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$ (2,694,154)	\$ (3,288,814)	\$ (5,982,968)	\$ 4,114,857	\$ (406,054)	\$ 3,708,803	\$ 824,521	\$ 483,439	\$ 1,307,960	\$ 4,939,378	\$ 77,385	\$ 5,016,763
OTHER FINANCING SOURCES/USES												
Interfund Transfers												
a) Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
b) Transfers Out	\$ 60,850	\$ -	\$ 60,850	\$ 1,466,178	\$ 975,000	\$ 2,441,178			\$ -	\$ 1,466,178	\$ 975,000	\$ 2,441,178
				\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
Other Sources/Uses												
a) Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
b) Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
Contributions	\$ (1,697,719)	\$ 1,697,719	\$ -	\$ (1,900,945)	\$ 1,900,945	\$ -	\$ 92,609	\$ (92,609)	\$ 0	\$ (1,808,336)	\$ 1,808,336	\$ 0
TOTAL OTHER FINANCING SOURCES/USES	\$ (1,758,569)	\$ 1,697,719	\$ (60,850)	\$ (3,367,123)	\$ 925,945	\$ (2,441,178)	\$ 92,609	\$ (92,609)	\$ 0	\$ (3,274,514)	\$ 833,336	\$ (2,441,178)
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (4,452,723)	\$ (1,591,095)	\$ (6,043,818)	\$ 747,734	\$ 519,891	\$ 1,267,625	\$ 917,131	\$ 390,830	\$ 1,307,960	\$ 1,664,865	\$ 910,721	\$ 2,575,585
FUND BALANCE, RESERVES												
Beginning Fund Balance												
a) As of July 1 Unaudited	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ -	\$ -	\$ -	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052
b) Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c) As of July 1 Audited	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ -	\$ -	\$ -	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052
d) Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
e) Adjusted Beginning Balance	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ 28,662,483	\$ 6,398,542	\$ 35,061,025	\$ -	\$ -	\$ -	\$ 28,662,483	\$ 6,398,542	\$ 35,061,025
Ending Balance, June 30	\$ 24,359,257	\$ 4,342,977	\$ 28,702,234	\$ 29,410,217	\$ 6,918,433	\$ 36,328,650	\$ 917,131	\$ 390,830	\$ 1,307,960	\$ 30,327,347	\$ 7,309,263	\$ 37,636,610



MEMO

DATE: June 10, 2024

TO: Santa Cruz County Board of Education
Dr. Faris Sabbah, County Superintendent of Schools

FROM: Liann Reyes, Deputy Superintendent, Business Services
Melissa Lopez, Director of Fiscal Services 

RE: May Budget Revisions

Notable changes to the budget processed during the month of May 2024 are as follows:

Unrestricted:

Budget revisions processed reflect an increase in unrestricted revenues in the amount of \$65,809 due to Local Control Funding Formula estimated actual adjustments for Business Revenue accounts.

Budget revisions processed also reflect an overall decrease in expenditures in the amount of \$2,783,843 related to updated salary and benefit projections based on current positions and vacancies as department begin to adjust staffing needs and projections for the remainder of the 2023-24 fiscal year. There is also a \$3,500,000 transfer to Fund 40 Capital Outlay and a \$1,500,000 transfer out to Fund 56 Debt Service.

Budget revisions processed in May resulted in a decrease to the unrestricted fund balance in the amount of \$2,150,348.

Restricted:

Budget Revisions processed reflect an overall increase in restricted revenues in the amount of \$2,164,621

- \$2,416,752 Alt Ed Student Support Enrichment Block Grant

- Various estimated actual adjustments

Budget revisions processed also reflect an overall increase in expenditures in the amount of \$2,430,170 related to updated salary and benefit projections based on current positions and vacancies as department begin to adjust staffing needs and projections for the remainder of the 2023-24 fiscal year. Additionally, \$104,628 transfer out to fund 56 Debt Service for Redevelopment Agency (RDA) revenues.

Budget revisions processed in May 2024 had an overall decrease to the restricted fund balance in the amount of \$370,177.

Pacheco Bill Compliance:

There were no professional service agreements/contracts in excess of \$25,000 that required a budget revision be processed during May 2024.

Business department staff continue to communicate and work closely with department staff and managers to review revenues, expenditures, and budgets as 2024-25 Budget Development concludes and 2023-24 Unaudited Actuals closing processes begin.

Should you have any questions, please feel free to contact us.

LR:ml

cc: Rebecca Olker

	2023-24 Adopted Budget			2023-24 Revised Budget as of April 30, 2024			May 2024 Budget Revisions Processed			2023-24 Revised Budget as of May 31, 2024		
	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND
REVENUES												
LCFF Sources	\$ 25,549,149	\$ 8,206,393	\$ 33,755,542	\$ 28,938,783	\$ 8,287,099	\$ 37,225,882	\$ (279,088)	\$ 588,395	\$ 309,307	\$ 28,659,695	\$ 8,875,494	\$ 37,535,189
Federal Revenue	\$ 4,500,000	\$ 2,781,151	\$ 7,281,151	\$ 4,500,000	\$ 3,342,227	\$ 7,842,227	\$ -	\$ (328,366)	\$ (328,366)	\$ 4,500,000	\$ 3,013,861	\$ 7,513,861
Other State Revenue	\$ 288,304	\$ 8,911,756	\$ 9,200,060	\$ 308,664	\$ 10,227,730	\$ 10,536,394	\$ -	\$ 1,899,086	\$ 1,899,086	\$ 308,664	\$ 12,126,816	\$ 12,435,480
Other Local Revenue	\$ 1,773,938	\$ 9,696,346	\$ 11,470,285	\$ 4,101,718	\$ 11,809,628	\$ 15,911,347	\$ 344,897	\$ 5,506	\$ 350,403	\$ 4,446,615	\$ 11,815,135	\$ 16,261,750
TOTAL, REVENUES	\$ 32,111,391	\$ 29,595,647	\$ 61,707,038	\$ 37,849,165	\$ 33,666,684	\$ 71,515,849	\$ 65,809	\$ 2,164,621	\$ 2,230,430	\$ 37,914,974	\$ 35,831,305	\$ 73,746,279
EXPENDITURES												
Certificated Salaries	\$ 7,545,500	\$ 6,609,820	\$ 14,155,320	\$ 7,208,586	\$ 6,450,896	\$ 13,659,482	\$ (1,840,646)	\$ 1,954,507	\$ 113,860	\$ 5,367,940	\$ 8,405,402	\$ 13,773,342
Classified Salaries	\$ 8,618,050	\$ 8,262,185	\$ 16,880,235	\$ 8,130,431	\$ 8,068,377	\$ 16,198,808	\$ (177,684)	\$ 11,239	\$ (166,445)	\$ 7,952,748	\$ 8,079,616	\$ 16,032,363
Employee Benefits	\$ 8,946,799	\$ 9,962,030	\$ 18,908,829	\$ 8,291,743	\$ 9,287,390	\$ 17,579,132	\$ (1,063,019)	\$ 1,084,304	\$ 21,286	\$ 7,228,724	\$ 10,371,694	\$ 17,600,418
Books and Supplies	\$ 1,828,809	\$ 752,415	\$ 2,581,224	\$ 1,335,871	\$ 1,894,763	\$ 3,230,634	\$ 539,689	\$ (691,463)	\$ (151,774)	\$ 1,875,560	\$ 1,203,300	\$ 3,078,860
Services and Other Operating Expenditures	\$ 4,941,899	\$ 4,969,801	\$ 9,911,700	\$ 5,144,596	\$ 5,997,355	\$ 11,141,951	\$ (42,053)	\$ (121,739)	\$ (163,791)	\$ 5,102,543	\$ 5,875,616	\$ 10,978,160
Capital Outlay	\$ 250,000	\$ -	\$ 250,000	\$ 330,178	\$ -	\$ 330,178	\$ -	\$ -	\$ -	\$ 330,178	\$ -	\$ 330,178
Other Outgo (excluding Transfers of Indirect Costs)	\$ 4,500,000	\$ 624,755	\$ 5,124,755	\$ 4,500,000	\$ -	\$ 4,500,000	\$ -	\$ -	\$ -	\$ 4,500,000	\$ -	\$ 4,500,000
Other Outgo - Transfers of Indirect Costs	\$ (1,825,512)	\$ 1,703,454	\$ (122,058)	\$ (2,031,618)	\$ 1,890,519	\$ (141,099)	\$ (200,131)	\$ 193,321	\$ (6,810)	\$ (2,231,749)	\$ 2,083,840	\$ (147,908)
TOTAL EXPENDITURES	\$ 34,805,545	\$ 32,884,461	\$ 67,690,006	\$ 32,909,787	\$ 33,589,299	\$ 66,499,086	\$ (2,783,843)	\$ 2,430,170	\$ (353,674)	\$ 30,125,944	\$ 36,019,469	\$ 66,145,412
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$ (2,694,154)	\$ (3,288,814)	\$ (5,982,968)	\$ 4,939,378	\$ 77,385	\$ 5,016,763	\$ 2,849,652	\$ (265,549)	\$ 2,584,104	\$ 7,789,030	\$ (188,164)	\$ 7,600,867
OTHER FINANCING SOURCES/USES												
Interfund Transfers												
a) Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b) Transfers Out	\$ 60,850	\$ -	\$ 60,850	\$ 1,466,178	\$ 975,000	\$ 2,441,178	\$ 5,000,000	\$ 104,628	\$ 5,104,628	\$ 6,466,178	\$ 1,079,628	\$ 7,545,806
Other Sources/Uses												
a) Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b) Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ (1,697,719)	\$ 1,697,719	\$ -	\$ (1,808,336)	\$ 1,808,336	\$ 0	\$ (0)	\$ -	\$ (0)	\$ (1,808,336)	\$ 1,808,336	\$ (0)
TOTAL OTHER FINANCING SOURCES/USES	\$ (1,758,569)	\$ 1,697,719	\$ (60,850)	\$ (3,274,514)	\$ 833,336	\$ (2,441,178)	\$ (5,000,000)	\$ (104,628)	\$ (5,104,628)	\$ (8,274,514)	\$ 728,708	\$ (7,545,806)
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (4,452,723)	\$ (1,591,095)	\$ (6,043,818)	\$ 1,664,865	\$ 910,721	\$ 2,575,585	\$ (2,150,348)	\$ (370,177)	\$ (2,520,524)	\$ (485,483)	\$ 540,544	\$ 55,061
FUND BALANCE, RESERVES												
Beginning Fund Balance												
a) As of July 1 Unaudited	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ -	\$ -	\$ -	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052
b) Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c) As of July 1 Audited	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ -	\$ -	\$ -	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052
d) Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
e) Adjusted Beginning Balance	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ 28,662,483	\$ 6,398,542	\$ 35,061,025	\$ -	\$ -	\$ -	\$ 28,662,483	\$ 6,398,542	\$ 35,061,025
Ending Balance, June 30	\$ 24,359,257	\$ 4,342,977	\$ 28,702,234	\$ 30,327,347	\$ 7,309,263	\$ 37,636,610	\$ (2,150,348)	\$ (370,177)	\$ (2,520,524)	\$ 28,176,999	\$ 6,939,087	\$ 35,116,086



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 5.0.4

Board Meeting Date: June 20, 2024

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Action



Information

TO: Santa Cruz County Board of Education

FROM: John Rice, Executive Director, Alternative Education

SUBJECT: Alternative Education Consolidated Application

BACKGROUND

The Consolidated Application (ConApp) is used by the California Department of Education to distribute federal program funds to schools in California. Each local educational agency (LEA) submits an application from mid-May to the end of June, documenting program participation and legal compliance.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Approve the application.

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/ca24assurancetoc.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	Faris Sabbah
Authorized Representative's Signature	
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	06/20/2024

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	Faris Sabbah
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	06/20/2024
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 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	09/15/2023
Direct Funded Charter Enter the adoption date of the current LCAP	
Authorized Representative's Full Name	Faris Sabbah
Authorized Representative's Title	Superintendent

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 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
---	-----

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. 1111 et seq. SACS 3010	Yes
Title I, Part D Subpart 2 (Delinquent) ESSA Sec. 1401 SACS 3025	Yes
Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035	Yes
Title III English Learner ESEA Sec. 3102 SACS 4203	No
Title III Immigrant ESEA Sec. 3102 SACS 4201	No
Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127	Yes

Warning

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

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)	



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 6.0

Board Meeting Date: June 20, 2024

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Action

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Information

TO: Santa Cruz County Board of Education

FROM: Superintendent Department

SUBJECT: Correspondence

BACKGROUND

Official board correspondence received is included herein.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Receive the correspondence.



**THANK
YOU**

Dear Santa Cruz County Board of Education,

Thank you for the generous \$1000 scholarship. You have opened many doors for me, some of which I never knew about. By participating in the Santa Cruz Science Fair, I met many brilliant minds and kind-hearted people. I plan to use this scholarship in college to further my studies and give back to my community. Thank you so much for your help and this wonderful opportunity.

Sincerely,

Brent K



Verenise Valentin <vvalentin@santacruzcoe.org>

Confirming Receipt of Board Vacancy Application

Gilbert Stein <gilstein@sbcglobal.net>

Fri, May 31, 2024 at 2:04 PM

To: Verenise Valentin <vvalentin@santacruzcoe.org>

Verenise

can you please convey this email to the Trustees and the Superintendent.

Thank you for allowing me to participate in the candidate selection process. I was not surprised by the outcome but obviously disappointed. I wish Ms. Williams well. She certainly answered your questions with a great deal of thought. We may differ in our approach to education and the role of COE but there is no doubt as to her dedication to the children of this county.

Sincerely

gil stein

[Quoted text hidden]



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 7.1

Board Meeting Date: June 20, 2024

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Action

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Information

TO: Santa Cruz County Board of Education

FROM: Superintendent Department

SUBJECT: Santa Cruz County Office of Education Retirement Recognitions

BACKGROUND

The Board will recognize the important contributions of the following Santa Cruz County Office of Education employees who are retiring in the 2023-2024 school year.

Retiree: Yolanda Gallardo, Assistant and Interpreter/Translator, Special Education
Elias Tapia, Maintenance Custodian, Maintenance and Operations
Jody Belgard, Senior Systems Support Liaison, Business Info Systems
Maria Castro, Manager of Migrant/Seasonal Head Start, Ed. Services
Kevin Drinkard, Math Coordinator, Educational Services
Angela Meeker, Associate Superintendent, Educational Services

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Receive the presentation.



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 8.1

Board Meeting Date: June 20, 2024

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Action

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Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools
Dr. Jennifer Izant Gonzales, Senior Director, Alternative Ed.

SUBJECT: Public Hearing: 2024-2025 Local Control Accountability Plan (LCAP) of the Santa Cruz County Office of Education

BACKGROUND

In compliance with California EDC § 52062(b)(1), the Board will hold a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2024-2025 Local Control Accountability Plan of the Santa Cruz County Office of Education and the 2024-2025 Annual Update, and 2024-2025 Budget Overview for Parents.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Open, Conduct and, Close Public Hearing.

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
Santa Cruz County Office of Education	Dr. Jennifer Izant Gonzales Senior Director	jizant@santacruzcoe.org (831) 466-5739

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.

Santa Cruz County is located on the beautiful central coast of California at the northern part of Monterey Bay. Geographically, Santa Cruz County is the second smallest county in the state. The county stems from the small northern community of Davenport to the city of Watsonville in the Pajaro Valley at the southernmost part. The Santa Cruz County Office of Education (COE) operates a robust Alternative Education department comprising of Court and Community Schools situated around the county. A snapshot of our enrollment on a given day throughout the year tends to hover between 700-900 students with a total of roughly 1,000 students being served annually. While many of our students have faced challenges, it is the belief of our entire administrative, teaching, and support staff that all students can achieve success in an optimal environment, given caring attention and appropriate support. It is the goal of the Alt Ed Department, through the participation of our dedicated staff, community partners, and parents, to create safe, supportive, community-based environments where all students can grow academically, socially, and emotionally.

While Santa Cruz County is geographically small, we recognize the significant diversity across our local communities. Regardless of the ethnic, cultural, and socioeconomic background of the students, many have not experienced success in comprehensive schools. The locations of our school sites are strategic to provide students with options in different communities and to give them access to local support resources to address a wide variety of needs. Our small program sizes, independent studies, and hybrid program options, community college dual enrollment opportunities, extracurricular programs, and highly customizable learning experiences make our programs an attractive and effective option for many students. Santa Cruz COE Court and Community Schools consist of Independent Study (I.S.), hybrid models (PLCs: Personalized Learning Communities, which combine classroom and I.S.), and classroom settings. All operate under two school CDS codes- Santa Cruz County Court and Santa Cruz County Community.

Our students enter our programs with their own history and educational experience. We take the time to learn about each student, what has worked in the past, what has not worked, and what their goals are. Each student who enters our programs has an intake meeting to get to know our program offerings and for us to learn more about the student. This process helps us transition the student into our programs. The unique needs of the student are also addressed and plans are put into place upon enrollment to connect students with team members to provide appropriate support such as special education services, coordination of foster youth support, services for students experiencing

homelessness, counseling, or multilingual program support for English Learners. Students have access to a broad course of study, counseling, food, work-based learning, employment counseling, language acquisition support as needed, special education services, and an individually tailored academic experience.

With each new or continuing student, we review their transcripts and create an action plan to get students caught up and to meet their graduation and post-graduation goals. We continuously monitor credit accrual and utilize our Star Renaissance assessment data. Commonly used measurements such as the California Assessment of Student Performance and Progress (CAASPP) are administered however, it is important to note that this snapshot is not an adequate measurement of student progress in our programs due to the high mobility of our students and the fact that students often attend our programs after significant gaps in learning. That being said, we do administer state tests and analyze the results for any trends. We also administer the California Healthy Kids Survey as well as our internal surveys each year to monitor our progress as an organization in meeting the needs of all of our community members. Traditionally, as a Dashboard Alternative School Status (DASS) program, the priority of high school and middle school dropout rates are not used as a metric. The US Department of Education denied California's waiver to allow modified metrics so the CA School Dashboard shows Alternative Education programs the same as traditional schools. The chronic absenteeism rate is for grades K-8 which captures a very small portion of our programs but this year the Chronic Absenteeism Rate will be discussed as it relates to our regional special education programs.

According to the 2023 California School Dashboard, 52.8% of our Community School students identify as Hispanic, 41.3% identify as white, 11 students identify with two or more races, 10 students identify as Asian, 7 students identify as African American, 8 students identify as American Indian, 4 as Filipino, and 3 students identify as Pacific Islander. 15.7% of our student population are identified as English Learners and as mentioned above regarding state testing, reclassification of English Learners and measuring progress through the ELPAC can be extremely challenging due to the mobility of our students. 53.6% of students enrolled in our Community School programs are considered socioeconomically disadvantaged. Our Community School has 7 foster youth and 25 students experiencing homelessness and 15.9% of students receive special education services. According to the 2023 California School Dashboard, the Santa Cruz County Court School with 65 total students includes 86.2% of students identifying as Hispanic, 12.3% of students identifying as white, and 1 student identifying as American Indian. 100% of students in Court School programs are considered socioeconomically disadvantaged. 32.3% of students are considered English Learners, and 40% of students receive special education services. Our Santa Cruz County Court School qualifies for the new Equity Multiplier funds which support school sites with prior year nonstability rates greater than 25 percent and prior year socioeconomically disadvantaged pupil rates greater than 70 percent.

All state priorities are reflected upon and woven into this LCAP. Below is a summary of the 10 state priorities as well as metrics, some referenced above, that are not applicable to our programs. In addition, we bring our Local Indicators to the Board each year.

Priority #1 Basic

Teachers are credentialed and appropriately placed, students have access to standards-aligned instructional materials and school facilities are maintained. Priority #1 is addressed in Goal #1.

Priority #2 Implementation of State Standards

Our instructional staff have continuous training on the state standards and the alignment of the English Language Development Standards. Priority #2 is addressed in our goal #1.

Priority #3 Parent Involvement

Parent engagement and involvement is a high priority for our programs and we provide opportunities and outreach to our community specifically ensuring the participation of the families of our students with high needs. Priority #3 is addressed in goal #3.

Priority #4 Pupil Achievement

As previously mentioned, we do administer the state tests, such as the CA Assessment of Student Performance and Progress, but do not consider the results as the best metric for student academic achievement. Additionally, the percentage of students who have completed the a-g requirements or CTE pathways does not apply to the majority of our students who are not in our programs for their entire high school career. We are tirelessly working to create, maintain, and improve the number of students we have who complete college courses, and a-g courses specifically from traditionally marginalized groups. Measuring the progress of English Proficiency through the ELPAC and reclassification are also metrics that have challenges when applied to our programs because of student mobility. Furthermore, the passing of AP exams or the EAP is not the most valid metric for our programs. With these explanations in mind, we do administer both the CAASPP and ELPAC and analyze the results along with our local Star Renaissance data. In goal #1 we discuss Priority #4 including the progress of our multilingual students and address the academic achievement of students. Furthermore, in goal 3 and 5 we discuss increasing college and career supports and successes.

Priority #5 Pupil Engagement

We do monitor student attendance and participation regularly. Chronic absenteeism is a K-8 indicator that captures a very small amount of our students in our programs but this year we have added a goal around Chronic Absenteeism and that can be found in goal #2. The high school and middle school dropout rates are not included as metrics for DASS programs. Priority #5 is addressed through goal #2 and #3 and we analyze both the one-year and four year graduation rate.

Priority #6 School Climate

Our Court and Community School programs educate students who are expelled from local schools and have not expelled students from our programs. We track and monitor suspension rates in our schools and these rates continue to be very low. We utilize the CA Healthy Kids Survey, local surveys, and evidence from student and parent meetings to gauge school climate. Priority #6 is addressed in Goal #2.

Priority #7 Course Access

All students have access to a broad course of study in our programs, with programs and services developed and provided to low income, English learner, and foster youth students, and programs and services for students with disabilities. Priority 7 is addressed primarily in goal #1.

Priority #8 Student Outcomes

Student outcomes and professional learning as measured metrics are included in goal #1.

Priority #9 Expelled Pupils

The Santa Cruz COE coordinates educational services for expelled pupils throughout the county. The newest version of the countywide plan for expelled youth was revised throughout the 23-24 school year and will be submitted to the CA Department of Education after the Board presentation on June 27, 2024. Priority #9 is addressed in goal #4.

Priority #10 Foster Youth

The Santa Cruz COE coordinates services countywide for our foster youth and this priority is addressed in goal #4.

Reflections: Annual Performance

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

During this current school year, the development of this LCAP coincided with our full WASC self-study process which gave us the opportunity to spend a considerable amount of time as a team to review our successes and challenges. During this school year, we increased participation for local and state testing as well as for all of our feedback surveys. Our local Star Renaissance testing shows that we are reducing the disparities between student group performance and this year our students showed almost a full year of growth in both math and reading (.96 for math and .78 for reading). According to the CA Dashboard, we increased by 18.5% English Learner progress, and overall our ELA and Math scores increased, 12.5 points for ELA and 14.7 points for Math for our Community School. Chronic Absenteeism for our Community Middle School program decreased but still remains high. Similarly, for our Court School, both ELA and Math scores increased overall, 35.8 points for ELA and 49.6 points for Math.

Annually, our local data indicates that students feel safe at school and have staff who care and are dedicated to student success. According to our internal survey administered Fall 2023, 84.2%, of our students report feeling safe at school, with 13.7% neutral and 95.5% of parents feel our schools are safe. 78.2% of students feel that the school staff cares about them with 17.5% neutral and 91% of families believe the school staff cares about their student.

Along with our academic growth and our continued school connectedness and support of student social and emotional growth, our 2023 Dashboard highlights areas of growth that will be addressed through this LCAP and listed below.

Equity Multiplier School-Santa Cruz County Court (Goal 5.1)

- College and Career Indicator (CCI) for socioeconomically disadvantaged students (SED).

Student groups in the red or very low according to the Santa Cruz County Office of Education LEA Dashboard:

- Graduation Rate for English Learners (EL), Homeless, SED, Hispanic, White (Goal 3.1)
- CCI EL, Foster Youth (FY), Homeless, SED, Students with Disabilities (SWD), Hispanic (Goal 3.2)

School(s) within the LEA performing in the lowest performance level on one or more state indicators on the 2023 Dashboard:

- Santa Cruz County Community is red for Graduation Rate (Goal 3.1)
- Santa Cruz County Court is red for CCI (Goal 3.2)
- Santa Cruz County Special Education for Chronic Absenteeism (Goal 2.5)

Student groups in the red or very low according to the Santa Cruz County Office of Education LEA Dashboard:

Santa Cruz County Court

- (Equity Multiplier) (CCI for SED) (Goal 5.1)

Student groups in the red or very low according to the Santa Cruz County Community Dashboard:

- Graduation Rate for EL, Homeless, SED, Hispanic, White
- ELA for White students (Goal 1.1)
- Math for White students (Goal 1.1)
- CCI for the following student groups, English Learners, Hispanic, Homeless, socioeconomically disadvantaged, and students with disabilities (Goal 3.2)

Student groups in the red or very low according to the Santa Cruz County Special Education

- Chronic Absenteeism for SWD (Goal 2.5)

Reflections: Technical Assistance

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

The Santa Cruz County Office of Education is eligible and participates in Differentiated Assistance because of the Graduation Rate and the CCI for the following student groups, English Learners, foster youth, Hispanic, and socioeconomically disadvantaged. White students were identified in the red for ELA, Math, and Graduation Rate. Our COE partners with a consortium of COEs and the CA Department of Education to work together to discuss our work to improve student outcomes. Our current work is focused on the Graduation Rate and the CCI, including analyzing data, improving our efforts to have a grad plan for each student, and increasing dual-enrollment, college and career exploration, and career technical education.

The Santa Cruz County Special Education program was identified for Additional Targeted Support and Improvement (ATSI) for Chronic Absenteeism for students with disabilities because all but one indicator on the CA Dashboard are red. It is important to note that this student group only has two indicators that generate a rating on the CA Dashboard. The other category is suspensions and they are blue. 100% of students in this program have disabilities. The special education program at the COE is a regional program that supports students from local school districts. The special education department is looking into the data to disaggregate the reason for absences and collaborate more closely with school districts. The regional program does support students with medical conditions that make it challenging to attend daily but as a team they are working to find out the reasons why students are chronically absent. Outreach to the families is also happening to promote student attendance and learn more about the challenges to attending.

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.

The Santa Cruz County Court School is identified for Comprehensive Support and Improvement (CSI) as a low performing school. The majority of the indicators do not have a color on the Dashboard because of the low student count, however, the CCI is considered very low which allows for this support. The Career Advancement Charter was also identified and the program will write upon this in their LCAP.

Support for Identified Schools

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

Similar to years past with CSI, the Santa Cruz County Office of Education supports programs identified for CSI. The Alternative Education Department works closely with our Educational Services, Student Support Services, and our Career and Adult Learning Services departments to discuss identified needs and evidence based interventions.

Monitoring and Evaluating Effectiveness

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

Through regular meetings the implementation and effectiveness of the CSI plan will be monitored. Evaluation of the implementation and effectiveness will happen through surveys, data analysis, and discussion with program staff students and families. The Santa Cruz COE Alternative Education administration works closely with our Court School and we look forward to utilizing these funds for additional supports directly geared at college and career success and increased graduation rate.

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
Parents/Guardians	We invite and promote family engagement through individual student conferences, annual surveys, community engagement events, and our ELAC, DELAC, and SSC groups. Additionally, our families overwhelmingly report that they are able to connect with school teams. Our surveys this year happened throughout the Fall of 2023 in order to get the most up-to-date information. Family meetings happened in both the fall and spring.
Teachers/Support Staff/Administrators/Principal/local bargaining units	Our educational team played a crucial role in reviewing, analyzing, and providing input for our LCAP and additionally our new WASC action plan. Similar to family engagement, we have annual surveys, regular meetings, and we have open lines of communication to continuously engage and discuss progress on specific actions.
Students	Students are at the core of our programs and were engaged through classroom activities, surveys, and student conferences.

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

This was the perfect year to plan a new LCAP because the 23-24 school year was also our Western Association of Schools and Colleges (WASC) full self-study. During this year we consulted with all of our educational partners including students, teachers, support staff, families, administrators, principals, local bargaining units and our Superintendent of Schools. We engaged with educational partners in a myriad of ways including local surveys, virtual community meetings, in-person community meetings, student discussions in class, and a significant portion of our professional development time was dedicated to program evaluation and planning for our goals and actions for the coming years. Due to the WASC timeline, we started our feedback efforts in the Fall and carried out our engagement with educational patterns throughout the year. Our parent groups including our Parent Advisory Committee, English Learner Advisory Committee (ELAC), District English Learner Advisory Committee (DELAC), and School Site Council (SSC). Our department works closely with our SELPA, attending

monthly meetings as well as consulting directly with our Executive Director of SELPA. Our small programs also have many opportunities for dialogue both formally through conferences and informally through virtual and in person conversations. Input was gathered specifically for our Santa Cruz County Court School for the Equity Multiplier funds and the educational partners for our Santa Cruz County Court School were included in all of our feedback opportunities. Our educational partners highlighted the fact that our programs have many wonderful things in place to connect our students to resources and for support but that with more dedicated staff members we could amplify our work and support increased graduation rate as well as dual enrollment opportunities for our students. Our engagement efforts solidified the need for us to continually provide a personalized learning experience that meets the unique needs of our students through staffing a robust team of educators and support staff. Additionally, our community partnerships and opportunities for students to learn in the community and gain skills for life after high school was emphasized.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Cultivate a love of learning in all students through a personalized, rigorous, and engaging educational experience that is inclusive, culturally responsive, and standards-aligned to promote individual growth during and after high school.	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.

The academic achievement of our students is integral to our educational organization and the way we approach learning is shaped by each unique student. We are actively engaged in continuous improvement in the areas of curriculum and instruction and this goal, along with our other goals and actions are shaped with the voices of our community. Each goal is rooted in equity, inclusive practices, and honors each of our learners. Each year we maintain safe school facilities, appropriately placed teachers, and offer a relevant and engaging continuum of educational opportunities to meet the needs of our students. The metrics and actions chosen for this goal provide us with the data needed to measure whether or not we are promoting and sustaining an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	Ensure student access and support to education by hiring and retaining teachers as measured locally (Priority 1).	As of the end of the 23-24 school year we had 44 teachers with cleared credentials and 3 who are interns or have a permit.			Five or fewer teachers on permits.	
1.2	Ensure student access and support to education	100% of students have access to standards-			100% of students have access to	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	by students having standards-aligned instructional materials and course of study as measured locally (Priority 1 and 8).	aligned instructional materials.			standards-aligned instructional materials.	
1.3	Ensure student access to education by maintaining 100% school facilities as measured through SARC (Priority 1).	100% of school facilities are maintained and in good repair as measured through the SARC.			100% of school facilities are maintained and in good repair as measured through the SARC.	
1.4	Self reflection questions 1 and 2 of the implementation of SBE Adopted Academic and Performance Standards including how programs and services will enable multilingual students to access the academic content standards and ELD Standards (Priority 2).	<p>2023 Local Indicators</p> <p>Question #1 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3</p> <p>Question #2 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3</p>			<p>Question #1 Maintain 3 or 4 in all sections.</p> <p>Question #2 Maintain 3 or 4 in all sections.</p>	
1.5	Local Indicator data and survey data (Priority 7).	Local Indicator data shows all students have access to a broad course of study.			All students have access to a broad course of study.	
1.6	English Learner reclassification rate (Priority 4).	0-8 students reclassified annually.			5-10 students reclassified annually	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.7	Star Renaissance student growth percentile (Priority 4).	2023-2024 Star Renaissance Student Median Growth Percentile: Reading All: 51.63 EL: 47.92 Special Education: 63.97 Low Income: 50.54 White: 48.51 Math All: 50.72 EL: 48.65 Special Education: 50.52 Low Income: 47.57 White: 46.31			Student median growth percentile for Reading and Math for all students will fall within 5 percentage points of 50%. Maintain that no student group falls below 5% of the "All" group.	

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	Instructional Assistants in classes to support students with high needs	Increase academic support for students with high needs to improve their personalized, rigorous, and engaging educational experience.	\$926,065.11	Yes
1.2	Maintenance and Operations	Ensuring access to an educational experience that is personalized, rigorous, and engaging in safe and maintained facilities.	\$655,086.90	No
1.3	Special Education Coordination	Ensuring access for all students, including students with exceptional needs through case management, training, and coordination of services. This team works in conjunction with our classroom teachers and Student Services Director to ensure optimal services for our students. The Student Service Director attends local SELPA meetings and coordinates services with districts.	\$80,222.93	No
1.4	Curriculum	Expanding our curriculum options with more resources for our multilingual program (ELD) and providing more inclusive and relevant curriculum is an action that supports sustaining an individually-tailored rigorous and engaging educational experience that are inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.	\$148,000.00	No
1.5	Curriculum and instruction support and direct services to	Direct instruction and multilingual coordination and support focusing on personalized instruction to meet the language acquisition needs of our	\$110,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
	support English Language Development	students. The position will work to ensure language acquisition programs are implemented and evaluated to promote student success.		
1.6	Instructional staff and administrators for Court and Community Schools	Maintaining staffing costs for certificated staff and administrators for our programs with all staff appropriately placed and credentialed to ensure we are meeting our goal of promoting and sustaining an individually-tailored rigorous and engaging educational experience that are inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.	\$8,260,176.66	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Support all students in developing healthy social, emotional, and physical well-being by providing safe, supportive learning environments and engaging activities geared towards self-awareness, positive relationships, and healthy habits.	Broad Goal

State Priorities addressed by this goal.

Priority 5: Pupil Engagement (Engagement)
Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

Enhancing our social and emotional supports of students was voiced as a priority of our educational partners. Having access to counselors was mentioned throughout community feedback as a positive aspect of our programs and our students, staff, and families believe it is an integral part of our programs that needs to continue to strengthen. Meeting students where they are, utilizing trauma-informed practices, being a restorative-based organization, and honoring the unique and diverse students who participate in our programs is fundamental to our programs. The metrics and actions we have chosen for this goal provide us with the data needed to measure whether or not we are sustaining safe, engaging, and inclusive learning environments that support the social and emotional needs and growth of our students.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Graduation Rate from the CA School Dashboard (Priority 5).	According to the 2023 Dashboard, our SC Community Dashboard shows a four year grad rate of 67% and 86.6% for our one year cohort.			One year grade rate will remain at or above 85% and four year grad rate above 70%.	
2.2	Chronic Absenteeism data for the Santa Cruz County Special Education program (Priority 5).	According to the 2023 Dashboard, the chronic absenteeism rate is 72%.			Decrease Chronic Absenteeism rate to 50%	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.3	Local student survey data regarding school climate (Priority 6).	84.2%, of our students report feeling safe at school, with 13.7% neutral according to our 23-24 local survey.			Increase to 85% or above for students feeling safe at school.	
2.4	Local student survey data regarding access to counseling (Priority 6).	84% of students report having access to counseling with 12.8% neutral according to our 23-24 local survey.			Increase to 85% or above for students having access to counseling.	

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	Counselors	Counselors who principally support the mental health needs and growth of students with high needs. The counselors provide individual and group counseling as well as coordinate and manage services of the students which helps us meet our goal of supporting the social and emotional needs and growth of our students.	\$530,430.84	Yes
2.2	Supplemental food and clothing	Supplemental food and clothing principally directed to support our socioeconomically disadvantaged students which sustains a safe, engaging, and inclusive learning environments for students.	\$115,798.37	Yes
2.3	Professional development-Mental Health	<p>Professional development focused on supporting the mental health needs of students in our programs to sustain safe, engaging, and inclusive learning environments that support the social and emotional needs and growth of our students.</p> <ul style="list-style-type: none"> • Trauma-informed practices • Restorative practices • Counseling access • Access to community supports • Case management • Instructional practices • Curriculum resources • Community building 		No
2.4	Communication regarding attendance at the Santa Cruz County Special Education program	Increase communication with families regarding student absences and the importance of attending school. Notify the student's district of residence when the student has been absent for ten days and hold an Amendment IEP meeting to discuss barriers and obstacles to attending school. Inform families of their right to district transportation to school if they are not utilizing it.		No

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	Through collaborative partnerships with families, students, community organizations, including our local community college, and our local workforce, we will promote confident learners who are prepared for success in college, career, and beyond.	Broad Goal

State Priorities addressed by this goal.

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)

An explanation of why the LEA has developed this goal.

All of our educational partners expressed wanting to continue to strengthen community based learning opportunities and our relationships with families and the community. Our students especially noted that they want more opportunities for field trips and to learn in the community and increase dual enrollment. We are committed to strengthen our community partnerships and our relationship with families. The metrics and actions we have chosen related to this goal will provide us with the data needed to measure whether or not we are partnering with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	Graduation Rate from the CA School Dashboard (Priority 5).	According to the 2023 Dashboard, our SC Community Dashboard shows a four year grad rate of 67% and 86.6% for our one year cohort.			One year grade rate will remain at or above 85% and four year grade rate above 70%.	
3.2	Local survey data measuring if families are able to connect with	96.4% of families report they can reach staff if they need to, Fall 2023.			90% or more of families report they	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	school staff when needed (Priority 3).				can reach staff if they need to.	
3.3	Local survey data measuring if students have access and support for dual enrollment and job/career (Priority 5).	0% because baseline to be set 2024-2025			75% or more report having access to support for college and career success.	
3.4	Local survey measuring impact/access of community enrichment activities (Priority 5).	0% because baseline to be set 2024-2025			75% or more report having a positive experience from their community enrichment activities.	

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	Community, parent, and family engagement team	Site leaders who coordinate family and community engagement specifically focusing on students with high needs and families. These leaders conduct outreach to families often marginalized ensuring their voices are heard, conduct intakes with families, coordinate meetings, and support students. This action supports our goal to partner with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students.	\$854,068.53	Yes
3.2	College and Career Support	Team dedicated to supporting students through the dual enrollment process as well as connecting students to jobs. This team focuses on students with high needs throughout our programs.	\$398,853.18	Yes
3.3	Student Leadership and Empowerment	<p>This action supports our goal to partner with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students. Coordinate with our Santa Cruz COE Student Leadership and Engagement team to promote student participation in countywide groups that empower and connect our youth.</p> <ul style="list-style-type: none"> • Youth for Environmental Action • Countywide Black Student Union • Youth Arts Council • Civic Summit • LGBTQ+ student groups 		No
3.4	Contracts with community organizations	Contracts with community organizations to support school engagement, youth empowerment, and wellness activities supporting students with high needs.	\$165,276.43	Yes

Goals and Actions

Goal

Goal #	Description	Type of Goal
4	The Santa Cruz County Office of Education will coordinate the countywide plan for expelled youth and services countywide for foster youth.	Broad Goal

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

This goal represents not only a required action of COEs but the commitment of our educational community to decrease expulsions, learn about and implement best practices, mitigate the need for expulsions and analyze data to address disparities in expulsions. The metrics and actions included in this goal will provide us with the data needed to measure whether or not we are fulfilling our commitment to follow-through with the countywide plan for expelled youth and support the educational needs of expelled youth throughout our county. The Foster Youth Services Coordinating Program ensures that the COE and districts collaborate to provide services to Foster Youth, minimize school placement changes, provide transition services between schools when placement changes happen, create and coordinate countywide transportation plan, and create and maintain a robust team of advocates. The metric and actions developed related to the progress of this goal provide us with the data needed to measure our coordination of services for Foster Youth students in our Court and Community Schools and districts throughout our county.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
4.1	Countywide Plan for Expelled Youth (Priority 9).	Fully implement the countywide plan for expelled youth.			Fully implement the countywide plan for expelled youth.	
4.2	MOU with districts (Priority 10).	Fully implement MOU with districts to support Foster Youth coordination.			Fully implement MOU with districts to support Foster Youth coordination.	

Goal Analysis [2023-24]

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Countywide Student Services Directors Meetings	Facilitated by our Student Services Department and held monthly with discussions focusing on best practices to mitigate the need for expulsions. These meetings are essential to our efforts of coordinating services countywide and continuously improving practices related to the mitigation of suspensions and expulsions and supporting the needs of expelled students.		No
4.2	Intakes for youth who are expelled	The Alternative Education administrators ensure coordination, intakes, and quick transitions for expelled youth that will be served through our programs. These intake meetings are part of the countywide plan for expelled youth and are critical to meeting the needs of expelled students and ensuring appropriate placement.		No

Action #	Title	Description	Total Funds	Contributing
4.3	Foster Youth Education Liaisons and Coordinator	Foster Youth Education Liaisons and Coordinator to provide case management, professional development, coordination of services, and specific supports to students. This action goes above and beyond ensuring coordination of services for Foster Youth students in our Court and Community Schools and districts throughout our county through excellent collaboration.	\$6,736.00	No
4.4	Professional Development and support	Professional development and tailored support for our Court and Community School students and staff to support our foster youth and students in transition. Professional development opportunities include personalized support for best practices.		No

Goals and Actions

Goal

Goal #	Description	Type of Goal
5	The Santa Cruz County Court School will increase college and career readiness by increasing staff to support dual enrollment efforts and career exploration.	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 4: Pupil Achievement (Pupil Outcomes) Priority 5: Pupil Engagement (Engagement) Priority 7: Course Access (Conditions of Learning)

An explanation of why the LEA has developed this goal.

We received equity multiplier funds for our Santa Cruz County Court School. The college and career indicator was very low for our school and we will increase staff dedicated to dually enrolling our students in our court school program.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
5.1	Number of students in our court school successfully completing at least one college course.	0 socioeconomically disadvantaged students as baseline will be set in 2024-2025.			5 or more socioeconomically disadvantaged students Santa Cruz County Court students will take college courses each year.	

Goal Analysis [2023-24]

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
5.1	College and Career Support	College and Career Counselor who is specifically working with our students in our Santa Cruz County Court program, all of whom are considered socioeconomically disadvantaged, to increase access and support for dual enrollment and career exploration.		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
\$\$2,990,492	\$

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
12.628%	0.000%	\$0.00	12.628%

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

Required Descriptions

LEA-wide and Schoolwide Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.1	<p>Action: Instructional Assistants in classes to support students with high needs</p> <p>Need: As noted in the Reflections Section under annual performance, our White students are in the red for ELA and Math and our English Learners and Socioeconomically Disadvantaged students are in the orange and all student groups are performing below</p>	To address these needs we will provide additional staff members in classrooms with students with high needs to individually support them. This action is focused towards our students with high needs, however, all students will benefit.	We expect our local Star Renaissance data to continue to show reduced disparities between student group performance.

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>standard. Our Foster Youth group was too small of a number to have a color.</p> <p>Scope: LEA-wide</p>		
1.5	<p>Action: Curriculum and instruction support and direct services to support English Language Development</p> <p>Need: When analyzing our data, both student achievement data and stakeholder feedback from the staff, there exists a clear need for additional curriculum and instructional support of students with high needs throughout our programs, particularly our English Learners. Our staff also voiced wanting more support for ELD curriculum and instruction and this aligned with the academic data that we have.</p> <p>Scope: LEA-wide</p>	This action will specifically work to address the identified needs of our multilingual students through direct instruction and supporting staff on effective instructional practices and curriculum implementation. Since the support is intended to impact academic achievement and english language development across all sites, it will be provided on an LEA wide basis.	We expect this curriculum and instruction focus for our English Language Learners to positively impact our reclassification rates.
2.1	<p>Action: Counselors</p> <p>Need: Maintaining and improving access to counseling, specifically for high needs students has been voiced by our local community.</p>	Providing counseling to students with high needs, including recruiting and retaining biliterate counselors, promotes a more safe and supportive learning environment. We strategically place counselors at sites with students with high needs. This action is focused towards our students with high needs, however, all students will benefit from having counselors at their sites.	We expect a positive impact on the percentage of students who have access to counseling.

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		
2.2	<p>Action: Supplemental food and clothing</p> <p>Need: Our educational partners have voiced through meetings that having food and clothing available for students and school teams is crucial to creating a safe and supportive environment. Students need to have comfortable, school attire and not be hungry when trying to learn.</p> <p>Scope: LEA-wide</p>	Food is not only essential to learning it provides comfort and an opportunity for connection. School-appropriate clothing such as school sweatshirts, shirts, pants, and hats are provided to those in need. Providing food and clothing increases the feeling of being safe and supported at school.	School safety metric will maintain or increase in-part because of the additional food and clothing.
3.1	<p>Action: Community, parent, and family engagement team</p> <p>Need: Engaging our families of students with high needs is integral to the success of our students. Our community has expressed the importance of our supportive staff who are available and responsive.</p> <p>Scope: LEA-wide</p>	This team works with high-needs families across all of our sites to bring their voices to the conversation, engage families in school activities and decisions, and partner with them on their student's education. This action is intended to impact the connection between schools and the families of students with high needs across all sites and all families will benefit from having this team however, certain engagement events and outreach are geared principally towards our students with high needs.	Local survey data measuring the percentage of families who are able to connect with school staff.
3.2	<p>Action: College and Career Support</p>	The College and Career coordinator and team will support systems and direct support to individual students to enroll and successfully complete	Percentage of students who have access and

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Need: According to the Dashboard and local data students with high needs are not taking college courses at the same rate as their peers.</p> <p>Scope: LEA-wide</p>	college courses. Since this action is intended to increase dual enrollment success for our high needs students it will be implemented across all sites, however, certain aspects, such as having more intensive support will be directed towards students with high needs.	support to dual enrollment classes.
3.4	<p>Action: Contracts with community organizations</p> <p>Need: Through our local surveys and voiced through community meetings our educational partners have expressed a need to continue offering engaging activities through community based organizations, specifically focusing on engaging with our students socioeconomically disadvantaged students. These opportunities emphasize empowerment and soft skills which can lead to internships, self-empowerment, and increased wellness.</p> <p>Scope: LEA-wide</p>	Community based programs bring a myriad of experiences to our youth that otherwise might not have been possible. These programs not only provide engagement and empowerment, they also connect the student with school and support their overall academic progress. This action is provided on an LEA wide basis and while the learning opportunities will benefit all students this action is geared to impact our students with high needs.	Local survey measuring impact/access of community enrichment activities

Limited Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
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For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

The Santa Cruz COE does not have any limited actions.

Additional Concentration Grant Funding

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

The Santa Cruz County Office of Education does not receive the 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		
Staff-to-student ratio of certificated staff providing direct services to students		

2024-25 Total Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	23,680,808	\$2,990,492	12.628%	0.000%	12.628%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$12,163,756.02	\$86,958.93			\$12,250,714.95	\$11,166,553.25	\$1,084,161.70

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	Instructional Assistants in classes to support students with high needs	English Foster Low	Learners Youth Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	Ongoing	\$926,065.11	\$0.00	\$926,065.11				\$926,065.11	
1	1.2	Maintenance and Operations	All		No				Ongoing	\$0.00	\$655,086.90	\$655,086.90				\$655,086.90	
1	1.3	Special Education Coordination	Students Disabilities	with	No					\$80,222.93	\$0.00		\$80,222.93			\$80,222.93	
1	1.4	Curriculum	All		No				Ongoing	\$0.00	\$148,000.00	\$148,000.00				\$148,000.00	
1	1.5	Curriculum and instruction support and direct services to support English Language Development	English Foster Low	Learners Youth Income	Yes	LEA-wide	English Learners Foster Youth Low Income		Ongoing	\$110,000.00	\$0.00	\$110,000.00				\$110,000.00	
1	1.6	Instructional staff and administrators for Court and Community Schools	All Students Disabilities	with	No					\$8,260,176.66	\$0.00	\$8,260,176.66				\$8,260,176.66	
2	2.1	Counselors	English Foster Low	Learners Youth Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		\$530,430.84	\$0.00	\$530,430.84				\$530,430.84	
2	2.2	Supplemental food and clothing	Low	Income	Yes	LEA-wide	Low Income	All Schools		\$0.00	\$115,798.37	\$115,798.37				\$115,798.37	
2	2.3	Professional development-Mental Health	All		No												
2	2.4	Communication regarding attendance at the Santa Cruz County Special Education program	Students Disabilities	with	No												

Goal #	Action #	Action Title	Student Group(s)		Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
3	3.1	Community, parent, and family engagement team	English Foster Low	Learners Youth Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		\$854,068.53	\$0.00	\$854,068.53				\$854,068.53	
3	3.2	College and Career Support	English Foster Low	Learners Youth Income	Yes	LEA-wide	English Learners Foster Youth Low Income			\$398,853.18	\$0.00	\$398,853.18				\$398,853.18	
3	3.3	Student Leadership and Empowerment	All		No												
3	3.4	Contracts with community organizations	Low	Income	Yes	LEA-wide	Low Income	All Schools		\$0.00	\$165,276.43	\$165,276.43				\$165,276.43	
4	4.1	Countywide Student Services Directors Meetings	All		No												
4	4.2	Intakes for youth who are expelled	Expelled Youth		No												
4	4.3	Foster Youth Education Liaisons and Coordinator	Foster Youth		No					\$6,736.00	\$0.00		\$6,736.00			\$6,736.00	
4	4.4	Professional Development and support	Foster Youth and Students in Transition		No												
5	5.1	College and Career Support	Santa Cruz County Court Students		No												

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
23,680,808	\$2,990,492	12.628%	0.000%	12.628%	\$3,100,492.46	0.000%	13.093 %	Total:	\$3,100,492.46
								LEA-wide Total:	\$3,100,492.46
								Limited Total:	\$0.00
								Schoolwide Total:	\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Instructional Assistants in classes to support students with high needs	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$926,065.11	
1	1.5	Curriculum and instruction support and direct services to support English Language Development	Yes	LEA-wide	English Learners Foster Youth Low Income		\$110,000.00	
2	2.1	Counselors	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$530,430.84	
2	2.2	Supplemental food and clothing	Yes	LEA-wide	Low Income	All Schools	\$115,798.37	
3	3.1	Community, parent, and family engagement team	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$854,068.53	
3	3.2	College and Career Support	Yes	LEA-wide	English Learners Foster Youth Low Income		\$398,853.18	
3	3.4	Contracts with community organizations	Yes	LEA-wide	Low Income	All Schools	\$165,276.43	

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$10,179,705.16	\$11,286,718.90

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	Instructional staff at Sequoia Schools	Yes	\$868,840.58	\$1,103,294.34
1	1.2	Instructional Assistants in classes to support students with high needs	Yes	\$570,124.90	\$675,969.58
1	1.3	Technology Coordinator	No	\$117,131.55	\$121,369
1	1.4	Teacher on Special Assignment (TOSA)	Yes	\$166,235.14	\$38,065.85
1	1.5	Maintenance and Operations	No	\$231,067.26	\$231,067.26
1	1.6	Special Education Coordination	No	\$61,120.48	\$77,574.69
1	1.7	College and Career Coordination and Support	Yes	\$140,819.79	\$26,819.58
1	1.8	Curriculum	No	\$74,000.00	\$160,000
1	1.9	Professional Development specifically focused on high needs learners	No	\$0.00	\$0.00
1	1.10	Professional Development for all students	No	\$0.00	\$0.00
1	1.11	Instructional staff and administrators for Court and	No	\$6,376,264.89	\$6,807,092.94

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)
		Community Schools (not including Sequoia teachers)			
2	2.1	Counselors	Yes	\$479,767.16	\$547,430.67
2	2.2	Counseling contract	No	\$61,200.00	\$61,200.00
2	2.3	Supplemental food and clothing	Yes	\$68,500.00	\$98,866.10
2	2.4	Professional development-Mental Health	No	\$0.00	\$0.00
3	3.1	Community, parent, and family engagement coordinators and specialists	Yes	\$608,427.81	\$769,914
3	3.2	Community organizers	No	\$57,626.60	\$61,115.69
3	3.3	Student Leadership and Empowerment	No	\$0.00	\$0.00
3	3.4	Bilingual stipends	Yes	\$34,640.76	\$23,202.32
3	3.5	Contracts with community organizations	Yes	\$1.00	\$190,726.27
3	3.6	Bus Passes	Yes	\$1,500.00	
4	4.1	Countywide Student Services Directors Meetings	No	\$0.00	\$0.00
4	4.2	Intakes for expelled youth	No	\$0.00	\$0.00
5	5.1	Foster Youth Education Liaisons and Coordinator	No	\$262,437.24	\$293,010.61

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
5	5.2	Professional Development and Tailored Support	No	\$0.00	\$0.00

2023-24 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
3,398,709	\$2,772,623.00	\$3,436,222.87	(\$663,599.87)	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Instructional staff at Sequoia Schools	Yes	\$868,840.58	\$1,103,294.34		
1	1.2	Instructional Assistants in classes to support students with high needs	Yes	\$570,124.90	\$675,969.58		
1	1.4	Teacher on Special Assignment (TOSA)	Yes	\$1.00			
1	1.7	College and Career Coordination and Support	Yes	\$140,819.79	\$26,819.58		
2	2.1	Counselors	Yes	\$479,767.16	\$547,430.68		
2	2.3	Supplemental food and clothing	Yes	\$68,500.00	\$98,866.10		
3	3.1	Community, parent, and family engagement coordinators and specialists	Yes	\$608,427.81	\$769,914		
3	3.4	Bilingual stipends	Yes	\$34,640.76	\$23,202.32		
3	3.5	Contracts with community organizations	Yes	\$1.00	\$190,726.27		
3	3.6	Bus Passes	Yes	\$1,500.00	0		

2023-24 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
10,329,522	3,398,709	0%	32.903%	\$3,436,222.87	0.000%	33.266%	\$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

LCFF Budget Overview for Parents

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

CDS Code: 44104470000000

School Year: 2024-25

LEA contact information:

Dr. Jennifer Izant Gonzales

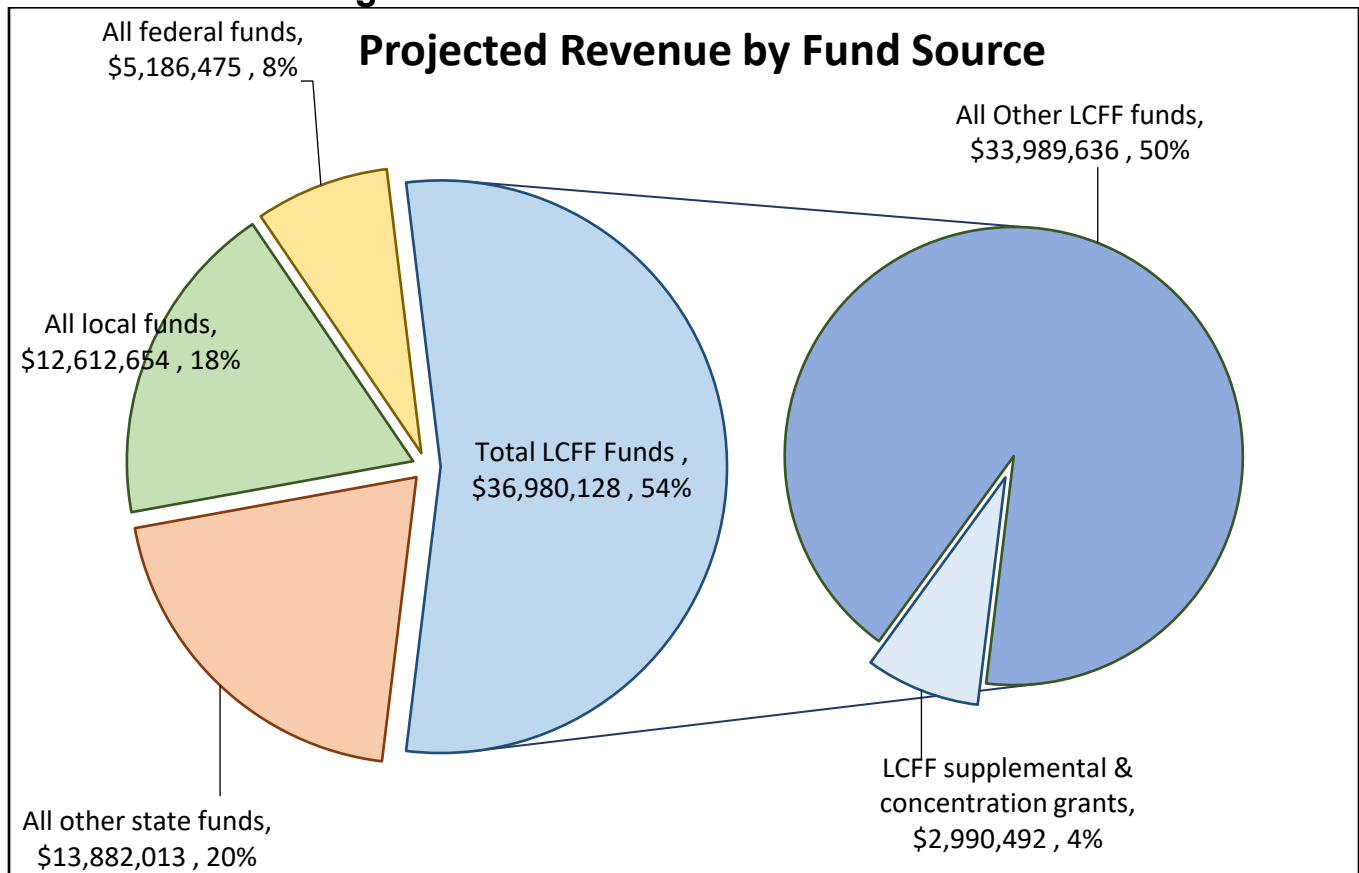
Senior Director

jizant@santacruzcoe.org

(831) 466-5739

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

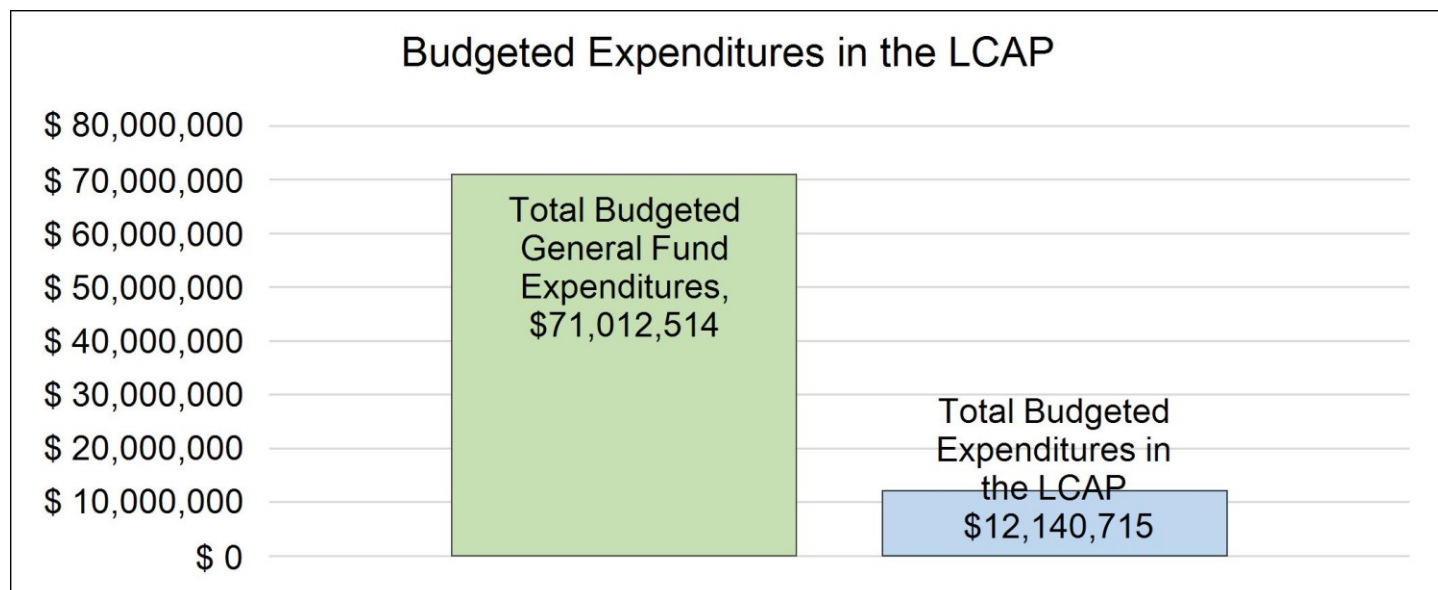


This chart shows the total general purpose revenue Santa Cruz County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Santa Cruz County Office of Education is \$68,661,270, of which \$36,980,128 is Local Control Funding Formula (LCFF), \$13,882,013 is other state funds, \$12,612,654 is local funds, and \$5,186,475 is federal funds. Of the \$36,980,128 in LCFF Funds, \$2,990,492 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 Santa Cruz 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: Santa Cruz County Office of Education plans to spend \$71,012,514 for the 2024-25 school year. Of that amount, \$12,140,715 is tied to actions/services in the LCAP and \$58,871,799 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

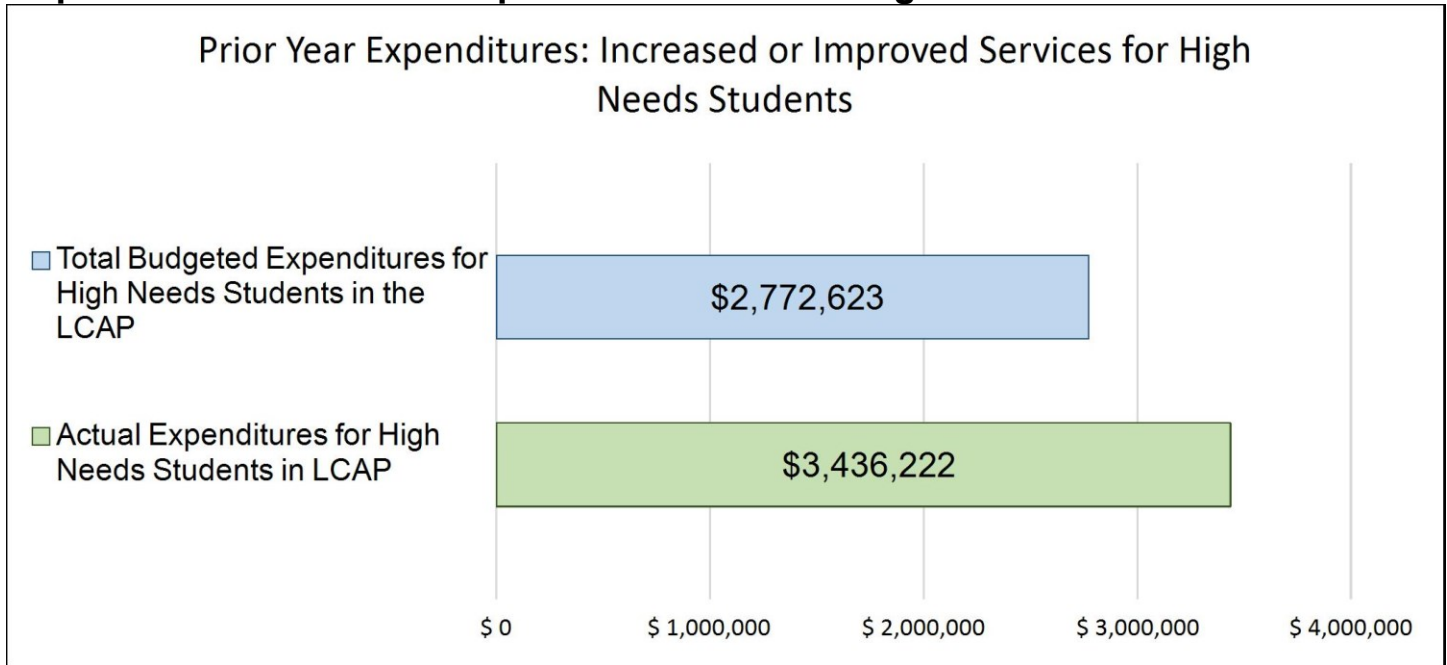
The LCAP for the Santa Cruz County Office of Education primarily focuses on the services provided for students with high needs, ensuring we are including the state priorities and the input of our educational partners. The Santa Cruz COE is a large organization that serves all districts in Santa Cruz County as well as providing direct services for our Special Education and Alternative Education students. The budget expenditures not included in the LCAP include many of the services the Santa Cruz COE provides outside the Court and Community programs. Additionally, there are other funding streams such as grants and federal funds that have their own comprehensive plans with expenses such as the School Plan for Student Achievement (SPSA).

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

In 2024-25, Santa Cruz County Office of Education is projecting it will receive \$2,990,492 based on the enrollment of foster youth, English learner, and low-income students. Santa Cruz County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Santa Cruz County Office of Education plans to spend \$3,100,492 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 Santa Cruz 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 Santa Cruz 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, Santa Cruz County Office of Education's LCAP budgeted \$2,772,623 for planned actions to increase or improve services for high needs students. Santa Cruz County Office of Education actually spent \$3,436,222 for actions to increase or improve services for high needs students in 2023-24.

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
Santa Cruz County Office of Education	Dr. Jennifer Izant Gonzales Senior Director	jizant@santacruzcoe.org (831) 466-5739

Goals and Actions

Goal

Goal #	Description
1	Students will have access and support to an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Ensure student access and support to education by percentage of teachers appropriately placed and credentialed as measured annually through the SARC. (Priority 1).	100% of teacher are appropriately placed and credentialed measured annually through SARC. Last adopted SARC from Spring 2021.	100% of teachers are appropriately placed and credentialed measured annually through SARC. Last adopted SARC from Spring 2022.	100% of teachers are appropriately placed and credentialed measured annually through SARC. Last adopted SARC from Spring 2023.	Teachers are appropriately placed with credentials.	Maintain 100% appropriate placement of teachers and verify credentials annually.
Ensure student access and support to education by percentage of students having standards-aligned instructional materials as measured through yearly SARC. (Priority 1).	All students have access to standards-aligned instructional materials as measured through SARC. Last adopted SARC from Spring 2021.	All students have access to standards-aligned instructional materials as measured through SARC. Last adopted SARC from Spring 2022.	All students have access to standards-aligned instructional materials as measured through SARC. Last adopted SARC from Spring 2023.	All students have access to standards-aligned instructional materials.	Maintain 100% of students have access to standards-aligned instructional materials as measured through SARC.
Ensure student access to education by maintaining 100% school facilities as	100% of school facilities are maintained and in good repair as	100% of school facilities are maintained and in good repair as	100% of school facilities are maintained and in good repair as	100% of school facilities are maintained and in good repair	Maintain 100% of facilities are in good repair as measured by SARC.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
measured through SARC (Priority 1).	measured through the SARC. Last adopted SARC from Spring 2021.	measured through the SARC. Last adopted SARC from Spring 2022.	measured through the SARC. Last adopted SARC from Spring 2023.		
Self reflection questions 1 and 2 of the implementation of SBE Adopted Academic and Performance Standards including how programs and services will enable multilingual students to access the academic content standards and ELD Standards (Priority 2).	<p>Question #1 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3</p> <p>Question #2 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3</p>	<p>Question #1 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3</p> <p>Question #2 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3</p>	<p>Question #1 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3</p> <p>Question #2 ELA score=4 ELD=3 Math=4 NGSS=3 HSS=3</p>	In progress	<p>Question #1 ELA score=4 ELD=4 Math=4 NGSS=4 HSS=4</p> <p>Question #2 ELA score=4 ELD=4 Math=4 NGSS=4 HSS=4</p>
Local Indicator data and survey data (Priority 7).	Local Indicator data shows students have access to a broad course of study.	Students have access to a broad course of study as indicated by local indicators and 88.6% of families agree their students have access to standards-aligned courses of study.	Students have access to a broad course of study as indicated by local indicators and 88.1% of families agree their students have access to standards-aligned courses of study.	Students have access to a broad course of study as indicated by local indicators and 85.6% of families agree their students have access to standards-aligned courses of study, with 9% not having an opinion.	Continue to provide a broad course of study to all students as measured by our local indicators and have parents agree their student has access to standards-aligned courses at least 85% of the time.
College and Career Indicator (Priority 4 and 8).	According to the 2020 Dashboard College and Career Indicator for Santa Cruz County Community indicated	There was not a CCI for the 2021 Dashboard but there was a college and career report.	There was not a CCI for the 2022 Dashboard but there was a college and career report.	The 2023 included a CCI with a range, and our program was categorized as in the low range.	When the CCI returns we aim for 40% prepared.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	that 25.1% of our students were considered prepared.				
English Learner reclassification rate (Priority 4).	2020-2021 baseline was zero due to the pandemic.	During the 2021-2022 school year we did not reclassify any students. While we had four students attain a level 4 on the ELPAC, due to not meeting all criteria for reclassification we were unable to reclassify.	During the 2022-2023 school year we have reclassified 3 students!	During the 23-24 school year 8 students have been reclassified.	15 students reclassified.
Star Renaissance student growth percentile (Priority 4).	<p>Pandemic results from Star Renaissance testing conducted during 2020-2021.</p> <p>Student Median Growth Percentile: Reading All: 45% EL: 31% Special Education: 36% Low Income: 41%</p> <p>Math All: 39% EL: 33%</p>	<p>21-22</p> <p>Student Median Growth Percentile: Reading All: 42% EL: 37% Special Education: 35% Low Income: 36%</p> <p>Math All: 45% EL: 26% Special Education: 30% Low Income: 44%</p>	<p>22-23</p> <p>Student Median Growth Percentile: Reading All: 45% EL: 47% Special Education: 48% Low Income: 44%</p> <p>Math All: 50% EL: 48% Special Education: 44% Low Income: 51%</p>	Data Unavailable	<p>Reading All students growth percentile at 50% Reduce disparity between high needs students and all students with median growth percentile scores within 5% of all students.</p> <p>Math All students growth percentile at 50% Reduce disparity between high needs students and all</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Special Education: 38% Low Income: 38%				students with median growth percentile scores within 5% of all students.
ELPAC Data (Priority 4).	The 2018-2019 ELPAC data for Santa Cruz County Community showed 18.95% scored level 4. The test metrics changed and was not administered in 19-20. Baseline data should be considered the 20-21 data.	20-21 ELPAC Data: Level 4=6.41% Level 3=43.59% Level 2=37.18% Level 1=12.82%	21-22 ELPAC Data: Level 4=5.19% Level 3=33.77% Level 2=44.16% Level 1=16.88%	22-23 ELPAC Data: Level 4=6.2% Level 3=33.2% Level 2=38.76% Level 1=21.71%	Increase overall score of 4 to 20% and use the data as part of the reclassification process.

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.

This goal outlines the actions our organization is taking in providing students with access and support to an individually-tailored rigorous and engaging educational experience that is inclusive, culturally relevant, standards-aligned, and promotes individual growth during school and after graduation. The Santa Cruz COE Court and Community Schools have experienced success through many actions and we emphasize we still have a lot of work to sustain and continue to improve. While we did not reach our goal of 15 students reclassified, we did increase reclassification numbers each year. Additionally, we are working hard to increase testing participation for all types of assessments to ensure we are gathering more accurate data to build our goals and actions around. Our student population changes throughout the year and there is an inherent challenge to any type of standardized test for students who have moved to multiple schools and/or have missed a lot of school. All actions in this goal were implemented but there were some significant changes. Our Multilingual TOSA took on a new position in our Educational Services program and our College and Career Coordinator took on a position in our Career and Adult Learning Services Department. We were still able to lean on them for support and build capacity within our team to ensure we could continue the good work done under their leadership.

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

There were material differences due to our Multilingual TOSA and College and Career Coordinator taking on new positions in our organization. Additionally, we received an increase in funding this year and we were able to fund more of our contributing positions at Sequoia Schools and our instructional aides.

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

While the actions were effective, our desired outcomes needed to be adjusted. In some cases we did not meet an outcome because the metric changed. For example, the CCI Indicator changed throughout the past three years from when we first developed the LCAP and our baseline ELPAC data really didn't come into effect until 20-21 data year. Essentially, our ELPAC desired outcomes were too high initially. Our local testing data shows that we are reducing disparities between student groups. While we did not reach our goal of 15 students reclassified, eight students is a huge growth from starting with zero student who met the reclassification criteria and now we have more accurate metrics for the new LCAP.

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.

The feedback we have gotten from all educational partners, emphasizes the importance of having an educational experience that meets the needs of each individual student. As previously mentioned, the metrics were tricky for this last three year LCAP with so many changes to the Dashboard as well as missing data during the pandemic. We believe the actions were effective based on local Star Ren data as well as local surveys and meetings and the metrics are being adjusted for the new LCAP.

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	The Santa Cruz COE will create and sustain safe, engaging, and inclusive learning environments that support the social and emotional needs and growth of our students.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Graduation Rate from the CA School Dashboard (Priority 5).	According to the 2020 CA Dashboard for the Santa Cruz County Community School, 84.3% of student graduated.	According to the 2021 CA Dashboard for the Santa Cruz County Community School, 90.3% of student graduated.	According to the 2022 CA Dashboard our one year graduation rate was 93.8% and our 4 year rate was 79.4%.	According to the 2023 Dashboard our one year graduation rate was 66.3% for our Community School. Our one year cohort grad rate was 86.6% according to the CA Dashboard.	Graduation rate of 85% or above.
CA Healthy Kids Data for school climate data (Priority 6).	Current baseline is 0% as results were not available.	Not applicable as the test administration during 21-22 school year did not happen. The survey should be administered in the 22-23 school year.	According to the 22-23 CA Healthy Kids Survey, 76% reported positive or are neutral about being happy to attend their school.	According to the 22-23 CA Healthy Kids Survey, 76% reported positive or are neutral about being happy to attend their school.	80% positive responses for school climate data.
Local student survey data regarding school climate (Priority 6).	87.6% of students feel safe at school with 10.6% not having an opinion about the question, Spring 2021.	88.7% of our students report feeling safe at school, with 9.5% having no opinion, Spring 2022.	91.7% of our students report feeling safe at school, with 7.9% having no opinion, Spring 2023.	Student 84.2%, of our students report feeling safe at school, with 13.7% neutral according to our 23-24 local survey	Increase to 90% or above.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Local student survey data regarding access to counseling (Priority 6).	78.6% of students agreed they have access to counseling with 18.3% not having an opinion about the question, Spring 2021.	82.8% of students report having access to counseling, Spring 2022.	78.5% of students report having access to counseling, with 16.2% not having an opinion, Spring 2023.	84% of students report having access to counseling with 12.8% neutral.	Increase to 85% or above.
Student attendance data (Priority 5).	Due to the pandemic attendance rates are challenging to compare and analyze. According to our CALPADS data from the 19-20 school year, 73.85% of our Court and Community School students attended school 95% of the time. Attendance rate unavailable.	Combined attendance rate for Court and Community School 91.96%.	Combined attendance rate for Court and Community School 91.95%.	In progress.	Maintain attendance rate above 90%.

Goal Analysis

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

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

Similar to our first goal, changes in metrics and the Dashboard make it appear as if we did not meet our desired outcomes and this is a challenge for us. For our graduation rate, COE operated programs set graduation goals based on a one-year cohort. This was changed at the federal level and now our programs report on a four-year grad rate which is not an appropriate measure for our programs. Nonetheless, it has drawn more attention to the grad rate. All actions were implemented as planned.

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

We had an increase in funding and were able to fund more of our contributing positions this year.

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 our desired outcomes. Except for the graduation rate, which was described above as not being met due to the metric changing from a one-year rate to a four-year rate, at the end of this three-year LCAP it shows our desired outcomes being met or very close to being met.

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.

Providing a safe and supportive learning environment that supports the social and emotional growth of students will continue to be a goal of our programs. We will continue to utilize local data to assess how we are doing.

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	The Santa Cruz COE will partner with our students, families, and the community to create collaborative relationships, engaging learning opportunities, and shared responsibility for the empowerment of our students.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Parent Engagement annual surveys and outreach as measured through surveys and local indicators (Priority 3).	95% of families feel the school staff is dedicated to their student's academic success, Spring 2021.	95% of families feel the school staff is dedicated to their student's academic success, Spring 2022.	94% of families feel the school staff is dedicated to their student's academic success, Spring 2023.	91.9% of families feel the school staff is dedicated to their student's academic success with 5.4% having no opinion, Fall 2023.	Maintain 95% of families feel the school staff is dedicated to their student's academic success.
Parent Engagement annual surveys and outreach as measured through surveys and local indicators (Priority 3 and 6).	95% of families report feeling comfortable approaching staff with concerns, Spring 2021.	97% of families report feeling comfortable approaching staff with concerns, Spring 2022.	96.4% of families report feeling comfortable approaching staff with concerns, Spring 2023.	90.4% of families report feeling comfortable approaching staff with concerns with 6.3% having no opinion, Fall 2023.	Maintain 95% of families report feeling comfortable approaching staff with concerns.
Parent Engagement annual surveys and outreach as measured through surveys and local indicators (Priority 3).	96% of families report they can reach staff if they need to, Spring 2021.	96% of families report they can reach staff if they need to, Spring 2022.	95.2% of families report they can reach staff if they need to, Spring 2023.	96.4% of families report they can reach staff if they need to, Fall 2023.	Maintain 96% of families report they can reach staff if they need to.
Parent Engagement annual surveys and outreach as measured	75.1% of families indicate they have opportunities to	71.3% of families indicate they have opportunities to	73.9% of families indicate they have opportunities to	73.8% of families indicate they have opportunities to	Increase to 80%.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
through surveys and local indicators (Priority 3).	participate in their student's education with 18.5% responding with no opinion and 6.4% disagreeing, Spring 2021.	participate in their student's education with 20.5% responding no opinion and 8.2% disagreeing.	participate in their student's education with 19% responding no opinion and 7.2% disagreeing.	participate in their student's education with 18% having no opinion.	

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.

Goal three was carried out as planned with all actions. Successes, as measured through family surveys, include the positive relationship between families and our school team. Our community and parent-family engagement coordinators work diligently to build connections with our families and community. We want to continue to include our families and community organizations in our programming. Consistently, our students have responded positively to our collaborations with community partners which provide engaging opportunities. While we did not completely meet the desired goals for all metrics we did come close. We have noticed a trend of more people not having an opinion or being neutral on surveys. Over 90% of families believe our team is dedicated to the academic success of our students but we missed the mark of 95%. Similarly, we had over 90% of families report feeling comfortable approaching staff but missed the 95% mark. We did not meet the desired goal for opportunities to participate in the educational programming of the student but we had a large amount of families have no opinion. Overall we have many successes and our students and families feel connected to our programs and supported.

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.

We had an increase in funding and were able to fund more of our contributing positions.

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

All actions were effective in this goal.

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

Social and emotional support and community engagement will continue to be a part of our goals for the new LCAP. We will continue to strengthen our community partnerships and connect with families. Over 95% of families feel they can connect with staff when needed and this is because of the hard work of our amazing site teams.

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

Goals and Actions

Goal

Goal #	Description
4	The Santa Cruz County Office of Education will coordinate the countywide plan for expelled youth and continue to support the educational needs of expelled youth.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Countywide Plan for Expelled Youth (Priority 9).	Fully implement the countywide plan for expelled youth finalized Spring 2021.	Fully implement the countywide plan for expelled youth finalized Spring 2021.	Fully implement the countywide plan for expelled youth finalized Spring 2021.	Implementing.	Maintain full implementation of the countywide plan for expelled youth.

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.

This goal and all actions 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.

There were no differences.

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

This goal and the actions were effective.

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.

We will continue to fulfill our duty to coordinate the Countywide Plan for youth who are expelled.

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
5	The Santa Cruz County Office of Education will coordinate services for foster youth students and students experiencing homelessness in our Court and Community Schools and districts throughout our county.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
MOU with districts (Priority 10).	Fully implement MOU with districts to support Foster Youth coordination and transportation.	Fully implement MOU with districts to support Foster Youth coordination and transportation.	Fully implement MOU with districts to support Foster Youth coordination and transportation.	Implementing	Maintain full implementation of MOU with districts to support Foster Youth coordination and transportation.

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.

Goal five and all actions were carried out this year. Our collaboration with our foster youth and students in transition team has enabled our students to receive the additional supports needed to engage in school. Our foster youth case managers are active participants in student educational decisions and progress. In addition to the mandated foster youth support countywide, our foster youth team, as well as our students in transition team, provides professional development and coaching on best practices and changes in laws that relate to foster youth and students in transition.

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

There were no material differences.

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

All actions were effective in making progress toward the desired outcomes.

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.

We will continue to fulfill our duty to coordinate services countywide for foster youth.

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

Instructions

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

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

Goals and Actions

Goal(s)

Description:

Copy and paste verbatim from the 2023–24 LCAP.

Measuring and Reporting Results

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

Metric:

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

Baseline:

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

Year 1 Outcome:

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

Year 2 Outcome:

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

Year 3 Outcome:

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

Desired Outcome for 2023–24:

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

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

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

Goal Analysis

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

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

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

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

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

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

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

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

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

California Department of Education
November 2023



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 8.2

Board Meeting Date: June 20, 2024

☐

Action

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Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools
Denise Guerra-Sanson, Executive Director, Student Program

SUBJECT: Public Hearing: 2024-2025 Local Control Accountability Plan (LCAP) of the Santa Cruz County Career Advancement Charter School

BACKGROUND

In compliance with California EDC § 52062(b)(1), the Board will hold a public hearing to solicit recommendations and comments from members of the public regarding the specific actions and expenditures proposed by the 2024-2025 Local Control Accountability Plan of the Santa Cruz County Career Advancement Charter School and the 2024-2025 Annual Update, and 2024-2025 Budget Overview for Parents.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Open, Conduct and, Close Public Hearing.



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
Career Advancement Charter, Santa Cruz County Office of Education	Denise Guerra-Sanson Executive Director	dsanson@santacruzcoe.org (831) 466-5680

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 Career Advancement Charter (CAC) was authorized as a dependent charter of the Santa Cruz County Office of Education Alternative Program to provide a re-entry high school diploma and career technical education (CTE) opportunities for adult students. The CAC started in the fall of 2017 offering services at three locations; Corrections, the COE, and Sequoia Schools. Currently, the CAC has expanded to serve adult students at seven locations countywide, and is seeking to increase capacity to provide students with access to job skills literacy, career exploration, and CTE opportunities in the coming year. We are pleased to share that the CAC was granted initial WASC (Western Association of Schools and Colleges) accreditation status in April 2022. This accreditation process was a meaningful experience for our CAC community and is an honorable validation of the work that we do.

Santa Cruz County is located on the central coast of California at the northern part of Monterey Bay. Geographically, Santa Cruz County is the second smallest county in the state. The county encompasses the small northern community of Davenport to the city of Watsonville in the Pajaro Valley at the southernmost part.

We believe that the educational success of our adult students is dependent upon quality and innovative instructional programs, removing barriers of access to education and career, and active community engagement. Our programs are student-centered and adapt to meet individual needs. We value personal and professional development. Staff works collaboratively to facilitate a robust learning environment and shape programming to reflect current community needs.

CAC seeks to graduate students who are ready to take on new opportunities in post-secondary and career opportunities. Therefore, we strive for our learners to be; effective problem solvers who examine information in a variety of ways, critical and creative thinkers who analyze information and apply knowledge to solve problems, and effective communicators who demonstrate skills through reading, writing, speaking, listening and presenting. Our students are resilient individuals who find a balance between their personal well-being and academic success by asking for support, being active in the community, and developing an awareness of their own social/emotional needs. They are leaders in their communities who have agency to advocate for themselves and their families.

The CAC is a non-classroom based Independent Study program for adult learners to earn their high school diploma while gaining academic and technical skills that will lead to college and career readiness. As part of the Santa Cruz County Office of Education, the CAC collaborates with community partners to achieve this mission by engaging students through relationship-focused, innovative and welcoming learning experiences. All services are free and programs are provided at multiple locations within Santa Cruz County.

The CAC has small sites located across the county that include: the Main Jail, the County Office of Education in Santa Cruz, the Rountree Correctional Facility, the Probation Services Center North and South, and Sequoia Schools. Each site provides a small specialized educational team who offers instruction and effective case management to connect resources and ensure local access for all students.

Most CAC students are enrolled for less than one full academic year before they either complete the diploma, or have to leave temporarily due to other life responsibilities. The majority of CAC students are determined adults who have not had prior success in high school due to numerous barriers. Many CAC students are parenting and are in need of childcare, are working full-time, and rely on insufficient transportation resources. For these reasons, CAC students prefer the flexibility of an Independent Study instructional format.

CAC teachers and staff communicate regularly with students. Students are encouraged to remain focused, on-track and to persist with the goal of obtaining a high school diploma, despite the numerous challenges that our adult learners face. CAC students respond positively to frequent phone calls, texts, individualized coaching, tutoring, small group meetings and bilingual delivery in English and Spanish. Teachers in the correctional facilities work with the Corrections Department to identify students who have not yet obtained a high school diploma and assist them to enroll in our Adult Independent Study program.

Each student meets with their teacher at least once per week for a progress check, instruction and an attendance review. The rate of progress that a student makes each semester varies. On average, students earn 5 credits per subject in one semester. Each student's individual graduation plan is outlined in their contract meeting upon orientation and enrollment, and the course load may be adjusted along the way as needed to accommodate the student's job, parenting, and other life responsibilities.

Adult students return to earn their high school diploma or equivalency for many reasons. We have developed an orientation process that ensures each student has an opportunity to meet with an intake counselor prior to enrollment to determine their strengths and needs. A careful transcript review is completed for each student to build on the accomplishments already achieved by each individual and identify next steps. Our intake leads are intentional in welcoming our new students, providing a space to set goals and encourage them. Students complete a questionnaire, provide a short writing sample, and complete the CASAS assessment before meeting their instructor. This information is valuable to the instructional team in planning their relational and curricular approach. We are an innovative and focused team committed to serving adult learners in Santa Cruz County.

Reflections: Annual Performance

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

The California School Dashboard is not an accurate demonstration of the progress our students make annually in the Career Advancement Charter. Local data provides a more holistic demonstration of the success that our students accomplish.

Our participation with the Greater Opportunities for Adult Learning Consortium has strengthened our collaboration with our Adult Ed partners, including the Workforce Development Board, local school districts, and the community college. In addition to the regularly scheduled Board meetings, this school year we added a collaborative work meeting to the calendar. The partnership and space for networking and collaboration has been beneficial.

One of our greatest successes this past academic year is the implementation of a seamless student intake and orientation process. We have strengthened this student onboarding process over the past two years and we have now built a system that is student centered and staff supported. This academic year we have had more CAC students transition to ESL classes, non-credit courses, and dual enrollment courses at the community college.

A slight increase in our pre and post-test of CAC students demonstrated literacy gains in the Comprehensive Adult Student Assessment Systems (CASAS). We were marginally successful in testing implementation and the results clearly indicate that students are improving in the Educational Functional Level (literacy and math) gains, which are vital to success in the school as well as work setting. With intentional collaboration between our Transition Specialist and our instructional staff, we have made great progress in creating a system for pre and post assessment administration. However, we have identified a need to complete more post-testing for students as they are exiting the CAC. The CASAS assessment has guided the development of varied instructional approaches to support our adult learners. In support of these approaches, we offer weekly Student Learning Sessions in the evenings. Student Learning Sessions are offered in the following areas: Foundational Math Support, Writing Support, Digital Literacy, Personal Learning Plan Development, and Career Skills. Through our CASAS staff trainings, our teachers and staff have gained the ability to effectively use assessment data to inform instruction and support post-secondary transition efforts.

A programmatic success includes the CAC program at the Adult Probation Success Centers in North and South County, with successful enrollments each month. We continue to provide services in the correctional facilities, with students earning their high school diplomas throughout the school year. We have expanded our program services to include an annual career fair to expose our adult students and alumni to a variety of careers and to allow them the opportunity to connect with professional community members and leaders in these career pathways. This year, 30 career professionals, local organizations, agencies, and educational institutions came together to share advice and information to our students on resources available to assist them as they pursue their career, educational, and personal goals.

All seven sites exceeded enrollment projections throughout the 23-24 school year and maintained strong attendance overall which we attribute to the approach all staff apply towards supporting each student to participate. All newer staff were guided to conduct ongoing qualitative assessments of student demographics and learning styles in efforts to sustain a highly welcoming and safe school environment. Ongoing training and support was offered in the areas of: culturally relevant career readiness, effective teaching strategies, improving outreach and enrollment, fostering an inclusive school community and building cultural proficiency. CAC staff foster a respectful and inclusive school culture, with a focus on academic success and social emotional wellness.

Teachers were able to provide individualized assignments based on transcript needs, providing weekly feedback and new assignments. Learning experiences are designed to meet the needs of all students including those who qualify for special education, multilingual learners, those experiencing homelessness, students with exceptional needs, and those requesting mental health support.

This year, we continued the implementation of our Ventures ESL curriculum. ESL Ventures pilot has been successful so far and we have purchased additional materials to expand the curriculum offerings at the Probation Success Centers (North and South). This curriculum is aligned with the CASAS assessment. Teachers are reporting that students are engaged with the material. We have a range of materials available for students from the Basic level to Level 5 (transition support). The online component is user-friendly and engaging. We have offered two sections of ESL at our Sequoia Schools location this school year. Classes have been well attended. Additionally, we offer two Plazas Comunitarias (Spanish literacy) classes each week.

All students who needed a computer and/or access to internet connectivity continue to be issued appropriate devices. The CAC has maintained a steady supply of machines to distribute to incoming students as well as to replace devices as needed.

In the 23-24 school year, the CAC served 361 students in our school settings as well as in correctional facilities. Of these students, a total of 100 graduated with a high school diploma or earned their high school equivalency.

Reflections: Technical Assistance

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

N/A

Comprehensive Support and Improvement

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

Schools Identified

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

The Career Advancement Charter continues to be 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.

The CAC will continue to investigate areas in need of attention, specifically the graduation rate. The CSI plan for the CAC has been developed through support with the Santa Cruz COE, CAC staff, and student input. Data collection and analysis are critical components of investigating our current graduation rate as well as identifying strategies for improvement. Persistence data will be critical to accurately measure the level of engagement in our adult students, while also understanding that some students will have to pause their studies to give attention to other responsibilities. We will continue to work closely with community partners as contributing stakeholders as well.

Monitoring and Evaluating Effectiveness

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

The CAC administration and leadership team will participate in the implementation and will monitor and evaluate the effectiveness of the CSI plan. We will use various data sources, including the CA School Dashboard, CASAS data, as well as local data around persistence, attendance, enrollment, and credit accrual. Additionally, we will use established metrics to monitor program efficacy, with a particular focus on postsecondary opportunity data. Ensuring that data is reviewed quarterly will promote program evaluation on a regular basis so that adjustments can be made as needed.

Engaging Educational Partners

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

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

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

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

Educational Partner(s)	Process for Engagement
Consult with teachers, administration, school personnel	We actively sought input from teachers, administration, and school personnel through a comprehensive consultation process. We employed various methods to ensure thorough and inclusive feedback. Surveys were distributed to gather quantitative and qualitative data, capturing a wide range of perspectives. Additionally, we conducted meetings where stakeholders could voice their opinions and discuss concerns in a collaborative environment. Open lines of communication were maintained throughout the process, encouraging ongoing dialogue and transparency. We reviewed and analyzed the collected data to identify trends and insights, ensuring that our plan reflects the collective vision and needs of our school community. This inclusive approach ensures that our school plan is both representative and effective, fostering a collaborative spirit and commitment to continuous improvement.
Consult with students	Focused on a strong student-centered approach, we actively sought input from our students through various channels. Surveys were distributed to capture their feedback on key areas, ensuring their voices were heard. Student conferences provided a platform for more in-depth conversations, allowing us to understand their perspectives, needs, and challenges better. Our Student Advisory committee, comprising student representatives, has been established to ensure continuous involvement in the decision-making process. Regular meetings and open lines of communication were maintained, fostering an environment where students felt empowered to share their ideas and concerns. This approach ensured that our school plan is

Educational Partner(s)	Process for Engagement
	reflective of the students' views and aspirations, promoting a collaborative and inclusive school culture.

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

Feedback has indicated student interest in increasing career exploration courses to support them in transitioning to or advancing in the workforce. Students also would like an increase in the credit limit, for those who would like to receive their high school diploma sooner. In order to increase our capacity of services for our students, the following aspects of the LCAP were directly influenced by stakeholder engagement and input: Transition Support, Instructional Aide Support, professional learning opportunities for staff, childcare services, food distribution services, counseling services, continued collaboration with CTE to increase career technical education opportunities, ESL courses for multilingual learners, enrichment opportunities, and continued purchasing of relevant instructional materials. We will continue to strengthen our outreach efforts in the upcoming school year.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Students will graduate with a high school diploma (HSD) or high school equivalency (HSE), demonstrating enhanced proficiency in Math and English, improved job skills, and expanded post-secondary opportunities, including community college, technical career training, workforce entry or career advancement.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
Priority 2: State Standards (Conditions of Learning)
Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 5: Pupil Engagement (Engagement)
Priority 6: School Climate (Engagement)
Priority 7: Course Access (Conditions of Learning)
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

<p>This achievement goal ensures that our graduates possess the fundamental skills necessary for further education and career opportunities. By emphasizing job skills literacy, we prepare our students to enter the workforce with practical skills and knowledge that enhance their employability and career prospects. Many high-demand careers require education beyond high school, such as community college degrees or technical training certifications. Our goal is to ensure that students are well-prepared for these opportunities, opening doors to stable and rewarding careers. For students who choose to enter the workforce directly after graduation, having a high school diploma or equivalent and job skills literacy significantly increases their chances of securing employment and advancing in their chosen fields. Education is not just about academic learning but also about developing the whole person. By focusing on a broad set of skills and opportunities, we aim to support our students' personal and professional growth, helping them become well-rounded individuals who can contribute positively to society. Our goal aligns with state and national educational standards, ensuring that our students receive a high-quality education that meets established benchmarks for success. By setting this comprehensive achievement goal, we are committed to providing our students with the knowledge, skills, and opportunities they need to succeed in their personal, academic, and professional lives. This goal reflects our dedication to empowering our students to reach their full potential and make meaningful contributions to their communities and the broader society.</p>
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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	CA School Dashboard Graduation Rate	54.8%			70%	
1.2	Post-secondary Transition Rate (Placement/Graduated Students)	36.7%			70%	
1.3	CASAS EFL (Educational Functioning Level) gains	50%			80%	
1.4	Percent of students earning 45 or more credits per year (Students/ADA)	16.1%			30%	
1.5	Percent of students earning a HSD or HSE annually (Diplomas/ADA)	63%			80%	

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	Comprehensive Assessment Strategies and Implementation	Implement a comprehensive assessment strategy that includes formative and summative assessments to monitor and support student progress in Math and English proficiency, job skills literacy, and readiness for post-secondary opportunities. Testing platforms include CASAS, ALEKS, ESL,	\$25,000.00	No
1.2	Bilingual Instructional Support	Provide bilingual instructional support for CAC students to expand educational interventions and support, including one to one tutoring, assist with resource inventory, manage student learning center	\$95,743.00	Yes
1.3	Provide ESL Classes	Provide English as a Second Language classes to continue Implementation of ESL Level 1 and add ESL Level 2	\$28,070.00	Yes
1.4	Bilingual Executive Director; Programs Administrator 1.0 FTE	Employ a Bilingual administrator to oversee all programming, school improvement efforts, and curriculum development for adult learners	\$66,160.00	No

Action #	Title	Description	Total Funds	Contributing
1.5	Hire additional Bilingual 1.0 FTE Teacher for CAC programs	Retain current staffing and increase teacher by 1.0 FTE program-wide. Start the 24/25 school year with 7.0 FTE	\$106,778.00	No
1.6	Bilingual Community Organizer	Improve scope of service for students at all school sites, including implementation of career exploration learning, college counseling and registration, financial aid, job literacy growth assessments, outreach, registration, enrollment, data analysis, curriculum support, etc.	\$45,491.00	Yes
1.7	Senior Instructional Support	Support students, staff, and program with direct service and referrals. Lead data collection, entry, and analysis	\$17,197.00	No
1.8	Purchase Instructional Materials	Purchase instructional materials in English and Spanish for use in a variety of instructional settings including Corrections, Independent Study formats, ESL courses, and online formats	\$50,000.00	No
1.9	High School Equivalency Administration (HiSet)	Expand opportunities for students, particularly in the locked and Adult Probation facilities, to access the HiSet proficiency exam	\$14,705.00	No

Action #	Title	Description	Total Funds	Contributing
1.10	Professional Staff Learning	Provide ongoing learning opportunities for CAC staff based on student need and staff interest	\$20,000.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	The CAC will support students comprehensively as they balance work and family responsibilities, financial constraints, and limited access to resources. While increasing opportunities and developing essential academic, social, emotional, and practical skills, the CAC will ensure students are well-prepared for transitioning to post-secondary opportunities and workforce advancement. Additionally, we will support students who enroll in our program to better support their children in school, prepare to become US citizens, & engage more with their communities emphasizing civic engagement and personal growth.	Broad Goal

State Priorities addressed by this goal.

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)
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An explanation of why the LEA has developed this goal.

<p>There is a critical need to provide direct support to our adult re-entry students in various areas, including connecting them to community resources such as employment and employment readiness programs, medical and mental health services, financial assistance, housing, and childcare. Addressing these barriers is essential for their success. By offering career technical education experiences, job searching assistance, resume writing and interview preparation, guidance on post-secondary opportunities including FAFSA completion, community college registration, and career counseling, we can help remove obstacles that hinder students' progress towards completing their high school diplomas and beyond.</p> <p>Our goal is to support student transitions both into and out of the Career Advancement Charter, focusing on our general student population as well as targeted groups such as incarcerated individuals, immigrants, multilingual learners, and under-resourced students. This approach enables us to identify and address gaps in community resources effectively. Providing integrated support universally, targeted to specific populations, and tailored to individual needs allows us to enhance and strengthen our program. This ensures that we cater to the comprehensive needs of our students, enabling them to have an engaging learning experience and transition successfully beyond their high school diplomas.</p>

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Programming Participation Course Attendance, including Career Technical Education, ESL, and Enrichment Opportunities (Participation/ADA)	17.4% (CTE only)			60%	
2.2	Career and Transition Services/Counseling Received (Services/Total Enrollment)	36.3%			80%	
2.3	Post-secondary education placement (Students in post-secondary/Graduates)	TBD in 24/25 school year			60%	
2.4	Number of students co-enrolled at the Community College or Technical Training (students/ADA)	TBD in 24/25 school year			60%	

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	Career Technical Education Instruction	Teacher salaries to offer CTE courses that are provided to assist students in identifying career interests, increase career exploration opportunities, resume building, Digital Literacy	\$64,264.00	No
2.2	Comprehensive Student Support	Provide student support including: mental health support, community referrals, connection to community resources	\$55,326.00	No
2.3	Bilingual Transition Specialists work as part of a Consortium Team to provide direct services to students	Transition Specialists provide direct support program-wide for our adult re-entry students in the following areas: connecting to community resources, including employment, medical services, mental health services, financial assistance, housing, childcare, and other barriers that our adult re-entry students face	\$37,078.00	Yes
2.4	Increase co-enrollment opportunities for Adult Students	liase with Cabrillo College, non-credit courses, dual enrollment, explore stackable certificates based on labor demand (SVL)	\$37,190.00	No
2.5	Provide Childcare Services in our Early Care Classroom	Provide afternoon and evening childcare services at the Sequoia Schools campus so that adult students are able to participate in educational, prosocial, and counseling opportunities	\$111,002.00	No

Action #	Title	Description	Total Funds	Contributing
2.6	Provide healthy food options	Students will have daily access to healthy food options while on campus.	\$15,000.00	No
2.7	Enrichment Opportunities	Explore and identify enrichment programming that may include student employment, arts, music, interest based workshops, immersive/experiential experiences to increase student engagement	\$25,000.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	The Career Advancement Charter (CAC) will improve access and expand its capacity to serve adult students by actively engaging with the community and conducting focused outreach. This effort will prioritize building and maintaining strategic partnerships, ensuring long-term program sustainability, and prioritizing student input and perspectives in all initiatives.	Broad Goal

State Priorities addressed by this goal.

Priority 3: Parental Involvement (Engagement) Priority 4: Pupil Achievement (Pupil Outcomes) Priority 5: Pupil Engagement (Engagement) Priority 6: School Climate (Engagement) Priority 7: Course Access (Conditions of Learning) Priority 8: Other Pupil Outcomes (Pupil Outcomes)
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An explanation of why the LEA has developed this goal.

The Career Advancement Charter is committed to working as a community partner and functions as an active GOAL consortium member with our Adult Education partners at the Community College, the Workforce Development Board, and local school districts. Our commitment is to meeting student needs, outreach and engagement, expanding program offerings, and a continued commitment to designing programming that works for our adult learners. There is a need in our Santa Cruz County community, particularly in South County, to provide a supportive program for adult learners to pursue their high school diploma. Utilizing a case management model to provide wraparound services, we will identify and develop new opportunities for students to transition from ABE/HSE to post-secondary opportunities.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	Student Enrollment	361			400	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.2	Average Daily Attendance	155			185	
3.3	Persistence Data - Students continuously enrolled for at least one semester/total enrollment	37.4			60%	
3.4	Student Survey Data - Program Satisfaction	76.9%			95%	
3.5	CAC Survey Data - Engagement	TBD in 24/25			TBD	

Goal Analysis [2023-24]

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

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Expand and improve CAC services	HSD and HSE services will be provided at Corrections, Probation Service Centers North and South, COE Campus Locations, as well as a continued commitment to be responsive to other interested community partners	\$49,992.00	No
3.2	Implement Student Onboarding Process	Bilingual staff to complete student intakes and orientation to welcome and onboard new students, identify needs, make appropriate community referrals, and assign to the appropriate teacher	\$45,491.00	No
3.3	Utilize Community Referral System to maximize community connections	Utilize Community Pro to make appropriate referrals to post-secondary opportunities and promote inter-agency collaboration	\$45,274.00	No
3.4	Partnership and participation in the Greater Opportunities for Adult Learning Adult Education Consortium	Collaborate with community partners involved in adult education programs to enhance learning opportunities and resources	\$45,274.00	No
3.5	Provide Student Outreach	Promote CAC program across the county to encourage more adult students to complete HSD or HSE	\$12,194.00	Yes
3.6	Community Event Participation	Attend open house events, career fairs, maintain presence at community events	\$89,491.00	No
3.7	Cross Department Collaboration	Network with COE departments to promote collaboration to benefit students with resources and opportunities	\$104,688.00	No

Action #	Title	Description	Total Funds	Contributing
3.8	Support Staff	Continue/improve outreach and communication campaigns at community events, local high schools, and foster relationships with adult education partners		

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
\$109,465	\$

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
5.405%	0.000%	\$0.00	5.405%

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
1.6	<p>Action: Bilingual Community Organizer</p> <p>Need: Comprehensive Student Support</p> <p>Scope:</p>	Staff to work across programs providing direct support to students	Achievement, Engagement

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide		
2.3	<p>Action: Bilingual Transition Specialists work as part of a Consortium Team to provide direct services to students</p> <p>Need: Transition support for students who need more resources.</p> <p>Scope: LEA-wide</p>	Students with greater need will receive focused attention from a Transition Specialist to support with the educational process.	Various metrics related to engagement and achievement will be analyzed.
3.5	<p>Action: Provide Student Outreach</p> <p>Need: Outreach in Spanish and English</p> <p>Scope: LEA-wide</p>	Many students need primary language support	Metrics related to engagement and achievement will be analyzed.

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
1.2	Action: Bilingual Instructional Support Need: Spanish support for students whose primary language is not English Scope: Limited to Unduplicated Student Group(s)	Spanish support for students whose primary language is not English	Assessment tools, staff evaluation
1.3	Action: Provide ESL Classes Need: ESL for multilingual learners Scope: Limited to Unduplicated Student Group(s)	Intentional instruction to support students' language acquisition	participation, CASAS

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.

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

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	2,025,204.	109,465	5.405%	0.000%	5.405%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$1,140,248.00			\$66,160.00	\$1,206,408.00	\$1,096,408.00	\$110,000.00

Goal #	Action #	Action Title	Student Group(s)		Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Comprehensive Assessment Strategies and Implementation	All		No					\$25,000.00	\$0.00	\$25,000.00				\$25,000.00	
1	1.2	Bilingual Instructional Support	English	Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools		\$95,743.00	\$0.00	\$95,743.00				\$95,743.00	
1	1.3	Provide ESL Classes	English	Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	Specific Schools: Sequoia Schools		\$28,070.00	\$0.00	\$28,070.00				\$28,070.00	
1	1.4	Bilingual Executive Director; Programs Administrator 1.0 FTE	All		No					\$66,160.00	\$0.00				\$66,160.00	\$66,160.00	
1	1.5	Hire additional Bilingual 1.0 FTE Teacher for CAC programs	All		No					\$106,778.00	\$0.00	\$106,778.00				\$106,778.00	
1	1.6	Bilingual Community Organizer	English Low	Learners Income	Yes	LEA-wide	English Learners Low Income			\$45,491.00	\$0.00	\$45,491.00				\$45,491.00	
1	1.7	Senior Instructional Support	All		No					\$17,197.00	\$0.00	\$17,197.00				\$17,197.00	

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	1.8	Purchase Instructional Materials	English Learners All	No					\$0.00	\$50,000.00	\$50,000.00				\$50,000.00	
1	1.9	High School Equivalency Administration (HiSet)	All	No					\$14,705.00	\$0.00	\$14,705.00				\$14,705.00	
1	1.10	Professional Staff Learning	All	No					\$0.00	\$20,000.00	\$20,000.00				\$20,000.00	
2	2.1	Career Technical Education Instruction	All	No					\$64,264.00	\$0.00	\$64,264.00				\$64,264.00	
2	2.2	Comprehensive Student Support	All	No					\$55,326.00	\$0.00	\$55,326.00				\$55,326.00	
2	2.3	Bilingual Transition Specialists work as part of a Consortium Team to provide direct services to students	English Foster Low Learners Youth Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		\$37,078.00	\$0.00	\$37,078.00				\$37,078.00	
2	2.4	Increase co-enrollment opportunities for Adult Students	All	No					\$37,190.00	\$0.00	\$37,190.00				\$37,190.00	
2	2.5	Provide Childcare Services in our Early Care Classroom	All	No					\$111,002.00	\$0.00	\$111,002.00				\$111,002.00	
2	2.6	Provide healthy food options	All	No					\$0.00	\$15,000.00	\$15,000.00				\$15,000.00	
2	2.7	Enrichment Opportunities	All	No					\$0.00	\$25,000.00	\$25,000.00				\$25,000.00	
3	3.1	Expand and improve CAC services	All	No					\$49,992.00	\$0.00	\$49,992.00				\$49,992.00	
3	3.2	Implement Student Onboarding Process	All	No					\$45,491.00	\$0.00	\$45,491.00				\$45,491.00	
3	3.3	Utilize Community Referral System to maximize community connections	All	No					\$45,274.00	\$0.00	\$45,274.00				\$45,274.00	

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
3	3.4	Partnership and participation in the Greater Opportunities for Adult Learning Adult Education Consortium	All	No					\$45,274.00	\$0.00	\$45,274.00				\$45,274.00	
3	3.5	Provide Student Outreach	English Learners	Yes	LEA-wide	English Learners	All Schools		\$12,194.00	\$0.00	\$12,194.00				\$12,194.00	
3	3.6	Community Event Participation	All	No					\$89,491.00	\$0.00	\$89,491.00				\$89,491.00	
3	3.7	Cross Department Collaboration	All	No					\$104,688.00	\$0.00	\$104,688.00				\$104,688.00	
3	3.8	Support Staff														

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
2,025,204.	109,465	5.405%	0.000%	5.405%	\$218,576.00	0.000%	10.793 %	Total:	\$218,576.00
								LEA-wide Total:	\$94,763.00
								Limited Total:	\$123,813.00
								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	Bilingual Instructional Support	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$95,743.00	
1	1.3	Provide ESL Classes	Yes	Limited to Unduplicated Student Group(s)	English Learners	Specific Schools: Sequoia Schools	\$28,070.00	
1	1.6	Bilingual Community Organizer	Yes	LEA-wide	English Learners Low Income		\$45,491.00	
2	2.3	Bilingual Transition Specialists work as part of a Consortium Team to provide direct services to students	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$37,078.00	
3	3.5	Provide Student Outreach	Yes	LEA-wide	English Learners	All Schools	\$12,194.00	

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$796,424.38	\$1,200,540.49

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	CASAS (Comprehensive Adult Student Assessment System) Management	No	\$8,862.95	32,929.09
1	1.2	Bilingual Instructional Support .5 FTE	Yes	\$42,500.00	46,376
1	1.3	ESL Teacher .5 FTE	Yes	\$25,000.00	27,543
1	1.4	Bilingual Senior Director; Programs Administrator 1.0 FTE	No	\$20,768.26	\$32,287.38
1	1.5	Hire Bilingual 1.0 FTE Teacher for CAC programs	No	\$100,000.00	\$159,083
1	1.6	Bilingual Community Organizer	Yes	\$125,000.00	\$168,969
1	1.7	Instructional Materials	Yes	\$3,500.00	\$48,956
1	1.8	Learning Center facilities for adult students	No	\$5,000.00	\$6,556
1	1.9	Professional Staff Learning	No	\$7,500.00	\$61,298
2	2.1	CTE Instruction 0.7 FTE	No	\$58,679.15	\$51,470.32
2	2.2	Mental Health Counseling	No	\$10,000.00	\$22,527

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.3	Hire Project Specialists: focus on transition support	Yes	\$180,000.00	\$49,504.80
2	2.4	Increase CTE programming for Adult Students	No	\$20,768.26	\$32,287.38
2	2.5	Provide childcare services	No	\$34,010.65	\$59,439.13
2	2.6	Provide healthy food options	Yes	\$7,500.00	\$6,122
3	3.1	Expand CAC Services	Yes	\$70,843.42	\$307,005.79
3	3.2	Student Intake Process	No	\$15,000.00	\$11,256
3	3.3	Community Referral System	No	\$8,862.95	\$6,188.10
3	3.4	Partnership in the adult education consortium of Santa Cruz (Greater Opportunities for Adult Learning)	No	\$20,768.26	\$32,287.38
3	3.5	Student Outreach	No	\$12,997.53	\$11,256.02
3	3.6	Identify Eligible WIOA training	Yes	\$8,862.95	\$6188.10
3	3.7	Career Development Focus	No	\$10,000.00	\$21,011

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)
107,703	\$369,706.37	\$660,664.89	(\$290,958.52)	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.2	Bilingual Instructional Support .5 FTE	Yes	\$42,500.00	46,376		
1	1.3	ESL Teacher .5 FTE	Yes	\$25,000.00	27,543		
1	1.6	Bilingual Community Organizer	Yes	\$125,000.00	168,969		
1	1.7	Instructional Materials	Yes		48,956		
2	2.3	Hire Project Specialists: focus on transition support	Yes	\$90,000.00	\$49,505		
2	2.6	Provide healthy food options	Yes	\$7,500.00	6,122		
3	3.1	Expand CAC Services	Yes	\$70,843.42	307,005.79		
3	3.6	Identify Eligible WIOA training	Yes	\$8,862.95	6188.10		

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)
1,750,392.00	107,703	28%	34.153%	\$660,664.89	0.000%	37.744%	\$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



LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Career Advancement Charter, Santa Cruz County Office of Education

CDS Code: 44 10447 0136572

School Year: 2024-25

LEA contact information:

Denise Guerra-Sanson

Executive Director

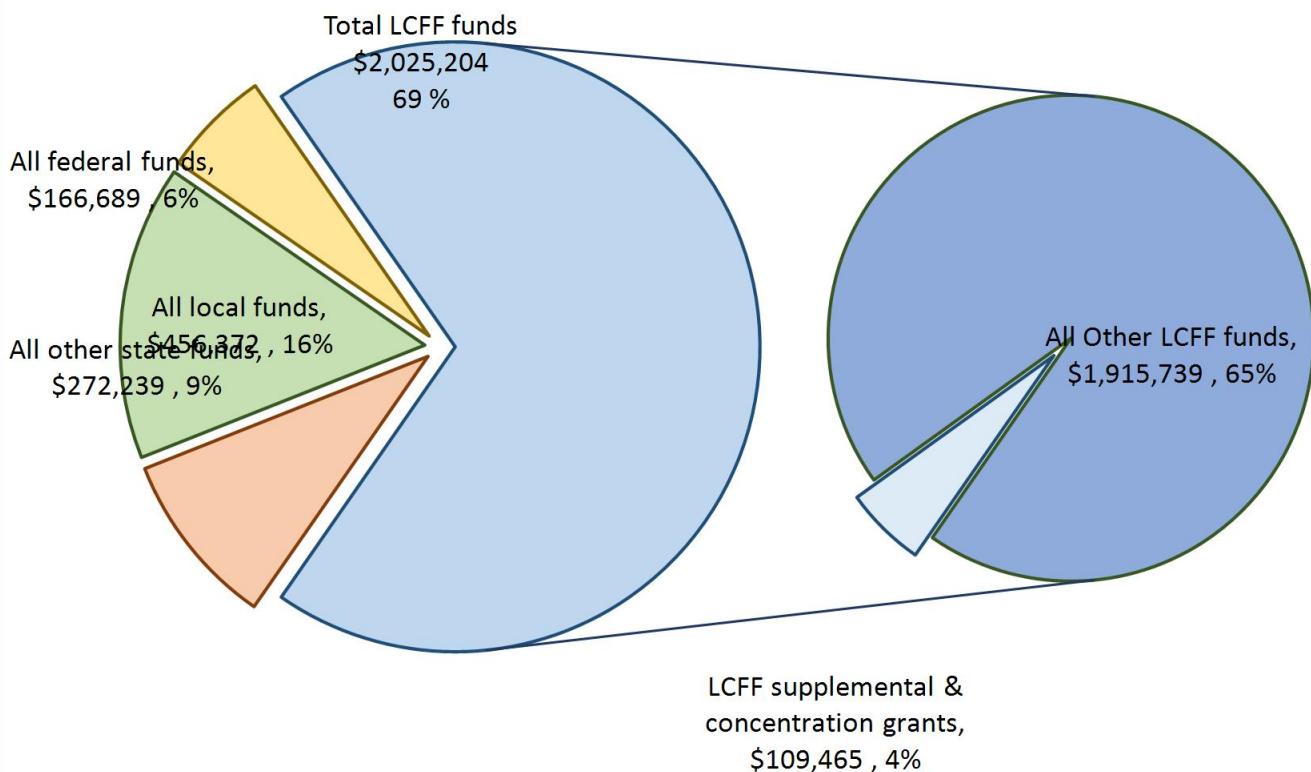
dsanson@santacruzcoe.org

(831) 466-5680

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

Budget Overview for the 2024-25 School Year

Projected Revenue by Fund Source

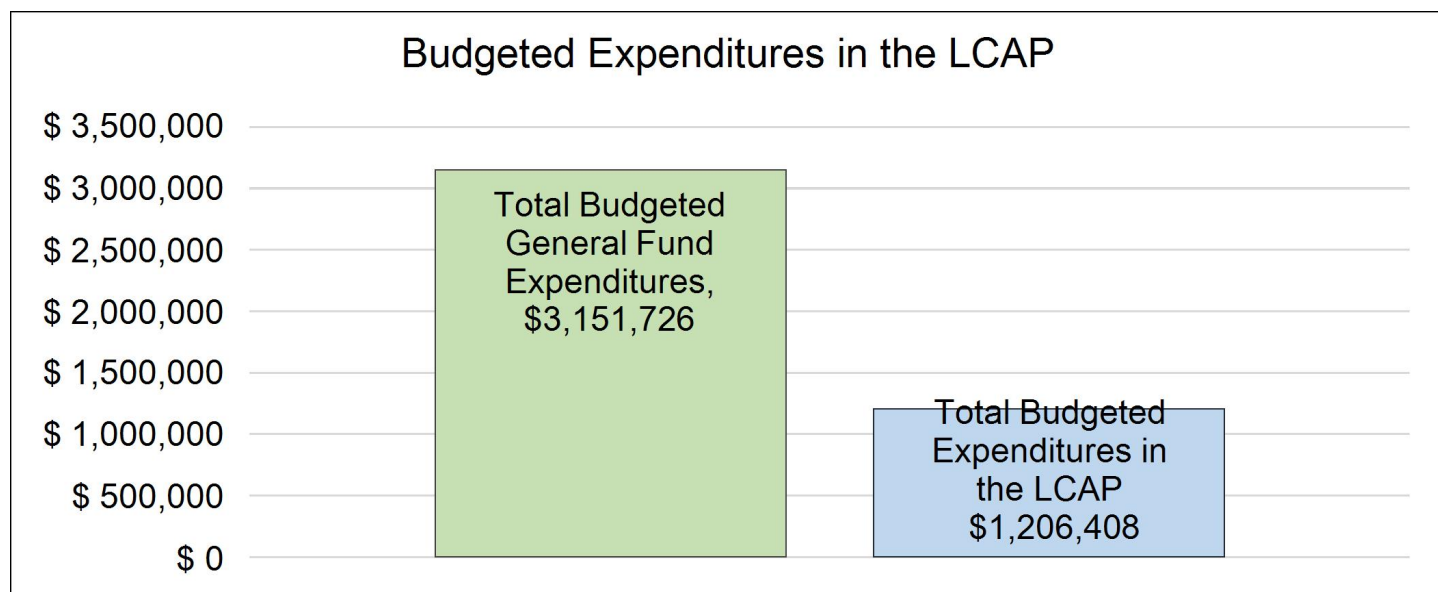


This chart shows the total general purpose revenue Career Advancement Charter, Santa Cruz County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Career Advancement Charter, Santa Cruz County Office of Education is \$2,920,504, of which \$2,025,204 is Local Control Funding Formula (LCFF), \$272,239 is other state funds, \$456,372 is local funds, and \$166,689 is federal funds. Of the \$2,025,204 in LCFF Funds, \$109,465 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 Career Advancement Charter, Santa Cruz 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: Career Advancement Charter, Santa Cruz County Office of Education plans to spend \$3,151,726 for the 2024-25 school year. Of that amount, \$1,206,408.00 is tied to actions/services in the LCAP and \$1,945,318 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

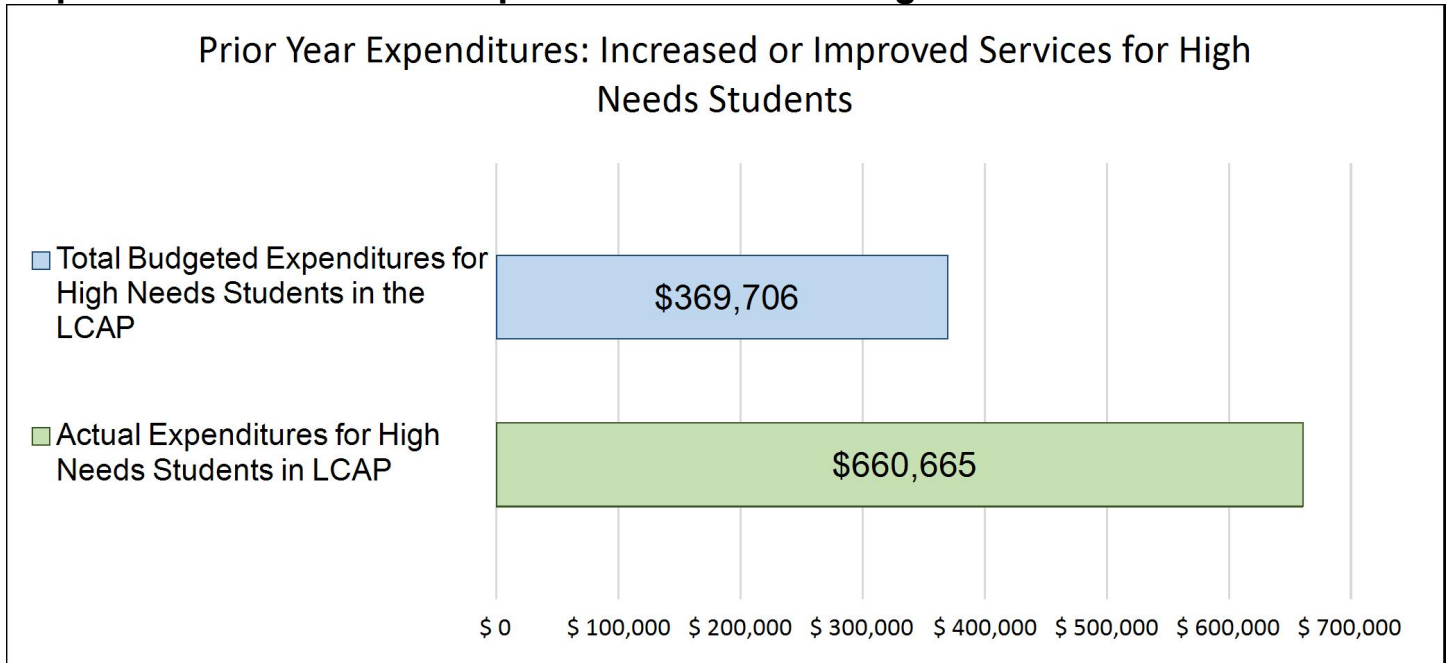
The LCAP for the Career Advancement Charter of the Santa Cruz County Office of Education focuses on services for students with high needs, and includes state priorities and the input from our community. The CAC uses other funding sources including: California Adult Education Programs grant, Comprehensive School Improvement funds, and AB 109 Corrections/Probation grant money. These funds are used to support the LCFF goals. The majority of general fund budget expenditures are included in the LCAP, though the expenditures not included do provide many of the services related to grant funding and are reported to the state on an ongoing basis. The CAC administration works closely with the COE Fiscal Department to account for all expenditures.

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

In 2024-25, Career Advancement Charter, Santa Cruz County Office of Education is projecting it will receive \$109,465 based on the enrollment of foster youth, English learner, and low-income students. Career Advancement Charter, Santa Cruz County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Career Advancement Charter, Santa Cruz County Office of Education plans to spend \$169,304.00 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



This chart compares what Career Advancement Charter, Santa Cruz 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 Career Advancement Charter, Santa Cruz 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, Career Advancement Charter, Santa Cruz County Office of Education's LCAP budgeted \$369,706.37 for planned actions to increase or improve services for high needs students. Career Advancement Charter, Santa Cruz County Office of Education actually spent \$660,664.89 for actions to increase or improve services for high needs students in 2023-24.



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
Career Advancement Charter, Santa Cruz County Office of Education	Denise Guerra-Sanson Executive Director	dsanson@santacruzcoe.org (831) 466-5680

Goals and Actions

Goal

Goal #	Description
1	<p>Achievement: Students will complete high school (HSD or HSE) with increased Math and English proficiency, improved job skills literacy, and greater post-secondary opportunities, including entry or advancement in the workforce.</p> <p>Areas of focus for this goal include disrupting inequities by:</p> <ul style="list-style-type: none">• Improving scope of services to be responsive, equity-focused, culturally relevant, and student centered• Implementation of culturally relevant pedagogy• Increasing student achievement as measured by the Comprehensive Adult Student Assessment System (CASAS)• Ensuring all certificated teachers are appropriately assigned and fully credentialed• Increasing instructional and administrative resources• Acknowledging, addressing, and closing the opportunity gap for multilingual students• Providing increased and meaningful opportunities for career exploration and preparation• Increasing access to educational interventions

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Graduation rate	24.7%	43.2%	30.60%	54.8	28%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Post Secondary Transition Rate	5.3%	26.80%	31%	36.7%	25%
CASAS EFL (Educational Functioning Level) gains	55%	62%	52%	50%	75%
% of students earning 45 credits or more per year	15.59%	18.45%	19.06%	37.4%	25%

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.

Analyzing the actual annual measurable outcome data, including insights from the Dashboard, reveals an encouraging picture of progress toward our goals. The analysis of the previous year's efforts demonstrates growth. Our actions were planned and executed, as evidenced by the tangible outcomes we achieved. Substantive differences between our planned actions and actual implementation were minimal. The alignment between intention and action demonstrates our commitment to delivering impactful results. As we move forward, we are plan to further refine our approaches and accelerate progress toward our objectives.

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 overall implementation supported the articulation of this goal. The bilingual support we provide for our adult students is an important example of a success in our implementation process. There are no substantive changes to report. All actions were implemented in support of the overall goal.

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

The specific actions aligned with Goal 1 have supported our efforts in making progress toward the goal of student achievement.

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.

Action 1.1 Now in year three, the CASAS process has become fully systematized and is part of the general onboarding process for all new students. Using the data to inform instructional approaches as well as aligning direct intervention efforts has been beneficial. Instructional staff is able to anticipate student needs based on the provided assessment information. Teachers report that this has greatly supported their instructional efforts. Administering the CASAS in our correctional facilities continues to be an area of improvement.

Action 1.2 We have maintained this position as it is important to overall success of our students and program. The IA participates in ongoing staff development and planning.

Action 1.3 We continue to provide two sections of ESL this school year. The sections were well attended. We anticipate adding a section for the upcoming school year.

Action 1.4 The bilingual program administrator continues to be a critical part of making progress in program-wide goals.

Action 1.5 We have maintained the addition of one bilingual Independent Study teacher, added a second full time teacher for our North County program, and maintained a second part time person at our Probation Success Center in South County.

Action 1.6 We have maintained the Bilingual Community Organizer position as it is an essential role for our CAC program. This position will continue.

Action 1.7 Our focus this year in terms of instructional materials has been on providing ESL materials for our adult learners. This curriculum is aligned with the CASAS assessment and is being used by many of our teachers with reported ease and success.

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	<p>Students will be supported holistically to remove barriers, increase opportunities, and develop various skills to be prepared for transitioning to post-secondary opportunities, including entry or advancement in the workforce.</p> <p>Areas of focus for this goal include disrupting inequities by:</p> <ul style="list-style-type: none">• Increasing access to postsecondary opportunities, including entry or advancement in the workforce• Increasing student access to employment skills through Career and Technical Education courses• Providing opportunities for hands-on learning as students progress through CTE skill growth units• Ensuring that all CTE teachers are appropriately assigned and credentialed

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CTE course attendance	13.6%	2.5%	3.8%	17.4%	50%
CTE Certificate Attainment	0% TBD in 21-22	0%	1%	3.9%	60%
All CTE teachers appropriately assigned and credentialed	100%	100%	100%	100%	100%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Successful postsecondary opportunity placement	3%	13.83%	16.6%	27.4%	25%
Career and Transition Services (CASAS)	27%	33%	32.8%	97%	70%

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.

Annual measurable outcome data indicates that our planned actions were effective in achieving the goal. This goal is focused on providing integrated support for all students and was carried out as planned, involving many staff members focused on student support and access. There are not substantive differences in the planned actions and actual implementation of these actions.

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.

Our calculations for the cost of the actions aligned to this goal were very close to what we planned. There are no substantive changes to report.

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

The specific actions aligned with Goal 2 have supported our efforts in making progress toward the goal of student achievement. We will continue many of these actions in our new 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.

Action 2.1 We maintained our CTE Culinary teacher at 40% FTE. However, the Construction Technology teacher position remained vacant. We do offer a free cost CTE Building Trades Pre-Apprenticeship program at our central office location as well as at the Rountree Correctional Facility; all CAC students are able to participate.

Action 2.2 We continued to provide counseling services through an onsite COE counselor who provided direct service as well as connected students to community resources. This approach was significantly more effective based on student and staff feedback.

Action 2.3 We have maintained the position of Bilingual Transition Specialist. This role has developed into a dynamic and integral part of the services offered through our program. With a focus on direct service, community collaboration, and assessment support the Transition Specialist has been very effective in supporting our overall program goals.

Action 2.4 We continued to collaborate with the Workforce Development Board to support our adult students. We also advertise our Medical and Dental Assisting Program to our CAC students, waiving the HSD requirement for eligible students. These CTE options will continue to be available. Additionally, we have made the online certification program, Certiport, available to interested students. We will continue to purchase licenses for the upcoming school year and concentrate on offering certification in a wide range of stackable credentials to support students in both their educational as well as employment paths.

Action 2.5 The CAC did provide childcare services in the afternoons and early evenings. We will continue to offer free childcare services in the upcoming school year and plan to extend the hours of availability.

Action 2.6 We did provide healthy food options for our CAC students. The Culinary Class students were additionally able to provide different meal options for our students. We will continue to prioritize the importance of offering healthy food options.

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	<p>The CAC will increase access and capacity to serve students through community engagement and outreach with a focus on partnerships, sustainability, and centering student voice.</p> <p>Areas of focus for this goal include disrupting inequities by:</p> <ul style="list-style-type: none">• Maintaining services across the county, including Corrections, Probation Services Center, Veteran's Hall Santa Cruz and Watsonville• Expanding services to students at the Encinal Street, North County location• Continued development of the intake process to document student need and streamline referrals for services• Work closely with other County Office of Education departments, specifically Alternative Education, to offer HSD/HSE services to interested students• Work with community partners for student outreach• Offer authentic opportunities for student input and decision making

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Average student enrollment	132	271	320	361	200
Average daily attendance	115	131	137	155	175

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Persistence Data	37%	58.67%	58.12%	37.4%	60%
Student Survey Data Program Satisfaction: % of students who strongly agree that staff is dedicated to student academic success	84.6%	99%	100%	76.9%	94%

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.

This goal demonstrates our commitment to meeting student needs, increased outreach and engagement, expanding program offerings, and a continued effort to design programming that works for our adult learners with a focus on relationship building, resource connections, culturally responsive, diverse opportunities for students, and meeting them where they are on their personal and educational journey. We successfully implemented the actions and have been able to successfully add additional components to supplement the efforts. Our professional learning time shifted to a self-directed collaborative Professional Learning Community that included certificated and classified staff. We hosted our second Career Fair in the spring and plan to host the event annually going forward.

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 only planned expenditure not spent was for additional intake support (3.2). This is due to an increased role of our Transition Specialist and a more streamlined intake/orientation process.

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

Action 3.1 Our enrollment continues to grow steadily in the CAC. This year we continued to provide HSD/HSE programming at the Probation Success Center in South County, a newer facility offering wraparound services to adult students on probation. We continued to offer our BTPA program at the Rountree Correctional Facility, Main Jail, and the Blaine Street Women's Facility.

Action 3.2 The student intake/orientation process is one of the strongest parts of our CAC program. We worked diligently this year to create a team to drive this process, leaving more time for the instructional staff to focus on teaching their students. This process has shifted to small group orientations and now includes the CASAS assessment, a writing sample, a transcript analysis, and a comprehensive overview of the CAC program.

Action 3.3 Community Pro is the shared platform for our Adult Education consortium. We continue to make progress in learning the database so that we can make appropriate referrals for students transitioning either to postsecondary programming or from our partner agencies to us. We are working with the provider to integrate student data from our student information system to promote ease and collaboration.

Action 3.4 Our ongoing partnership with GOAL/CAEP consortium gives us the opportunity to strategize, share best practice, identify ways to supplement programming, and identify gaps. This year in particular we have been focused on sharing data and using metrics that best represent the individual agencies.

Action 3.5 Students have expressed the desire for expanded learning opportunities such as tutoring support in core subject areas, increasing CTE and ESL class offerings, Computer Literacy, and Career Readiness workshops. This year, we made progress by implementing evening learning sessions at our Sequoia school site. Students have the opportunity to participate in a variety of evening classes and workshops every week. Students gain foundational skills in core subject areas, develop career readiness skills, build community with others, and earn credits in a safe and supportive learning environment. Additionally, our CTE Culinary class has seen immense success, and our instructor has implemented a Gardening component. We have also made progress with our social media presence. Networking with transition specialists from our partner agencies has also benefited our outreach efforts.

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

Our goals and actions have overall been very successful. While we maintain a goal around student outreach, we will change our actions in the new three year plan to reflect new efforts and ideas.

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

Goals and Actions

Goal

Goal #	Description
4	

Measuring and Reporting Results

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

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.

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.

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

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
5	

Measuring and Reporting Results

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

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.

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.

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

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



SANTA CRUZ
COUNTY OFFICE OF
EDUCATION
DR. FARIS SABBAH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 8.3

Board Meeting Date: June 20, 2024

☐

Action

☒

Information

TO: Santa Cruz County Board of Education

FROM: Liann Reyes, Deputy Superintendent, Business Services

SUBJECT: Public Hearing: Santa Cruz County Office of Education 2024-2025 Budget

BACKGROUND

The Santa Cruz County Office of Education's 2024-2025 Budget is presented for public comment in accordance with EDC § 1620 et seq., 24103. A copy of the budget is available upon request.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Open, Conduct and, Close Public Hearing.

2024-25

Proposed Budget



June 20, 2024

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: 400 Encinal Street Santa Cruz, CA 95060

Date: 6/20/24

Time: 4:00

Adoption Date: 6/27/24

Signed: _____

Clerk/Secretary of the County Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Melissa Lopez

Title: Director, Fiscal Services

Telephone: (831) 466-5616

E-mail: mlopez@santacruzcoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Faris Sabbah

Chief Business Official's Name: Liann Reyes

CBO's Title: Deputy Superintendent, Business Services

CBO's Telephone: (831) 466-5601

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multi year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
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)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP	06/27/2024	
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	

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):

34,133

County Office County Operations Grant ADA Standard Percentage Level:

2.00%

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated.

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2021-22)	35,327.28	35,327.28	N/A	Met
Second Prior Year (2022-23)	33,557.14	33,539.69	0.05%	Met
First Prior Year (2023-24)	33,287.63	34403.23	N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

- B. STANDARD: Projected funded ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2021-22)	870.25	86.67	35,327.28	0.00
Second Prior Year (2022-23)	938.58	84.02	33,539.69	0.00
First Prior Year (2023-24)	946.67	90.90	34,403.23	0.00
Historical Average:	918.50	87.20	34,423.40	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2024-25)

(historical average plus 2%):

1st Subsequent Year (2025-26)

(historical average plus 4%):

2nd Subsequent Year (2026-27)

(historical average plus 6%):

936.87	88.94	35,111.87	0.00	
955.24	90.68	35,800.34	0.00	
973.61	92.43	36,488.80	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)	934.21	61.05	34,133.34	0.00
1st Subsequent Year (2025-26)	918.09	61.05	33866.14	0.00
2nd Subsequent Year (2026-27)	904.17	61.05	33601.62	0.00
Status:	Met	Met	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 MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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	8,389,990.00	8,364,099.00	8,338,467.00	8,437,848.00
a2.	Alternative Education Grant	18,919,705.00	18,307,201.00	17,934,229.00	17,862,098.00
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	1,350,000.00	1,433,334.00	1,400,000.00	1,366,667.00
d.	Total LCFF (Sum of a or b, and c)	28,659,695.00	28,104,634.00	27,672,696.00	27,666,613.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	34,403.23	34,133.34	33,866.14	33,601.62
b.	Prior Year ADA (Funded)		34,403.23	34,133.34	33,866.14
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		(269.89)	(267.20)	(264.52)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-0.78%	-0.78%	-0.78%

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	8,389,990.00	8,364,099.00	8,338,467.00
b1.	COLA percentage	0.0%	0.0%	1.5%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	125,077.01
c.	Total Change (Step 2b2)	0.00	0.00	125,077.01
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	1.50%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	-0.78%	-0.78%	0.72%
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))	29.76%	30.13%	30.50%
c.	Weighted Percent change (Step 3a x Step 3b)	-0.23%	-0.24%	0.22%

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)	946.67	934.21	918.09	904.17
b.	Prior Year ADA (Funded)		946.67	934.21	918.09
c.	Difference (Step 1a minus Step 1b)		(12.46)	(16.12)	(13.92)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-1.32%	-1.73%	-1.52%

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	18,919,705.00	18,307,201.00	17,934,229.00
b1.	COLA percentage (Section II-Step 2b1)	0.00%	0.00%	1.50%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	269,013.44
c.	Total Change (Step 2b2)	0.00	0.00	269,013.44
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	1.50%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	-1.32%	-1.73%	-0.02%
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))	65.14%	64.81%	64.56%
c.	Weighted Percent change (Step 3a x Step 3b)	-0.86%	-1.12%	-0.01%

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	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)	1,350,000.00	1,433,334.00	1,400,000.00
b1.	COLA percentage	0.00%	0.00%	0.00%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	5.10%	5.06%	4.94%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	-1.09%	-1.35%	0.21%
LCFF Revenue Standard (line V-a, plus/minus 1%):		-2.09% to -0.09%	-2.35% to -0.35%	-0.79% to 1.21%

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)	15,051,865.05	14,703,052.00	15,047,214.00	15,047,214.00
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)	37,735,189.00	37,180,128.00	36,908,128.00	36,548,190.00
County Office's Projected Change in LCFF Revenue:		-1.47%	-0.73%	-0.98%
Standard:		-2.09% to -0.09%	-2.35% to -0.35%	-0.79% to 1.21%
Status:		Met	Met	Not Met

2D. Comparison of County Office LCFF Revenue to the Standard

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

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

Explanation
(required if NOT met)

2024-25 LCFF Revenue projection is based on 0% funded COLA and decrease of 12.46 funded ADA for Alternative Education programs.

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):	-1.47%	-0.73%	-0.98%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-6.47% to 3.53%	-5.73% to 4.27%	-5.98% to 4.02%

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)	47,406,123.35		
Budget Year (2024-25)	53,166,644.18	12.15%	Not Met
1st Subsequent Year (2025-26)	53,076,077.24	(.17%)	Met
2nd Subsequent Year (2026-27)	53,206,714.35	0.25%	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)

First Prior Year (2023-24) salary and benefit budgets have been adjusted to reflect salary savings from position vacancies that are not anticipated to be filled during the remainder of the fiscal year. Budget Year (2024-25) and both subsequent years include the full costs related to all vacant positions being filled for the full fiscal year(s). Additionally, all bargaining units have settled negotiations for Budget Year (2024-25) and those costs have been incorporated into the Budget Year; Public Disclosures for negotiated settlements will be presented at the June 27, 2024 Board meeting.

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):	-1.47%	-0.73%	-0.98%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.47% to 8.53%	-10.73% to 9.27%	-10.98% to 9.02%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.47% to 3.53%	-5.73% to 4.27%	-5.98% to 4.02%

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
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2023-24)	7,513,860.62		
Budget Year (2024-25)	5,186,475.14	-30.97%	Yes
1st Subsequent Year (2025-26)	4,400,233.00	-15.16%	Yes
2nd Subsequent Year (2026-27)	4,256,626.00	-3.26%	No

Explanation:

(required if Yes)

Significant changes to Federal Revenue are anticipated in the budget year and first subsequent year related to grants and/or one-time restricted funds that are ending or changing. Adjustments from the first prior year (2023-24), budget year (2024-25), and first subsequent year (2025-26) reflect changes including but not limited to Elementary and Secondary School Emergency Relief Funds (ESSER III), Comprehensive Support and Improvement (CSI), Substance Abuse and Mental Health Services (SAHMSA "Panetta"), Title I, Education for Homeless Children & Youth (EHCY), American Rescue Plan (ARP), and a decrease in Federal Pass-Thru funds for the School Based Medi-Cal Administrative Activities (SMAA) program.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2023-24)	12,435,479.51		
Budget Year (2024-25)	13,882,013.52	11.63%	Yes
1st Subsequent Year (2025-26)	13,678,888.00	-1.46%	No
2nd Subsequent Year (2026-27)	13,971,068.00	2.14%	No

Explanation:

(required if Yes)

Changes in State Revenue from the first prior year (2023-24) to the budget and subsequent years include new and/or updated allocations for one-time, multi-year grant awards including Dental Assisting CA Apprenticeship Initiative (CAI), CA Community School Partnership Program (CSPP) County Technical Assistance, CA Teacher Residency Program, and Special Education funding. Adjustments to State funding sources that are unearned revenue or are concluding are reflected including but not limited to In-Person Instruction (IPI), Universal Pre-K (UPK), and Strong Workforce Program (SWP).

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2023-24)	16,261,749.91		
Budget Year (2024-25)	12,612,654.20	-22.44%	Yes
1st Subsequent Year (2025-26)	12,315,380.32	-2.36%	No
2nd Subsequent Year (2026-27)	11,171,179.32	-9.29%	Yes

Explanation:

(required if Yes)

Changes in Local Revenue from the first prior year (2023-24) to the budget year include a one-time grant from Tulare COE, Wellness Center grant, CalHOPE, as well as the conclusion of funding for Migrant Head Start (MHS) as the program transitions to Pajaro Valley Unified School District (PVUSD). Changes reflected in the second subsequent year (2026-27) are related to the conclusion of the multi-year Mental Health Student Services Act (MHSSA) grant.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYR, Line B4)

First Prior Year (2023-24)	3,077,661.64		
Budget Year (2024-25)	2,478,437.72	-19.47%	Yes
1st Subsequent Year (2025-26)	2,261,645.10	-8.75%	Yes
2nd Subsequent Year (2026-27)	2,253,799.00	-0.35%	No

Explanation:

(required if Yes)

Changes in Supplies reflect an overall decrease in the budget year (2024-25) and first subsequent year (2025-26) related to the reduction and conclusion of one-time, multi-year funding sources including but not limited to Elementary and Secondary School Emergency Relief Funds (ESSER III), Substance Abuse and Mental Health Services (SAHMSA "Panetta"), A-G Learning Loss and Completion, Ethnic Studies, CalHOPE, and Migrant Head Start (MHS).

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYR, Line B5)

First Prior Year (2023-24)	10,978,159.50		
Budget Year (2024-25)	11,728,122.91	6.83%	Yes
1st Subsequent Year (2025-26)	10,114,708.88	-13.76%	Yes
2nd Subsequent Year (2026-27)	9,978,289.00	-1.35%	No

Explanation:

(required if Yes)

Adjustments to Services reflect biennial election costs for Board members (four in budget year), one-time Ed Services and Maintenance & Operations projects, in addition to expenses with corresponding Federal, State, and Local Revenue adjustments in the subsequent years.

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
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Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2023-24)	36,211,090.04		
Budget Year (2024-25)	31,681,142.86	-12.51%	Not Met
1st Subsequent Year (2025-26)	30,394,501.32	-4.06%	Met
2nd Subsequent Year (2026-27)	29,398,873.32	-3.28%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2023-24)	14,055,821.14		
Budget Year (2024-25)	14,206,560.63	1.07%	Met
1st Subsequent Year (2025-26)	12,376,353.98	-12.88%	Not Met
2nd Subsequent Year (2026-27)	12,232,088.00	-1.17%	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)

Significant changes to Federal Revenue are anticipated in the budget year and first subsequent year related to grants and/or one-time restricted funds that are ending or changing. Adjustments from the first prior year (2023-24), budget year (2024-25), and first subsequent year (2025-26) reflect changes including but not limited to Elementary and Secondary School Emergency Relief Funds (ESSER III), Comprehensive Support and Improvement (CSI), Substance Abuse and Mental Health Services (SAHMSA "Panetta"), Title I, Education for Homeless Children & Youth (EHCY), American Rescue Plan (ARP), and a decrease in Federal Pass-Thru funds for the School Based Medi-Cal Administrative Activities (SMAA) program.

Explanation:
Other State Revenue
(linked from 4B
if NOT met)

Changes in State Revenue from the first prior year (2023-24) to the budget and subsequent years include new and/or updated allocations for one-time, multi-year grant awards including Dental Assisting CA Apprenticeship Initiative (CAI), CA Community School Partnership Program (CSPP) County Technical Assistance, CA Teacher Residency Program, and Special Education funding. Adjustments to State funding sources that are unearned revenue or are concluding are reflected including but not limited to In-Person Instruction (IPI), Universal Pre-K (UPK), and Strong Workforce Program (SWP).

Explanation:
Other Local Revenue
(linked from 4B
if NOT met)

Changes in Local Revenue from the first prior year (2023-24) to the budget year include a one-time grant from Tulare COE, Wellness Center grant, CalHOPE, as well as the conclusion of funding for Migrant Head Start (MHS) as the program transitions to Pajaro Valley Unified School District (PVUSD). Changes reflected in the second subsequent year (2026-27) are related to the conclusion of the multi-year Mental Health Student Services Act (MHSSA) grant.

- 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)

Changes in Supplies reflect an overall decrease in the budget year (2024-25) and first subsequent year (2025-26) related to the reduction and conclusion of one-time, multi-year funding sources including but not limited to Elementary and Secondary School Emergency Relief Funds (ESSER III), Substance Abuse and Mental Health Services (SAHMSA "Panetta"), A-G Learning Loss and Completion, Ethnic Studies, CalHOPE, and Migrant Head Start (MHS).

Explanation:
Services and Other Exps
(linked from 4B
if NOT met)

Adjustments to Services reflect biennial election costs for Board members (four in budget year), one-time Ed Services and Maintenance & Operations projects, in addition to expenses with corresponding Federal, State, and Local Revenue adjustments in the subsequent years.

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	34,920,449.99	1,047,613.50	1,200,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

Explanation: (required if NOT met and Other is marked)	<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	<input type="checkbox"/>	Other (explanation must be provided)

6. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,566,781.84	3,104,802.11	3,345,933.29
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,566,781.84	3,104,802.11	3,345,933.29
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	52,105,894.41	59,318,677.62	73,690,019.48
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	7,896,828.00	12,154,458.42	8,163,293.18
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	60,002,722.41	71,473,136.04	81,853,312.66
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	4.30%	4.30%	4.10%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.40%	1.40%	1.40%

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	(1,134,823.24)	25,406,860.19	4.47%	Not Met
Second Prior Year (2022-23)	692,320.62	27,131,589.66	N/A	Met
First Prior Year (2023-24)	(484,284.46)	36,590,922.75	1.32%	Met
Budget Year (2024-25) (Information only)	(1,996,262.90)	34,920,449.99		

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)

Third Prior Year (2021-22) Unrestricted Ending Fund Balance reflects the required Cash-In-County Fair Market Value adjustment equivalent to (\$1,174,439); if this entry were not required by Santa Cruz COE's audit team, the net change in the Unrestricted Fund Balance would have been \$39,615 and 0.16% which is within the standard.

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:

72,294,054.09

County Office's Fund Balance Standard Percentage Level:

1.00%

7A-1. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

SC

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
8,042,308.00	8,042,308.00	8,042,308.00

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)	27,174,339.57	29,104,985.20	N/A	Met
Second Prior Year (2022-23)	27,447,823.74	27,970,161.96	N/A	Met
First Prior Year (2023-24)	28,811,980.10	28,662,482.58	.5%	Met
Budget Year (2024-25) (Information only)	28,178,198.12			

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)	35,282,401.00	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:	72,294,054.09	70,236,740.43	69,973,111.53
County Office's Reserve Standard Percentage Level:	3.00%	3.00%	3.00%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	72,294,054.09	70,236,740.43	69,973,111.53
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	8,042,308.00	8,042,308.00	8,042,308.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	72,294,054.09	70,236,740.43	69,973,111.53
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	2,168,821.62	2,107,102.21	2,099,193.35
6. Reserve Standard - by Amount (From percentage level chart above)	766,000.00	766,000.00	766,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,168,821.62	2,107,102.21	2,099,193.35

8B. Calculating the County Office's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	24,271,595.52	21,456,129.52
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)	3,465,933.29		
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)	3,465,933.29	24,271,595.52	21,456,129.52
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.79%	34.56%	30.66%
County Office's Reserve Standard (Section 8A, Line 7):	2,168,821.62	2,107,102.21	2,099,193.35
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?
- 1b. If Yes, identify the liabilities and how they may impact the budget:

No

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?
- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

Yes

Santa Cruz COE transitioned from Hold Harmless to Target funded in fiscal year 2023-24 and anticipates the need to utilize fund balance to cover increased employer contributions related to CalPERS, CalSTRS, and health & welfare premiums. Budget year 2024-25 anticipates contributions to support New Teacher Project, Workforce Development Department (Suenos program), Tier II Credentialing, as well as Career Technical Education magnet classes and adult certification programs. Santa Cruz COE will continue to monitor County Alternative Education enrollment/ADA/program offerings and continue to explore other funding opportunities to further limit deficit spending in subsequent 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?
- 1b. If Yes, identify the expenditures:

No

S4. Contingent Revenues

- 1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

No

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20, 000 to +\$20, 000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(1,808,335.88)			
Budget Year (2024-25)	(2,019,107.18)	210,771.30	11.7%	Not Met
1st Subsequent Year (2025-26)	(1,844,691.18)	(174,416.00)	(8.6%)	Met
2nd Subsequent Year (2026-27)	(1,844,691.18)	0.00	0.0%	Met
1b. Transfers In, 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
1c. Transfers Out, County School Service Fund *				
First Prior Year (2023-24)	7,545,805.75			
Budget Year (2024-25)	1,281,540.07	(6,264,265.68)	(83.0%)	Not Met
1st Subsequent Year (2025-26)	1,250,000.00	(31,540.07)	(2.5%)	Met
2nd Subsequent Year (2026-27)	1,000,000.00	(250,000.00)	(20.0%)	Not Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the county school service fund operational budget?

No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions in the budget year to support New Teacher Project in the budget year are expected to decrease in the subsequent years as participation returns to pre-pandemic levels in combination with fee structure modifications in the subsequent years. Contributions in the budget year to support the Suenos program as the grant allocation decreased mid-grant cycle. The Business team will continue to work with departments to review program offerings in subsequent years while exploring additional funding opportunities and monitoring contribution amounts.

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

First prior year (2023-24) had planned transfers out to Fund 56 Debt Service for funds that were previously assigned and committed (in Fund 01) to support the repayment of COP debt while the budget and subsequent years include transfers out for current year revenues. First prior year (2023-24) had planned transfers to Fund 40 for Capital Outlay projects while the budget and subsequent years do not currently include additional transfers to Fund 40. The budget year includes transfers out to Fund 35 County School Facilities in preparation of initial costs for upcoming facilities projects; the transfers to Fund 35 are anticipated to decrease in the subsequent years.

- 1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. ¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your county office have long-term (multiyear) commitments?

(If No, skip item 2 and sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	13	Fd 01 Object 8011 and Fd 01 Obj 8265	Fd 56 Obj 7438 and Fd 56 Obj 7439	6,612,042
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund	Salary Obj 2xxx and Benefits Obj 3xxx	624,434

Other Long-term Commitments (do not include OPEB):

TOTAL:				7,236,476

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	624,756	624,756	624,756	624,756
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	624,756	624,756	624,756	624,756
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)

No

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?

Actuarial

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

8,877,840.00

b. OPEB plan(s) fiduciary net position (if applicable)

12,064,358.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

(3,186,518.00)

d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Jun 30, 2024

5. OPEB Contributions

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

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

1,293,702.12

1,232,547.00

1,311,358.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

116.00

116.00

116.00

d. Number of retirees receiving OPEB benefits

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)"

Yes

- 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:

Workers' Compensation is part of a JPA. Dental and Vision are self-insured through the JPA, but the liability exposure is so minimal that an actuarial report to determine liability is not performed.

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	0.00
b. Unfunded liability for self-insurance programs	0.00

4.	Self-Insurance Contributions	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
	a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
	b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

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	89.32	106.23	104.73	103.73

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Jun 27, 2024

3. Period covered by the agreement:

Begin Date: Jul 01, 2024

End Date: Jun 30, 2025

4. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

2.0%

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)

6. Amount included for any tentative salary schedule increases

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes
7.0%	8.5%	8.5%

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:

--

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)
Yes	Yes	Yes
1.3%	1.3%	1.3%

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?

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)
Yes	Yes	Yes
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	174	190	184	182

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Jun 27, 2024

3. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End
Date:

Jun 30, 2025

4. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

2.0%

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

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

6. Amount included for any tentative salary schedule increases

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Yes

Yes

Yes

7.0%

8.5%

8.5%

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:

Classified (Non-management) Step and Column Adjustments

- 1. Are step & column adjustments included in the budget and MYPs?
- 2. Cost of step & column adjustments
- 3. Percent change in step & column over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
1.2%	1.2%	1.2%

Classified (Non-management) Attrition (layoffs and retirements)

- 1. Are savings from attrition included in the budget and MYPs?
- 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
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	44.8	48.3	48.3	47.3

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

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)?

Yes

Yes

Yes

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

2.0%

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)
--------------------------	----------------------------------	----------------------------------

Yes

Yes

Yes

7.0%

8.5%

8.5%

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Yes

Yes

Yes

1.3%

1.3%

1.3%

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)
--------------------------	----------------------------------	----------------------------------

No

No

No

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 27, 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?	Yes
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)

Santa Cruz COE settled with all bargaining units to receive a 2% on schedule increase; as of May Revise the COLA is projected at 1.07% and at time of preparing this financial report, it has yet to be determined if the 1.07% COLA will be funded or not.

End of County Office Budget Criteria and Standards Review

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: 6/27/2024

For additional information on this certification, please contact:

Name: Melissa Lopez
Title: Director, Fiscal Services
Telephone: (831) 466-5616
E-mail: mlopez@santacruzcoe.org

Fund 01

County School Service Fund

The chief operating fund for all Local Education Agencies (LEAs), used to account for the ordinary operations of an LEA. All transactions except those accounted for in another fund are accounted for in this fund.



			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	28,659,695.00	8,875,494.00	37,535,189.00	28,104,634.00	8,875,494.00	36,980,128.00	-1.5%
2) Federal Revenue		8100-8299	4,500,000.00	3,013,860.62	7,513,860.62	3,500,000.00	1,686,475.14	5,186,475.14	-31.0%
3) Other State Revenue		8300-8599	308,664.00	12,126,815.51	12,435,479.51	313,093.95	13,568,919.57	13,882,013.52	11.6%
4) Other Local Revenue		8600-8799	4,446,615.17	11,815,134.74	16,261,749.91	3,025,566.32	9,587,087.88	12,612,654.20	-22.4%
5) TOTAL, REVENUES			37,914,974.17	35,831,304.87	73,746,279.04	34,943,294.27	33,717,976.59	68,661,270.86	-6.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,367,939.64	8,405,402.49	13,773,342.13	6,166,805.86	8,706,723.67	14,873,529.53	8.0%
2) Classified Salaries		2000-2999	7,952,747.54	8,079,615.93	16,032,363.47	9,727,237.13	8,074,849.90	17,802,087.03	11.0%
3) Employee Benefits		3000-3999	7,228,723.99	10,371,693.76	17,600,417.75	9,306,198.62	11,184,829.00	20,491,027.62	16.4%
4) Books and Supplies		4000-4999	1,874,361.43	1,203,300.21	3,077,661.64	1,694,432.92	784,004.80	2,478,437.72	-19.5%
5) Services and Other Operating Expenditures		5000-5999	5,102,543.44	5,875,616.06	10,978,159.50	6,091,651.52	5,636,471.39	11,728,122.91	6.8%
6) Capital Outlay		6000-6999	330,177.54	0.00	330,177.54	220,000.00	40,276.00	260,276.00	-21.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,500,000.00	0.00	4,500,000.00	3,500,000.00	0.00	3,500,000.00	-22.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,231,748.58)	2,083,840.28	(147,908.30)	(2,067,416.13)	1,946,449.34	(120,966.79)	-18.2%
9) TOTAL, EXPENDITURES			30,124,745.00	36,019,468.73	66,144,213.73	34,638,909.92	36,373,604.10	71,012,514.02	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,790,229.17	(188,163.86)	7,602,065.31	304,384.35	(2,655,627.51)	(2,351,243.16)	-130.9%
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	6,466,177.75	1,079,628.00	7,545,805.75	281,540.07	1,000,000.00	1,281,540.07	-83.0%
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	(1,808,335.88)	1,808,335.88	0.00	(2,019,107.18)	2,019,107.18	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,274,513.63)	728,707.88	(7,545,805.75)	(2,300,647.25)	1,019,107.18	(1,281,540.07)	-83.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(484,284.46)	540,544.02	56,259.56	(1,996,262.90)	(1,636,520.33)	(3,632,783.23)	-6,557.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	28,662,482.58	6,398,542.50	35,061,025.08	28,178,198.12	6,939,086.52	35,117,284.64	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	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)	
c) As of July 1 - Audited (F1a + F1b)			28,662,482.58	6,398,542.50	35,061,025.08	28,178,198.12	6,939,086.52	35,117,284.64	0.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,662,482.58	6,398,542.50	35,061,025.08	28,178,198.12	6,939,086.52	35,117,284.64	0.2%
2) Ending Balance, June 30 (E + F1e)			28,178,198.12	6,939,086.52	35,117,284.64	26,181,935.22	5,302,566.19	31,484,501.41	-10.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	6,939,086.52	6,939,086.52	0.00	5,302,566.19	5,302,566.19	-23.6%
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	28,178,198.12	0.00	28,178,198.12	26,181,935.22	0.00	26,181,935.22	-7.1%
MAA Programs	0000	9780	929,539.77		929,539.77			0.00	
Differentiated Assistance	0000	9780	470,193.18		470,193.18			0.00	
SMAA Admin	0000	9780	2,949,623.85		2,949,623.85			0.00	
Classified Credential Program	0000	9780	200,000.00		200,000.00			0.00	
Mandated Cost Program	0000	9780	2,446,796.32		2,446,796.32			0.00	
Safety Program	0000	9780	71,717.47		71,717.47			0.00	
Alternative Education Base	0000	9780	2,369,424.41		2,369,424.41			0.00	
Alternative Education Supplemental/Concentration	0000	9780	0.00		0.00			0.00	
Special Projects	0000	9780	200,000.00		200,000.00			0.00	
Educational & Administrative Operations	0000	9780	17,726,389.61		17,726,389.61			0.00	
Fund 01 Lottery	1100	9780	814,513.51		814,513.51			0.00	
MAA Programs	0000	9780			0.00	889,590.39		889,590.39	
Differentiated Assistance	0000	9780			0.00	799,326.59		799,326.59	
SMAA Admin	0000	9780			0.00	3,052,262.51		3,052,262.51	
Classified Credential Program	0000	9780			0.00	200,000.00		200,000.00	
Mandated Cost Program	0000	9780			0.00	2,551,538.32		2,551,538.32	
Safety Program	0000	9780			0.00	53,080.47		53,080.47	
Alternative Education Base	0000	9780			0.00	2,400,630.24		2,400,630.24	

Description			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)	
Alternative Education	0000	9780			0.00	0.00		0.00	
Supplemental/Concentration									
Special Projects	0000	9780			0.00	200,000.00		200,000.00	
Educational & Administrative Operations	0000	9780			0.00	15,128,368.41		15,128,368.41	
Fund 01 Lottery	1100	9780			0.00	907,138.29		907,138.29	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	43,030,536.55	(2,573,217.11)	40,457,319.44				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	54,319.05	54,319.05				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	926,130.75	913,301.10	1,839,431.85				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	82,816.31	0.00	82,816.31				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			44,039,483.61	(1,605,596.96)	42,433,886.65				
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	2,179,611.01	88,791.93	2,268,402.94				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				

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)	
6) TOTAL, LIABILITIES			2,179,611.01	88,791.93	2,268,402.94				
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)			41,859,872.60	(1,694,388.89)	40,165,483.71				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	16,806,167.95	0.00	16,806,167.95	16,701,933.00	0.00	16,701,933.00	-0.6%
Education Protection Account State Aid - Current Year		8012	5,877,156.00	0.00	5,877,156.00	5,775,143.00	0.00	5,775,143.00	-1.7%
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	61,685.00	0.00	61,685.00	61,685.00	0.00	61,685.00	0.0%
Timber Yield Tax		8022	6,497.00	0.00	6,497.00	6,497.00	0.00	6,497.00	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	12,955,961.00	0.00	12,955,961.00	12,955,961.00	0.00	12,955,961.00	0.0%
Unsecured Roll Taxes		8042	259,653.00	0.00	259,653.00	259,653.00	0.00	259,653.00	0.0%
Prior Years' Taxes		8043	25,424.00	0.00	25,424.00	25,424.00	0.00	25,424.00	0.0%
Supplemental Taxes		8044	314,172.00	0.00	314,172.00	314,172.00	0.00	314,172.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	437,939.00	0.00	437,939.00	93,777.00	0.00	93,777.00	-78.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	985,883.00	0.00	985,883.00	985,883.00	0.00	985,883.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	4,414.87	0.00	4,414.87	0.00	0.00	0.00	-100.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	236.18	0.00	236.18	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			37,735,189.00	0.00	37,735,189.00	37,180,128.00	0.00	37,180,128.00	-1.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(200,000.00)		(200,000.00)	(200,000.00)		(200,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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 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	(8,875,494.00)	8,875,494.00	0.00	(8,875,494.00)	8,875,494.00	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			28,659,695.00	8,875,494.00	37,535,189.00	28,104,634.00	8,875,494.00	36,980,128.00	-1.5%
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	439,839.44	439,839.44	0.00	429,016.00	429,016.00	-2.5%
Special Education Discretionary Grants		8182	0.00	116,610.00	116,610.00	0.00	103,304.00	103,304.00	-11.4%
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	4,500,000.00	0.00	4,500,000.00	3,500,000.00	0.00	3,500,000.00	-22.2%
Title I, Part A, Basic	3010	8290		350,807.62	350,807.62		348,398.31	348,398.31	-0.7%
Title I, Part D, Local Delinquent Programs	3025	8290		105,844.00	105,844.00		103,023.00	103,023.00	-2.7%
Title II, Part A, Supporting Effective Instruction	4035	8290		24,321.00	24,321.00		21,684.00	21,684.00	-10.8%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
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		214,975.88	214,975.88		329,001.00	329,001.00	53.0%
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	1,761,462.68	1,761,462.68	0.00	352,048.83	352,048.83	-80.0%
TOTAL, FEDERAL REVENUE			4,500,000.00	3,013,860.62	7,513,860.62	3,500,000.00	1,686,475.14	5,186,475.14	-31.0%
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		4,586,143.01	4,586,143.01		6,141,452.47	6,141,452.47	33.9%

Description			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)	
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	779,113.58	779,113.58	0.00	820,736.73	820,736.73	5.3%
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	108,264.00	108,264.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	113,542.00	0.00	113,542.00	113,542.00	0.00	113,542.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	178,979.00	70,540.00	249,519.00	183,408.95	74,607.03	258,015.98	3.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	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, 6680, 6685, 6690, 6695	8590		215,105.82	215,105.82		266,605.00	266,605.00	23.9%
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	16,143.00	6,367,649.10	6,383,792.10	16,143.00	6,265,518.34	6,281,661.34	-1.6%
TOTAL, OTHER STATE REVENUE			308,664.00	12,126,815.51	12,435,479.51	313,093.95	13,568,919.57	13,882,013.52	11.6%
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	1,079,628.00	1,079,628.00	0.00	1,000,000.00	1,000,000.00	-7.4%

Description			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)	
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	1,444,896.92	0.00	1,444,896.92	1,500,000.00	0.00	1,500,000.00	3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,399,571.00	0.00	1,399,571.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	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	1,235,834.19	8,620,998.35	9,856,832.54	1,413,203.32	6,997,513.88	8,410,717.20	-14.7%
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	366,313.06	2,114,508.39	2,480,821.45	112,363.00	1,589,574.00	1,701,937.00	-31.4%
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%

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

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)	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,446,615.17	11,815,134.74	16,261,749.91	3,025,566.32	9,587,087.88	12,612,654.20	-22.4%
TOTAL, REVENUES			37,914,974.17	35,831,304.87	73,746,279.04	34,943,294.27	33,717,976.59	68,661,270.86	-6.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,426,527.63	5,546,552.36	7,973,079.99	2,901,393.38	5,521,526.12	8,422,919.50	5.6%
Certificated Pupil Support Salaries		1200	71,582.12	788,131.34	859,713.46	158,153.00	1,289,244.75	1,447,397.75	68.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,504,367.54	1,301,205.05	3,805,572.59	2,741,455.43	1,210,722.12	3,952,177.55	3.9%
Other Certificated Salaries		1900	365,462.35	769,513.74	1,134,976.09	365,804.05	685,230.68	1,051,034.73	-7.4%
TOTAL, CERTIFICATED SALARIES			5,367,939.64	8,405,402.49	13,773,342.13	6,166,805.86	8,706,723.67	14,873,529.53	8.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	565,872.41	3,567,201.65	4,133,074.06	794,581.42	4,092,502.45	4,887,083.87	18.2%
Classified Support Salaries		2200	1,128,786.75	2,348,718.27	3,477,505.02	1,441,454.86	2,221,946.61	3,663,401.47	5.3%
Classified Supervisors' and Administrators' Salaries		2300	2,080,866.12	708,820.40	2,789,686.52	2,583,778.32	695,696.21	3,279,474.53	17.6%
Clerical, Technical and Office Salaries		2400	4,100,674.80	1,114,153.14	5,214,827.94	4,834,922.53	817,319.67	5,652,242.20	8.4%
Other Classified Salaries		2900	76,547.46	340,722.47	417,269.93	72,500.00	247,384.96	319,884.96	-23.3%
TOTAL, CLASSIFIED SALARIES			7,952,747.54	8,079,615.93	16,032,363.47	9,727,237.13	8,074,849.90	17,802,087.03	11.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	701,798.31	2,734,028.07	3,435,826.38	1,101,528.49	2,648,684.28	3,750,212.77	9.2%
PERS		3201-3202	1,900,868.80	2,110,151.86	4,011,020.66	2,558,747.22	2,178,064.18	4,736,811.40	18.1%
OASDI/Medicare/Alternative		3301-3302	664,697.35	703,606.57	1,368,303.92	818,139.15	741,809.68	1,559,948.83	14.0%
Health and Welfare Benefits		3401-3402	3,166,647.96	3,946,809.99	7,113,457.95	3,936,176.56	4,664,108.61	8,600,285.17	20.9%
Unemployment Insurance		3501-3502	6,930.22	9,673.75	16,603.97	7,628.34	8,131.85	15,760.19	-5.1%
Workers' Compensation		3601-3602	261,269.50	285,203.65	546,473.15	298,735.75	316,442.65	615,178.40	12.6%
OPEB, Allocated		3701-3702	526,511.85	582,219.87	1,108,731.72	585,243.11	627,587.75	1,212,830.86	9.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,228,723.99	10,371,693.76	17,600,417.75	9,306,198.62	11,184,829.00	20,491,027.62	16.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	177,962.86	83,207.89	261,170.75	148,000.00	17,200.00	165,200.00	-36.7%
Books and Other Reference Materials		4200	79,898.35	47,645.71	127,544.06	90,735.00	30,754.00	121,489.00	-4.7%
Materials and Supplies		4300	952,450.96	977,121.57	1,929,572.53	884,302.92	682,730.05	1,567,032.97	-18.8%
Noncapitalized Equipment		4400	664,049.26	95,325.04	759,374.30	571,395.00	53,320.75	624,715.75	-17.7%

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

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)	
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,874,361.43	1,203,300.21	3,077,661.64	1,694,432.92	784,004.80	2,478,437.72	-19.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	574,491.01	574,491.01	0.00	560,500.00	560,500.00	-2.4%
Travel and Conferences		5200	261,512.31	309,007.26	570,519.57	319,778.60	365,486.48	685,265.08	20.1%
Dues and Memberships		5300	71,685.00	6,246.00	77,931.00	79,550.00	9,451.00	89,001.00	14.2%
Insurance		5400 - 5450	237,787.35	751.05	238,538.40	274,766.00	500.00	275,266.00	15.4%
Operations and Housekeeping Services		5500	358,427.16	27,720.85	386,148.01	377,385.00	25,975.00	403,360.00	4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	590,684.58	1,471,900.39	2,062,584.97	579,065.64	1,655,659.15	2,234,724.79	8.3%
Transfers of Direct Costs		5710	(140,528.00)	140,528.00	0.00	(129,978.00)	129,978.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,924.00)	(3,250.00)	(21,174.00)	(17,924.00)	0.00	(17,924.00)	-15.3%
Professional/Consulting Services and Operating Expenditures		5800	3,469,413.18	3,297,750.70	6,767,163.88	4,343,684.20	2,865,511.16	7,209,195.36	6.5%
Communications		5900	271,485.86	50,470.80	321,956.66	265,324.08	23,410.60	288,734.68	-10.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,102,543.44	5,875,616.06	10,978,159.50	6,091,651.52	5,636,471.39	11,728,122.91	6.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	330,177.54	0.00	330,177.54	220,000.00	40,276.00	260,276.00	-21.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			330,177.54	0.00	330,177.54	220,000.00	40,276.00	260,276.00	-21.2%
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%

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)	
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	4,500,000.00	0.00	4,500,000.00	3,500,000.00	0.00	3,500,000.00	-22.2%
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)			4,500,000.00	0.00	4,500,000.00	3,500,000.00	0.00	3,500,000.00	-22.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,083,840.28)	2,083,840.28	0.00	(1,946,449.34)	1,946,449.34	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(147,908.30)	0.00	(147,908.30)	(120,966.79)	0.00	(120,966.79)	-18.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,231,748.58)	2,083,840.28	(147,908.30)	(2,067,416.13)	1,946,449.34	(120,966.79)	-18.2%
TOTAL, EXPENDITURES			30,124,745.00	36,019,468.73	66,144,213.73	34,638,909.92	36,373,604.10	71,012,514.02	7.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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%

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)	
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	60,850.00	0.00	60,850.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	6,405,327.75	1,079,628.00	7,484,955.75	281,540.07	1,000,000.00	1,281,540.07	-82.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,466,177.75	1,079,628.00	7,545,805.75	281,540.07	1,000,000.00	1,281,540.07	-83.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,808,335.88)	1,808,335.88	0.00	(2,019,107.18)	2,019,107.18	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			(1,808,335.88)	1,808,335.88	0.00	(2,019,107.18)	2,019,107.18	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(8,274,513.63)	728,707.88	(7,545,805.75)	(2,300,647.25)	1,019,107.18	(1,281,540.07)	-83.0%

			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	28,659,695.00	8,875,494.00	37,535,189.00	28,104,634.00	8,875,494.00	36,980,128.00	-1.5%
2) Federal Revenue		8100-8299	4,500,000.00	3,013,860.62	7,513,860.62	3,500,000.00	1,686,475.14	5,186,475.14	-31.0%
3) Other State Revenue		8300-8599	308,664.00	12,126,815.51	12,435,479.51	313,093.95	13,568,919.57	13,882,013.52	11.6%
4) Other Local Revenue		8600-8799	4,446,615.17	11,815,134.74	16,261,749.91	3,025,566.32	9,587,087.88	12,612,654.20	-22.4%
5) TOTAL, REVENUES			37,914,974.17	35,831,304.87	73,746,279.04	34,943,294.27	33,717,976.59	68,661,270.86	-6.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	6,266,577.44	15,663,301.17	21,929,878.61	7,163,440.58	16,646,871.67	23,810,312.25	8.6%
2) Instruction - Related Services	2000-2999		8,436,508.74	7,809,119.19	16,245,627.93	9,505,023.34	6,942,407.29	16,447,430.63	1.2%
3) Pupil Services	3000-3999		985,615.81	6,041,885.05	7,027,500.86	1,608,469.04	6,481,530.19	8,089,999.23	15.1%
4) Ancillary Services	4000-4999		10,207.63	52,303.50	62,511.13	10,206.00	23,902.60	34,108.60	-45.4%
5) Community Services	5000-5999		467,167.53	1,525,188.65	1,992,356.18	350,167.55	1,384,553.12	1,734,720.67	-12.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,244,024.09	2,287,400.28	9,531,424.37	10,077,694.04	2,131,598.43	12,209,292.47	28.1%
8) Plant Services	8000-8999		2,214,643.76	2,640,270.89	4,854,914.65	2,423,909.37	2,762,740.80	5,186,650.17	6.8%
9) Other Outgo	9000-9999		4,500,000.00	0.00	4,500,000.00	3,500,000.00	0.00	3,500,000.00	-22.2%
10) TOTAL, EXPENDITURES			30,124,745.00	36,019,468.73	66,144,213.73	34,638,909.92	36,373,604.10	71,012,514.02	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,790,229.17	(188,163.86)	7,602,065.31	304,384.35	(2,655,627.51)	(2,351,243.16)	-130.9%
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	6,466,177.75	1,079,628.00	7,545,805.75	281,540.07	1,000,000.00	1,281,540.07	-83.0%
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	(1,808,335.88)	1,808,335.88	0.00	(2,019,107.18)	2,019,107.18	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,274,513.63)	728,707.88	(7,545,805.75)	(2,300,647.25)	1,019,107.18	(1,281,540.07)	-83.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(484,284.46)	540,544.02	56,259.56	(1,996,262.90)	(1,636,520.33)	(3,632,783.23)	-6,557.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	28,662,482.58	6,398,542.50	35,061,025.08	28,178,198.12	6,939,086.52	35,117,284.64	0.2%

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) 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)			28,662,482.58	6,398,542.50	35,061,025.08	28,178,198.12	6,939,086.52	35,117,284.64	0.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,662,482.58	6,398,542.50	35,061,025.08	28,178,198.12	6,939,086.52	35,117,284.64	0.2%
2) Ending Balance, June 30 (E + F1e)			28,178,198.12	6,939,086.52	35,117,284.64	26,181,935.22	5,302,566.19	31,484,501.41	-10.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	6,939,086.52	6,939,086.52	0.00	5,302,566.19	5,302,566.19	-23.6%
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	28,178,198.12	0.00	28,178,198.12	26,181,935.22	0.00	26,181,935.22	-7.1%
MAA Programs	0000	9780	929,539.77		929,539.77			0.00	
Differentiated Assistance	0000	9780	470,193.18		470,193.18			0.00	
SMAA Admin	0000	9780	2,949,623.85		2,949,623.85			0.00	
Classified Credential Program	0000	9780	200,000.00		200,000.00			0.00	
Mandated Cost Program	0000	9780	2,446,796.32		2,446,796.32			0.00	
Safety Program	0000	9780	71,717.47		71,717.47			0.00	
Alternative Education Base	0000	9780	2,369,424.41		2,369,424.41			0.00	
Alternative Education Supplemental/Concentration	0000	9780	0.00		0.00			0.00	
Special Projects	0000	9780	200,000.00		200,000.00			0.00	
Educational & Administrative Operations	0000	9780	17,726,389.61		17,726,389.61			0.00	
Fund 01 Lottery	1100	9780	814,513.51		814,513.51			0.00	
MAA Programs	0000	9780			0.00	889,590.39		889,590.39	
Differentiated Assistance	0000	9780			0.00	799,326.59		799,326.59	
SMAA Admin	0000	9780			0.00	3,052,262.51		3,052,262.51	
Classified Credential Program	0000	9780			0.00	200,000.00		200,000.00	
Mandated Cost Program	0000	9780			0.00	2,551,538.32		2,551,538.32	
Safety Program	0000	9780			0.00	53,080.47		53,080.47	
Alternative Education Base	0000	9780			0.00	2,400,630.24		2,400,630.24	

			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)	
Alternative Education	0000	9780			0.00	0.00		0.00	
Supplemental/Concentration									
Special Projects	0000	9780			0.00	200,000.00		200,000.00	
Educational & Administrative Operations	0000	9780			0.00	15,128,368.41		15,128,368.41	
Fund 01 Lottery	1100	9780			0.00	907,138.29		907,138.29	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6018	Student Support and Enrichment Block Grant	457,045.13	457,045.13
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	505,325.65	395,246.97
6266	Educator Effectiveness, FY 2021-22	162,316.55	162,316.55
6300	Lottery: Instructional Materials	203,315.84	267,922.87
6332	CA Community Schools Partnership Act - Implementation Grant	109,924.38	142,157.44
6355	Direct Support Professional Training Program	55,918.02	55,918.02
6371	CalWORKs for ROCP or Adult Education	47,653.00	17,653.00
6500	Special Education	27.57	27.57
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	141,788.37	141,788.37
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	136,454.00	120,233.45
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	108,264.00	0.00
7311	Classified School Employee Professional Development Block Grant	5,411.04	5,411.04
7399	LCFF Equity Multiplier	55,998.00	76,471.79
7435	Learning Recovery Emergency Block Grant	1,013,615.00	371,242.39
7810	Other Restricted State	4,623.93	57,993.37
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,143,793.15	883,012.50
9010	Other Restricted Local	2,787,612.89	2,148,125.73
Total, Restricted Balance		6,939,086.52	5,302,566.19

Fund 09

Charter School Special Revenue Fund

This fund may be used by authorizing LEAs to account separately for the operating activities of LEA-operated charter schools.

Career Advancement Charter



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,771,848.00	2,025,204.00	14.3%
2) Federal Revenue		8100-8299	181,596.00	166,689.00	-8.2%
3) Other State Revenue		8300-8599	266,446.18	272,239.00	2.2%
4) Other Local Revenue		8600-8799	386,829.61	456,372.00	18.0%
5) TOTAL, REVENUES			2,606,719.79	2,920,504.00	12.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,019,312.04	1,098,383.00	7.8%
2) Classified Salaries		2000-2999	426,297.81	587,538.40	37.8%
3) Employee Benefits		3000-3999	732,234.34	1,012,765.13	38.3%
4) Books and Supplies		4000-4999	194,396.21	106,981.90	-45.0%
5) Services and Other Operating Expenditures		5000-5999	281,240.35	324,035.10	15.2%
6) Capital Outlay		6000-6999	50,000.00	0.00	-100.0%
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	32,630.62	22,022.46	-32.5%
9) TOTAL, EXPENDITURES			2,736,111.37	3,151,725.99	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(129,391.58)	(231,221.99)	78.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(129,391.58)	(231,221.99)	78.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,582,828.48	1,453,436.90	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,582,828.48	1,453,436.90	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,582,828.48	1,453,436.90	-8.2%
2) Ending Balance, June 30 (E + F1e)			1,453,436.90	1,222,214.91	-15.9%
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	317,355.40	323,155.40	1.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,136,081.50	899,059.51	-20.9%
Career Advancement Charter LCFF/Base	0000	9780	981,148.96		
Career Advancement Charter 3% Reserve	0000	9780	94,552.00		
Career Advancement Charter Lottery	1100	9780	60,380.54		
Career Advancement Charter LCFF/Base	0000	9780		730,576.97	
Career Advancement Charter 3% Reserve	0000	9780		94,552.00	
Career Advancement Charter Lottery	1100	9780		73,930.54	
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	1,631,675.46		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	38,095.19		
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			1,669,770.65		
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	61,175.57		
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			61,175.57		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,608,595.08		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,744,848.00	1,994,122.00	14.3%
Education Protection Account State Aid - Current Year		8012	27,000.00	31,082.00	15.1%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,771,848.00	2,025,204.00	14.3%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	3,245.00	3,245.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630		178,351.00	163,444.00	-8.4%
Other NCLB / Every Student Succeeds Act		8290			
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, FEDERAL REVENUE			181,596.00	166,689.00	-8.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	140,612.00	136,591.00	-2.9%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,448.00	8,339.00	12.0%
Lottery - Unrestricted and Instructional Materials		8560	31,995.00	37,350.00	16.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	86,391.18	89,959.00	4.1%
TOTAL, OTHER STATE REVENUE			266,446.18	272,239.00	2.2%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,600.00	55,000.00	79.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	56,229.61	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	300,000.00	401,372.00	33.8%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			386,829.61	456,372.00	18.0%
TOTAL, REVENUES			2,606,719.79	2,920,504.00	12.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	929,018.64	937,460.72	0.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	90,293.40	160,922.28	78.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,019,312.04	1,098,383.00	7.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	60,772.84	78,635.67	29.4%
Classified Support Salaries		2200	289,913.81	391,459.94	35.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	75,611.16	94,862.91	25.5%
Other Classified Salaries		2900	0.00	22,579.88	New

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			426,297.81	587,538.40	37.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	249,050.89	299,750.05	20.4%
PERS		3201-3202	90,563.93	144,128.11	59.1%
OASDI/Medicare/Alternative		3301-3302	46,479.45	60,112.18	29.3%
Health and Welfare Benefits		3401-3402	267,468.09	412,581.19	54.3%
Unemployment Insurance		3501-3502	1,023.47	834.76	-18.4%
Workers' Compensation		3601-3602	25,848.22	31,989.51	23.8%
OPEB, Allocated		3701-3702	51,800.29	63,369.33	22.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			732,234.34	1,012,765.13	38.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	9,045.00	8,000.00	-11.6%
Books and Other Reference Materials		4200	2,000.00	1,500.00	-25.0%
Materials and Supplies		4300	170,851.21	90,481.90	-47.0%
Noncapitalized Equipment		4400	12,500.00	7,000.00	-44.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			194,396.21	106,981.90	-45.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	35,860.17	20,900.00	-41.7%
Dues and Memberships		5300	3,250.00	3,250.00	0.0%
Insurance		5400-5450	14,752.70	17,490.74	18.6%
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	13,474.00	10,224.00	-24.1%
Professional/Consulting Services and Operating Expenditures		5800	202,629.48	260,630.36	28.6%
Communications		5900	11,274.00	11,540.00	2.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			281,240.35	324,035.10	15.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	50,000.00	0.00	-100.0%
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			50,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	32,630.62	22,022.46	-32.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			32,630.62	22,022.46	-32.5%
TOTAL, EXPENDITURES			2,736,111.37	3,151,725.99	15.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,771,848.00	2,025,204.00	14.3%
2) Federal Revenue		8100-8299	181,596.00	166,689.00	-8.2%
3) Other State Revenue		8300-8599	266,446.18	272,239.00	2.2%
4) Other Local Revenue		8600-8799	386,829.61	456,372.00	18.0%
5) TOTAL, REVENUES			2,606,719.79	2,920,504.00	12.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,692,330.46	1,709,660.92	1.0%
2) Instruction - Related Services	2000-2999		959,083.54	1,390,325.06	45.0%
3) Pupil Services	3000-3999		52,066.75	29,717.55	-42.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		32,630.62	22,022.46	-32.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,736,111.37	3,151,725.99	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(129,391.58)	(231,221.99)	78.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(129,391.58)	(231,221.99)	78.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,582,828.48	1,453,436.90	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,582,828.48	1,453,436.90	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,582,828.48	1,453,436.90	-8.2%
2) Ending Balance, June 30 (E + F1e)			1,453,436.90	1,222,214.91	-15.9%
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	317,355.40	323,155.40	1.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,136,081.50	899,059.51	-20.9%
Career Advancement Charter LCFF/Base	0000	9780	981,148.96		
Career Advancement Charter 3% Reserve	0000	9780	94,552.00		
Career Advancement Charter Lottery	1100	9780	60,380.54		
Career Advancement Charter LCFF/Base	0000	9780		730,576.97	
Career Advancement Charter 3% Reserve	0000	9780		94,552.00	
Career Advancement Charter Lottery	1100	9780		73,930.54	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6300	Lottery: Instructional Materials	40,253.09	46,053.09
6500	Special Education	101,602.71	101,602.71
6546	Mental Health-Related Services	44,042.60	44,042.60
7412	A-G Access/Success Grant	13,304.00	13,304.00
7413	A-G Learning Loss Mitigation Grant	4,988.00	4,988.00
7435	Learning Recovery Emergency Block Grant	110,148.00	110,148.00
7810	Other Restricted State	3,017.00	3,017.00
Total, Restricted Balance		317,355.40	323,155.40

Fund 10

SELPA Pass-Through Fund

This fund is used by the Administrative Unit (AU) of a multi-LEA Special Education Local Plan Area (SELPA) to account for special education revenue passed through to other member LEAs.



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	4,232,853.46	4,046,766.00	-4.4%
3) Other State Revenue		8300-8599	2,668,480.00	3,995,542.00	49.7%
4) Other Local Revenue		8600-8799	169,096.26	60,000.00	-64.5%
5) TOTAL, REVENUES			7,070,429.72	8,102,308.00	14.6%
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	8,163,293.18	8,042,308.00	-1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,163,293.18	8,042,308.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,092,863.46)	60,000.00	-105.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,092,863.46)	60,000.00	-105.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,376,835.47	283,972.01	-79.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,376,835.47	283,972.01	-79.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,376,835.47	283,972.01	-79.4%
2) Ending Balance, June 30 (E + F1e)			283,972.01	343,972.01	21.1%
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	283,972.02	343,972.02	21.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.01)	(.01)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,445,081.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
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	124,921.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,570,002.85		
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	42,105.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	82,816.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			124,921.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,445,081.71		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	4,232,853.46	4,046,766.00	-4.4%
TOTAL, FEDERAL REVENUE			4,232,853.46	4,046,766.00	-4.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	3,545,303.00	3,995,542.00	12.7%
Prior Years	6500	8319	(876,823.00)	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,668,480.00	3,995,542.00	49.7%
OTHER LOCAL REVENUE					
Interest		8660	65,000.00	60,000.00	-7.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	104,096.26	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			169,096.26	60,000.00	-64.5%
TOTAL, REVENUES			7,070,429.72	8,102,308.00	14.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,496,766.00	4,046,766.00	-10.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	3,166,964.18	3,508,511.00	10.8%
To County Offices	6500	7222	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
To JPAs	6500	7223	499,563.00	487,031.00	-2.5%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,163,293.18	8,042,308.00	-1.5%
TOTAL, EXPENDITURES			8,163,293.18	8,042,308.00	-1.5%

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	4,232,853.46	4,046,766.00	-4.4%
3) Other State Revenue		8300-8599	2,668,480.00	3,995,542.00	49.7%
4) Other Local Revenue		8600-8799	169,096.26	60,000.00	-64.5%
5) TOTAL, REVENUES			7,070,429.72	8,102,308.00	14.6%
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	8,163,293.18	8,042,308.00	-1.5%
10) TOTAL, EXPENDITURES			8,163,293.18	8,042,308.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,092,863.46)	60,000.00	-105.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,092,863.46)	60,000.00	-105.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,376,835.47	283,972.01	-79.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,376,835.47	283,972.01	-79.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,376,835.47	283,972.01	-79.4%
2) Ending Balance, June 30 (E + F1e)			283,972.01	343,972.01	21.1%
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	283,972.02	343,972.02	21.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.01)	(.01)	0.0%

Resource		Description	2023-24 Estimated Actuals	2024-25 Budget
6500		Special Education	125,262.60	125,262.60
9010		Other Restricted Local	158,709.42	218,709.42
Total, Restricted Balance			283,972.02	343,972.02

Fund 11

Adult Education Fund

This fund is used to account separately for federal, state, and local revenues that are restricted or committed to adult education programs.



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	60,240.20	79,164.00	31.4%
4) Other Local Revenue		8600-8799	1,720.38	1,000.00	-41.9%
5) TOTAL, REVENUES			61,960.58	80,164.00	29.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	29,030.84	12,221.90	-57.9%
3) Employee Benefits		3000-3999	23,183.98	10,156.57	-56.2%
4) Books and Supplies		4000-4999	5,144.80	51,037.09	892.0%
5) Services and Other Operating Expenditures		5000-5999	12.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,868.58	5,748.44	100.4%
9) TOTAL, EXPENDITURES			60,240.20	79,164.00	31.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,720.38	1,000.00	-41.9%
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)			1,720.38	1,000.00	-41.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,435.24	18,155.62	10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,435.24	18,155.62	10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,435.24	18,155.62	10.5%
2) Ending Balance, June 30 (E + F1e)			18,155.62	19,155.62	5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,922.68	14,922.68	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	3,232.94	4,232.94	30.9%
Adult Education Programs	0000	9780	3,232.94		
Adult Education Programs	0000	9780		4,232.94	
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	22,985.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(5.21)		
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			22,980.22		
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)			22,980.22		
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	60,240.20	79,164.00	31.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			60,240.20	79,164.00	31.4%
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	700.00	1,000.00	42.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,020.38	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,720.38	1,000.00	-41.9%
TOTAL, REVENUES			61,960.58	80,164.00	29.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	29,030.84	12,221.90	-57.9%
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			29,030.84	12,221.90	-57.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,681.70	3,306.04	-57.0%
OASDI/Medicare/Alternative		3301-3302	2,051.60	849.22	-58.6%
Health and Welfare Benefits		3401-3402	11,824.77	5,325.13	-55.0%
Unemployment Insurance		3501-3502	13.26	5.42	-59.1%
Workers' Compensation		3601-3602	514.70	213.16	-58.6%
OPEB, Allocated		3701-3702	1,097.95	457.60	-58.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,183.98	10,156.57	-56.2%
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	5,144.80	51,037.09	892.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,144.80	51,037.09	892.0%
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	12.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12.00	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	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	2,868.58	5,748.44	100.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,868.58	5,748.44	100.4%
TOTAL, EXPENDITURES			60,240.20	79,164.00	31.4%
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	60,240.20	79,164.00	31.4%
4) Other Local Revenue		8600-8799	1,720.38	1,000.00	-41.9%
5) TOTAL, REVENUES			61,960.58	80,164.00	29.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		24,809.97	22,500.00	-9.3%
2) Instruction - Related Services	2000-2999		32,561.65	50,915.56	56.4%
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		2,868.58	5,748.44	100.4%
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			60,240.20	79,164.00	31.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,720.38	1,000.00	-41.9%
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)			1,720.38	1,000.00	-41.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,435.24	18,155.62	10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,435.24	18,155.62	10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,435.24	18,155.62	10.5%
2) Ending Balance, June 30 (E + F1e)			18,155.62	19,155.62	5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,922.68	14,922.68	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	3,232.94	4,232.94	30.9%
Adult Education Programs	0000	9780	3,232.94		
Adult Education Programs	0000	9780		4,232.94	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
6391	Adult Education Program	14,922.68	14,922.68
Total, Restricted Balance		14,922.68	14,922.68

Fund 12

Child Development Fund

This fund is used to account separately for federal, state, and local revenues to operate child development programs.



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	389,602.15	342,958.52	-12.0%
3) Other State Revenue		8300-8599	967,606.55	896,763.43	-7.3%
4) Other Local Revenue		8600-8799	241,952.84	265,426.00	9.7%
5) TOTAL, REVENUES			1,599,161.54	1,505,147.95	-5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	33,925.32	34,942.90	3.0%
2) Classified Salaries		2000-2999	408,581.35	419,401.76	2.6%
3) Employee Benefits		3000-3999	226,940.03	270,243.16	19.1%
4) Books and Supplies		4000-4999	265,096.71	63,158.24	-76.2%
5) Services and Other Operating Expenditures		5000-5999	568,518.34	610,232.39	7.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	112,409.10	93,195.89	-17.1%
9) TOTAL, EXPENDITURES			1,615,470.85	1,491,174.34	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,309.31)	13,973.61	-185.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(16,309.31)	13,973.61	-185.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	146,115.55	129,806.24	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			146,115.55	129,806.24	-11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			146,115.55	129,806.24	-11.2%
2) Ending Balance, June 30 (E + F1e)			129,806.24	143,779.85	10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	128,255.83	142,229.44	10.9%
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	1,550.41	1,550.41	0.0%
Child Development MAA	0000	9780	1,550.41		
Child Development MAA	0000	9780		1,550.41	
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	80,001.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	104,074.51		
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			184,076.00		
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	626.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	.31		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			626.50		
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)			183,449.50		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	389,602.15	342,958.52	-12.0%
TOTAL, FEDERAL REVENUE			389,602.15	342,958.52	-12.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	967,606.55	896,763.43	-7.3%
TOTAL, OTHER STATE REVENUE			967,606.55	896,763.43	-7.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,100.00	15,000.00	194.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	599.84	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	236,253.00	250,426.00	6.0%
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			241,952.84	265,426.00	9.7%
TOTAL, REVENUES			1,599,161.54	1,505,147.95	-5.9%
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	33,925.32	34,942.90	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			33,925.32	34,942.90	3.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	9,900.00	4,950.00	-50.0%
Clerical, Technical and Office Salaries		2400	398,681.35	414,451.76	4.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			408,581.35	419,401.76	2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	85,920.63	107,072.68	24.6%
OASDI/Medicare/Alternative		3301-3302	29,239.17	31,409.18	7.4%
Health and Welfare Benefits		3401-3402	89,008.27	106,107.93	19.2%
Unemployment Insurance		3501-3502	191.14	219.14	14.6%
Workers' Compensation		3601-3602	7,273.25	8,389.90	15.4%
OPEB, Allocated		3701-3702	15,307.57	17,044.33	11.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			226,940.03	270,243.16	19.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,209.47	10,030.09	92.5%
Materials and Supplies		4300	255,510.78	51,628.15	-79.8%
Noncapitalized Equipment		4400	4,376.46	1,500.00	-65.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			265,096.71	63,158.24	-76.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	136,122.46	163,350.14	20.0%
Travel and Conferences		5200	19,805.57	20,286.47	2.4%
Dues and Memberships		5300	7,995.00	8,350.00	4.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,600.00	3,600.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,700.00	7,700.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	388,621.00	401,739.94	3.4%
Communications		5900	4,674.31	5,205.84	11.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			568,518.34	610,232.39	7.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	112,409.10	93,195.89	-17.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			112,409.10	93,195.89	-17.1%
TOTAL, EXPENDITURES			1,615,470.85	1,491,174.34	-7.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	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	389,602.15	342,958.52	-12.0%
3) Other State Revenue		8300-8599	967,606.55	896,763.43	-7.3%
4) Other Local Revenue		8600-8799	241,952.84	265,426.00	9.7%
5) TOTAL, REVENUES			1,599,161.54	1,505,147.95	-5.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,503,061.75	1,397,978.45	-7.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		112,409.10	93,195.89	-17.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,615,470.85	1,491,174.34	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(16,309.31)	13,973.61	-185.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(16,309.31)	13,973.61	-185.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	146,115.55	129,806.24	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			146,115.55	129,806.24	-11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			146,115.55	129,806.24	-11.2%
2) Ending Balance, June 30 (E + F1e)			129,806.24	143,779.85	10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	128,255.83	142,229.44	10.9%
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	1,550.41	1,550.41	0.0%
Child Development MAA	0000	9780	1,550.41		
Child Development MAA	0000	9780		1,550.41	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		Description	2023-24	2024-25
Resource			Estimated Actuals	Budget
6131		Child Development: Resource & Referral Reserve Account for Department of Social Services Programs	11,273.29	11,273.29
9010		Other Restricted Local	116,982.54	130,956.15
Total, Restricted Balance			128,255.83	142,229.44

Fund 13

Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local revenues to operate the food service program.



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	78,114.00	77,500.00	-0.8%
3) Other State Revenue		8300-8599	127,754.79	151,000.00	18.2%
4) Other Local Revenue		8600-8799	2,781.49	2,500.00	-10.1%
5) TOTAL, REVENUES			208,650.28	231,000.00	10.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	211,850.00	231,000.00	9.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			211,850.00	231,000.00	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,199.72)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,850.00	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			60,850.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57,650.28	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,637.28	103,287.56	126.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,637.28	103,287.56	126.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,637.28	103,287.56	126.3%
2) Ending Balance, June 30 (E + F1e)			103,287.56	103,287.56	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	103,287.56	103,287.56	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	57,639.48		
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			57,639.48		
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)			57,639.48		
FEDERAL REVENUE					
Child Nutrition Programs		8220	77,500.00	77,500.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	614.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			78,114.00	77,500.00	-0.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	127,754.79	151,000.00	18.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			127,754.79	151,000.00	18.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	2,500.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	781.49	0.00	-100.0%
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			2,781.49	2,500.00	-10.1%
TOTAL, REVENUES			208,650.28	231,000.00	10.7%
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	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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	211,850.00	231,000.00	9.0%
TOTAL, BOOKS AND SUPPLIES			211,850.00	231,000.00	9.0%
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	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			211,850.00	231,000.00	9.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	60,850.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,850.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2023-24		2024-25	Percent
			Estimated	Actuals		
Contributions from Unrestricted Revenues		8980		0.00	0.00	0.0%
Contributions from Restricted Revenues		8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS				0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)				60,850.00	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	78,114.00	77,500.00	-0.8%
3) Other State Revenue		8300-8599	127,754.79	151,000.00	18.2%
4) Other Local Revenue		8600-8799	2,781.49	2,500.00	-10.1%
5) TOTAL, REVENUES			208,650.28	231,000.00	10.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		211,850.00	231,000.00	9.0%
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			211,850.00	231,000.00	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,199.72)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,850.00	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			60,850.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57,650.28	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,637.28	103,287.56	126.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,637.28	103,287.56	126.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,637.28	103,287.56	126.3%
2) Ending Balance, June 30 (E + F1e)			103,287.56	103,287.56	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	103,287.56	103,287.56	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	48,418.77	48,418.77
5810	Other Restricted Federal	614.00	614.00
7033	Child Nutrition: School Food Best Practices Apportionment	54,254.79	54,254.79
Total, Restricted Balance		103,287.56	103,287.56

Fund 14

Deferred Maintenance Fund

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes.



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	200,000.00	200,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,506.16	40,000.00	-47.0%
5) TOTAL, REVENUES			275,506.16	240,000.00	-12.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	512,045.00	160,000.00	-68.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			512,045.00	160,000.00	-68.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(236,538.84)	80,000.00	-133.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(236,538.84)	80,000.00	-133.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,378,262.71	1,141,723.87	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,378,262.71	1,141,723.87	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,378,262.71	1,141,723.87	-17.2%
2) Ending Balance, June 30 (E + F1e)			1,141,723.87	1,221,723.87	7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,141,723.87	1,221,723.87	7.0%
Deferred Maintenance	0000	9780	1,141,723.87		
Deferred Maintenance	0000	9780		1,221,723.87	
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	1,147,433.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,147,433.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,147,433.45		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	200,000.00	200,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			200,000.00	200,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	40,156.79	40,000.00	-0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	35,349.37	0.00	-100.0%
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			75,506.16	40,000.00	-47.0%
TOTAL, REVENUES			275,506.16	240,000.00	-12.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,585.00	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	454,460.00	160,000.00	-64.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			512,045.00	160,000.00	-68.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			512,045.00	160,000.00	-68.8%
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	200,000.00	200,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,506.16	40,000.00	-47.0%
5) TOTAL, REVENUES			275,506.16	240,000.00	-12.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		512,045.00	160,000.00	-68.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			512,045.00	160,000.00	-68.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(236,538.84)	80,000.00	-133.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(236,538.84)	80,000.00	-133.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,378,262.71	1,141,723.87	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,378,262.71	1,141,723.87	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,378,262.71	1,141,723.87	-17.2%
2) Ending Balance, June 30 (E + F1e)			1,141,723.87	1,221,723.87	7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,141,723.87	1,221,723.87	7.0%
Deferred Maintenance	0000	9780	1,141,723.87		
Deferred Maintenance	0000	9780		1,221,723.87	
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

Fund 17

Special Reserve Fund

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay.



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	241,131.18	120,000.00	-50.2%
5) TOTAL, REVENUES			241,131.18	120,000.00	-50.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			241,131.18	120,000.00	-50.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			241,131.18	120,000.00	-50.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,104,802.11	3,345,933.29	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,104,802.11	3,345,933.29	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,104,802.11	3,345,933.29	7.8%
2) Ending Balance, June 30 (E + F1e)			3,345,933.29	3,465,933.29	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	3,345,933.29	3,465,933.29	3.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,323,134.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	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			3,323,134.10		
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)			3,323,134.10		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	121,806.00	120,000.00	-1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	119,325.18	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			241,131.18	120,000.00	-50.2%
TOTAL, REVENUES			241,131.18	120,000.00	-50.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	241,131.18	120,000.00	-50.2%
5) TOTAL, REVENUES			241,131.18	120,000.00	-50.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			241,131.18	120,000.00	-50.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			241,131.18	120,000.00	-50.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,104,802.11	3,345,933.29	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,104,802.11	3,345,933.29	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,104,802.11	3,345,933.29	7.8%
2) Ending Balance, June 30 (E + F1e)			3,345,933.29	3,465,933.29	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	3,345,933.29	3,465,933.29	3.6%
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

Fund 35

County School Facilities Fund

This fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants.



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	60,474.21	30,000.00	-50.4%
5) TOTAL, REVENUES			60,474.21	30,000.00	-50.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,800.00	0.00	-100.0%
6) Capital Outlay		6000-6999	63,137.60	1,045,000.00	1,555.1%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			64,937.60	1,045,000.00	1,509.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,463.39)	(1,015,000.00)	22,640.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	281,540.07	New
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	281,540.07	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,463.39)	(733,459.93)	16,332.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	737,923.32	733,459.93	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			737,923.32	733,459.93	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			737,923.32	733,459.93	-0.6%
2) Ending Balance, June 30 (E + F1e)			733,459.93	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	733,459.93	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	724,835.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			724,835.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			724,835.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	32,114.00	30,000.00	-6.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	28,360.21	0.00	-100.0%
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			60,474.21	30,000.00	-50.4%
TOTAL, REVENUES			60,474.21	30,000.00	-50.4%
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%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,800.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,800.00	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	63,137.60	1,045,000.00	1,555.1%
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			63,137.60	1,045,000.00	1,555.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers 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			64,937.60	1,045,000.00	1,509.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	281,540.07	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	281,540.07	New
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2023-24		2024-25	Percent
			Estimated	Actuals		
Contributions from Unrestricted Revenues		8980	0.00		0.00	0.0%
Contributions from Restricted Revenues		8990	0.00		0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00		0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00		281,540.07	New

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	60,474.21	30,000.00	-50.4%
5) TOTAL, REVENUES			60,474.21	30,000.00	-50.4%
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		64,937.60	1,045,000.00	1,509.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			64,937.60	1,045,000.00	1,509.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,463.39)	(1,015,000.00)	22,640.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	281,540.07	New
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	281,540.07	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,463.39)	(733,459.93)	16,332.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	737,923.32	733,459.93	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			737,923.32	733,459.93	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			737,923.32	733,459.93	-0.6%
2) Ending Balance, June 30 (E + F1e)			733,459.93	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	733,459.93	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
7710	State School Facilities Projects	733,459.93	0.00
Total, Restricted Balance		733,459.93	0.00

Fund 40

Special Reserve Fund for Capital Outlay Projects

**This fund exists primarily to
provide for the accumulation of
general fund moneys for capital
outlay purposes**



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	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			3,500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,500,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,500,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,500,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,500,000.00	New
2) Ending Balance, June 30 (E + F1e)			3,500,000.00	3,500,000.00	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	3,500,000.00	3,500,000.00	0.0%
Capital Outlay Projects	0000	9780	3,500,000.00		
Capital Outlay Projects	0000	9780		3,500,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,500,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	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					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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)			3,500,000.00	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	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			3,500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,500,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,500,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,500,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,500,000.00	New
2) Ending Balance, June 30 (E + F1e)			3,500,000.00	3,500,000.00	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	3,500,000.00	3,500,000.00	0.0%
Capital Outlay Projects	0000	9780	3,500,000.00		
Capital Outlay Projects	0000	9780		3,500,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Fund 56

Debt Service Fund

This fund is used for the accumulation of resources for and the retirement of principal and interest on general long-term debt.



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	54,605.37	96,000.00	75.8%
5) TOTAL, REVENUES			54,605.37	96,000.00	75.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	624,755.29	624,755.67	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			624,755.29	624,755.67	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(570,149.92)	(528,755.67)	-7.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,984,955.75	1,000,000.00	-74.9%
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			3,984,955.75	1,000,000.00	-74.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,414,805.83	471,244.33	-86.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,254,057.15	5,668,862.98	151.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,254,057.15	5,668,862.98	151.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,254,057.15	5,668,862.98	151.5%
2) Ending Balance, June 30 (E + F1e)			5,668,862.98	6,140,107.31	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,668,862.98	6,140,107.31	8.3%
COP 400 Encinal	0000	9760	5,668,862.98		
COP 400 Encinal	0000	9760		6,140,107.31	
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	4,474,949.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,474,949.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,474,949.76		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	54,605.37	96,000.00	75.8%
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			54,605.37	96,000.00	75.8%
TOTAL, REVENUES			54,605.37	96,000.00	75.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	219,605.29	206,639.67	-5.9%
Other Debt Service - Principal		7439	405,150.00	418,116.00	3.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			624,755.29	624,755.67	0.0%
TOTAL, EXPENDITURES			624,755.29	624,755.67	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,984,955.75	1,000,000.00	-74.9%
(a) TOTAL, INTERFUND TRANSFERS IN			3,984,955.75	1,000,000.00	-74.9%
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					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

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)				3,984,955.75	1,000,000.00	-74.9%

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,605.37	96,000.00	75.8%
5) TOTAL, REVENUES			54,605.37	96,000.00	75.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	624,755.29	624,755.67	0.0%
10) TOTAL, EXPENDITURES			624,755.29	624,755.67	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(570,149.92)	(528,755.67)	-7.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,984,955.75	1,000,000.00	-74.9%
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			3,984,955.75	1,000,000.00	-74.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,414,805.83	471,244.33	-86.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,254,057.15	5,668,862.98	151.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,254,057.15	5,668,862.98	151.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,254,057.15	5,668,862.98	151.5%
2) Ending Balance, June 30 (E + F1e)			5,668,862.98	6,140,107.31	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	5,668,862.98	6,140,107.31	8.3%
COP 400 Encinal	0000	9760	5,668,862.98		
COP 400 Encinal	0000	9760		6,140,107.31	
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

Fund 71

Retiree Benefit Fund

This fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefits, or both.



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	1,500,000.00	1,700,000.00	13.3%
5) TOTAL, REVENUES			1,500,000.00	1,700,000.00	13.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	809,786.00	750,846.85	-7.3%
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			809,786.00	750,846.85	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			690,214.00	949,153.15	37.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			690,214.00	949,153.15	37.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,059,549.59	12,749,763.59	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,059,549.59	12,749,763.59	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,059,549.59	12,749,763.59	5.7%
2) Ending Net Position, June 30 (E + F1e)			12,749,763.59	13,698,916.74	7.4%
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	12,749,763.59	13,698,916.74	7.4%
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	12,971,323.42		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			12,971,323.42		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			12,971,323.42		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	500,000.00	500,000.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,000,000.00	1,200,000.00	20.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500,000.00	1,700,000.00	13.3%
TOTAL, REVENUES			1,500,000.00	1,700,000.00	13.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	809,786.00	750,846.85	-7.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			809,786.00	750,846.85	-7.3%
TOTAL, EXPENSES			809,786.00	750,846.85	-7.3%
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					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500,000.00	1,700,000.00	13.3%
5) TOTAL, REVENUES			1,500,000.00	1,700,000.00	13.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		809,786.00	750,846.85	-7.3%
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			809,786.00	750,846.85	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			690,214.00	949,153.15	37.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			690,214.00	949,153.15	37.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,059,549.59	12,749,763.59	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,059,549.59	12,749,763.59	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,059,549.59	12,749,763.59	5.7%
2) Ending Net Position, June 30 (E + F1e)			12,749,763.59	13,698,916.74	7.4%
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	12,749,763.59	13,698,916.74	7.4%

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

Assumptions

Guiding documents provided by Business and Administration Steering Committee (BASC), School Services of California (SSC), and Department of Finance (DOF) used in preparing the Second Interim report and related multi-year projections (MYPs).





Santa Cruz County Office of Education

MULTI-YEAR ASSUMPTIONS

2024-25 Adopted

LCFF Planning Factors	2023-24	2024-25	2025-26	2026-27	2027-28
Statutory Cost-of-Living Adjustment (COLA) & Department of Finance (DOF) Latest Estimates	8.22%	1.07%	2.93%	3.08%	3.30%
Department of Finance Estimated Funded COLA					
SSC Estimated Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%
Santa Cruz COE COLA Used	8.22%	0.00%	0.00%	1.50%	1.50%

Other Planning Factors	2023-24	2024-25	2025-26	2026-27	2027-28
California Consumer Price Index (CPI)	3.33%	3.10%	2.86%	2.87%	2.80%
California Lottery - Unrestricted per ADA	\$177.00	\$177.00	\$177.00	\$177.00	\$177.00
California Lottery - Restricted per ADA	\$72.00	\$72.00	\$72.00	\$72.00	\$72.00
Mandate Block Grant District Grades k-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54	\$41.88
Mandate Block Grant District Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69
Mandate Block Grant Charter Grades k-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29	\$21.99
Mandate Block Grant Charter Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16	\$61.11
Interest Rate for Ten-Year Treasuries	4.32%	4.19%	3.76%	3.70%	3.70%
CalSTRS Employer Contribution Rate	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Contribution Rate	26.68%	27.05%	27.60%	28.00%	29.20%
Minimum Wage	\$16.00	\$16.50	\$17.00	\$17.40	\$17.90

Average Daily Attendance (ADA)	2023-24	2024-25	2025-26	2026-27	2027-28
Alternative Education Current Year	914.48	901.20	896.84	892.51	888.20
Alternative Education Funded	946.67	934.21	918.09	904.17	896.85
District Funded Special Education	61.05	61.05	61.05	61.05	61.05
Countywide ADA	34,403.23	34,133.34	33,866.14	33,601.62	3,339.74
Career Advancement Charter	155.41	150.00	150.00	150.00	150.00

Salary and Benefits	2023-24	2024-25	2025-26	2026-27	2027-28
Certificated Step & Column	1.30%	1.30%	1.30%	1.30%	1.30%
Classified Step & Column	1.20%	1.20%	1.20%	1.20%	1.20%
Health & Welfare	7.00%	8.50%	8.50%	8.50%	8.50%

Employer Rates on Payroll (Other than H&W)	2023-24	2024-25	2025-26	2026-27	2027-28
CalSTRS	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS	26.68%	27.05%	27.60%	28.00%	29.20%
Social Security (FICA/OASDI)	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance (SUI)	0.05%	0.05%	0.05%	0.05%	0.05%
Workers Compensation	1.92%	1.92%	1.92%	1.92%	1.92%
Retiree Benefits (OPEB)	1.95%	1.95%	1.95%	1.95%	1.95%

Guiding documents: School Services of California (SSC) Dartboard and BASC Common Message at May Revise

*Countywide ADA projections reflect a 1% decline in subsequent years

*2023-24 Alternative Education funded on greater of current year, prior year, or three prior year average ADA

SSC School District and Charter School Financial Projection Dartboard 2024-25 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2024-25 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2023-24	2024-25 ¹	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 1.07%	\$106	\$108	\$111	\$129
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,043	—	—	\$316
2024-25 Adjusted Base Grants ²	\$11,068	\$10,177	\$10,478	\$12,460
Transitional Kindergarten (TK) Add-On ³	\$3,077	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2023-24	2024-25	2025-26	2026-27	2027-28
California CPI		3.33%	3.10%	2.86%	2.87%	2.80%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72	\$72
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54	\$41.88
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69
Mandate Block Grant (Charter) ⁴	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29	\$21.99
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16	\$61.11
Interest Rate for Ten-Year Treasuries		4.32%	4.19%	3.76%	3.70%	3.70%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.00	\$16.50	\$17.00	\$17.40	\$17.90

STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25	
Reserve Requirement	District ADA Range
The greater of 5% or \$87,000	0 to 300
The greater of 4% or \$87,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Also applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2024-25 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.



The Common Message

May Revision

BASC

Business and Administration
Services Committee

Writers and Contributors

Topics

Background & Introduction	Committee	
Key Guidance/May Revision	Scott Price, Riverside	Mike Simonson, San Diego
Local Control Funding Formula	Greg Medici, Sonoma	Peter Foggiano, San Joaquin
Attendance Recovery and Instructional Continuity	Greg Medici, Sonoma	Peter Foggiano, San Joaquin
Equity Multiplier	Colleen Stanley, Monterey	Liann Reyes, Santa Cruz
Learning Recovery Block Grant	Josh Schultz, Napa	Steve Torres, Santa Barbara
Arts and Music Block Grant	Josh Schultz, Napa	Steve Torres, Santa Barbara
A-G Completion Improvement Grant	CDE	DOF
Expanded Learning Opportunity Program (ELOP)	Josh Schultz, Napa	Shannon Hansen, San Benito
Planning Factors/MYPs	Nick Schweizer, Sacramento	Shannon Hansen, San Benito
Reserves / Reserve Cap	Lisa Rico, Tuolumne	Karen Kimmel, LACOE
Proposition 98 Risk Factors	Scott Price, Riverside	Mike Simonson, San Diego
Summary	Scott Price, Riverside	Mike Simonson, San Diego

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Sources

Association of California School Administrators
Ball / Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
WestEd

Background

Since May 2008, county office chief business officials have crafted common messages to give guidance to districts on assumptions for budget and interim reports. The goal of the Business and Administration Services Committee (BASC) is to provide county office chief business officials with a consistent message, based on assumptions used by the California Department of Finance (DOF), that can be used to provide guidance to school districts.

The BASC would like to thank the DOF, the State Board of Education, the California Department of Education (CDE) the Fiscal Crisis and Management Assistance Team (FCMAT), as well as our colleagues in education listed in the sources section, for providing BASC and our local educational agencies (LEAs) with the most up-to-date information at the time of writing.

Purpose: The BASC Common Message is intended as guidance and recommendations to county offices of education (COEs). Each COE will tailor the guidance to the unique circumstances of the LEAs in their county. Even within a county, COE guidance may vary considerably based on the educational, fiscal and operational characteristics of a particular district. Districts and other entities seeking to understand the guidance applicable to a particular LEA should refer to the information released by the COE in their county.

Key Guidance Based on Governor's May Revision

On May 10, 2024, Governor Gavin Newsom released the May Revision for the proposed 2024-25 State Budget. The deficit has been adjusted both up and down since his January Budget Proposal, recognizing further declines in state revenues and the Legislature's "early action solutions," resulting in the governor now projecting a \$27.6 billion state deficit. The governor is addressing the state's challenges through reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals.

Major funding provisions in the 2024-25 Governor's May Revision are as follows:

- The funded COLA to the [Local Control Funding Formula](#) (LCFF), special education and several other categorical programs outside the LCFF is 1.07 percent.
- The May Revision includes several proposals to address chronic absenteeism and lost instructional time, including the following (see [Attendance Recovery and Instructional Continuity](#) and [Learning Recovery Emergency Block Grant](#) below for further details):
 - Allowing attendance recovery time to be added to the attendance data submitted to the CDE, both for funding purposes and chronic absenteeism.
 - Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA when emergency school closures last five days or more.
 - Requiring schools to focus the use of unexpended Learning Recovery Emergency Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss.
- No cost-of-living adjustment (COLA) is provided for the California State Preschool

Program, pursuant to Chapter 41, Statutes of 2023. Instead, the budget maintains funding to implement the current negotiated agreement between the state and Child Care Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2025-26.

- The May Revision proposes to pause the expansion of slots in the child care programs administered by the Department of Social Services (DSS). As a result, DSS has notified tentative 2024-25 General Child Care and Development Program (CCTR) expansion awardees that there is insufficient funding to support 2024-25 CCTR expansion awards under the May Revision proposal; that the DSS will not be issuing CCTR expansion contracts or awards until further notice; and that DSS will communicate any status changes in the future.
- An elimination of planned increased investments in the 2025-26 and 2026-27 fiscal years to fund preschool inclusivity. Providers will still be required to serve at least 5% of students with disabilities.
- The May Revision proposed an increase of \$395 million to the Green School Bus Grant Program for the 2024-25 year and a reduction in the remaining out-year budget commitment to support this program, from \$500 million to roughly \$105 million. Approximately \$254 million from unused Inclusive Early Education Expansion Program Grant and other unspent funds will be used to support this program.
- The reduction of \$60.2 million in one-time support for the Golden State Teacher Grant Program. This reduction is subject to change as the DOF received updated program expenditure information after the release of the May Revision.
- The May Revision eliminates the \$375 million proposed in the January Governor's Budget for the School Facility Program.
- The May Revision proposes to eliminate the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25. The Governor's Budget proposed delaying the \$550 million to 2025-26, which was adopted as part of the budget early action in AB 106; the May Revision proposes eliminating the planned out-year investment.

Although the Governor's May Revision fully funds the COLA and avoids cuts to most ongoing education programs, LEAs should remain aware of the estimated \$26.7 billion state budget deficit for the 2024-25 fiscal year. The May Revision addresses deficits through an \$8.8 billion accounting shift (see [Proposition 98 Risk Factors](#) below) and a depletion of the \$8.4 billion Public School System Stabilization Account (PSSSA). As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending.

Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funding (e.g., Elementary and Secondary School Emergency Relief Fund and Expanded Learning Opportunities Grant) will expire on September 30, 2024. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant

and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

Finally, the cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.

Local Control Funding Formula

The Governor's Budget includes a 1.07% COLA to the LCFF. When combined with population adjustments and continued reliance on one-time funding, LCFF funding is approximately \$629 million higher for the 2024-25 fiscal year.

To fully fund the LCFF and maintain the level of current-year apportionments, the May Revision proposes withdrawing approximately \$5.8 billion from the Public School System Stabilization Account (PSSSA) for 2023-24 and another \$2.6 billion for 2024-25. However, this was modified by the May 27, 2024, agreement between the Governor and the California Teachers Association (CTA); see [Proposition 98 Risk Factors](#) below.

Declining enrollment protection for school districts will continue, allowing districts to use the greater of current year, prior year, or average of the three most recent prior years' average daily attendance (ADA). Charter schools will continue to be funded based on current year ADA. All LEAs should continue to develop multiple financial projection scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

Attendance Recovery and Instructional Continuity

The Governor's Budget proposes statutory changes to allow school districts and classroom-based charter schools to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time.

The intent behind the attendance recovery proposal is to (1) offset student absences and mitigate student learning loss, chronic absenteeism and related fiscal impacts to districts and classroom-based charter schools, and (2) provide attendance and instructional opportunities outside of the regular school day. The intent of the instructional continuity proposal is to facilitate continuity of learning during events that disrupt regular classroom instruction (e.g., emergencies). Highlights of the proposals are as follows:

Attendance Recovery

- In the May Revision, the governor proposed to delay implementation of the attendance recovery proposal until July 1, 2025.
- ADA recovery is capped at the lesser of the number of absences a student has accrued during the school year or 15 days and may be claimed in 15-minute increments of instruction when a student is under the immediate supervision and control of a

certificated employee and engaged in educational activities that are substantially equivalent in quality and content to what the student would receive in their regular classroom.

- ADA is credited to a student as a full day of attendance once the student has met the minimum daily instructional minute requirement for their grade span.
- Attendance recovery may be offered before or after school, on weekends, or during intersessional periods, and it must be credited to the school year in which the attendance recovery program is operated.
- Expanded Learning Opportunity Program (ELOP) funds may be used if a certificated staff member of the district or charter school is providing instruction and that instruction is substantially equivalent in quality and content to what the pupil would otherwise receive as part of their regular classroom-based instructional program.
- Participation is not mandatory and shall be at the election of the student, parent, or guardian.

Instructional Continuity

- The proposed implementation date of the instructional continuity proposal is fiscal year 2024-25.
- An instructional continuity program is capped at 15 days per school year unless it is medically necessary or a student is unable to attend due to an emergency situation. The May Revision eliminates the broader exemption for students experiencing significant personal difficulties that directly affect their ability to attend school.
- Instructional content must be substantially equivalent to what a student would receive in their regular classroom-based instructional program.
- A signed parental agreement is required and can be initiated at any time.

Beginning in fiscal year 2025-26, the instructional continuity proposal removes the distinction between short-term and long-term independent study by striking the references to independent study being offered for more than 14 days or less than 15 days (e.g., written agreement timeline).

When submitting J-13A requests for school closures and material decreases in ADA that occur after July 1, 2025, LEAs must certify that, as part of instructional continuity, they offered all affected pupils in-person or remote instruction within the home LEA, or support to enroll in or be temporarily assigned to another LEA, no later than five calendar days after the first day of a school closure or material decrease in attendance.

- In fiscal year 2024-25, LEAs that submit a Form J-13A request are required to adopt a plan to offer remote instruction through either an instructional continuity (IC) program or independent study within five calendar days of a school closure or material decrease in attendance.

Equity Multiplier and Local Accountability Plan

Equity multiplier funds are calculated based on school sites with prior year “nonstability rates” greater than 25 percent and prior year socioeconomically disadvantaged pupil rates of greater than 70 percent. Funding is allocated per unit based on the school site’s total prior year adjusted cumulative enrollment.

- **School site** is defined as an individual school in an eligible LEA and does not include the district office.
- **Nonstability Rate** means the percentage of pupils who are either enrolled for less than 245 continuous days between July 1 and June 30 of the prior school year or who exited a school between July 1 and June 30 of the prior school year due to truancy, expulsion, or for unknown reasons and without stable subsequent enrollment at another school, as identified in the stability rate data file.
- **Per-unit funding amount** is based on total statewide eligible enrollment and the amount of funds available, as reported in the stability rate data file.

Statutory proposed **changes to the equity multiplier at the May Revision** include:

- The definition of a school site is clarified to exclude a district office from individual schools in an eligible LEA.
- An eligible school site shall not receive funding of less than fifty thousand dollars (\$50,000); the May Revision adjusts this minimum funding amount by applying a COLA to this minimum.
- A school site deemed eligible based on prior-year data shall be deemed ineligible if the school site has closed in the year in which the funds are allocated.
- Unspent funds from any fiscal year provided to an LEA with a school site that has closed would be returned to the CDE. LEAs must report the total amount of unspent funds in accordance with instructions and forms prescribed and furnished by the superintendent of public instruction (SPI).

Learning Recovery & Arts and Music Block Grants

The January Governor’s Budget proposed new restrictions on LREBG expenditures. The proposal would require that LREBG expenditures be evidence-based as defined in federal law, and that they be based on a formal needs assessment that identifies the students who most need learning recovery. It targets services toward those students.

The May Revision eliminates the reference to these new provisions applying to unencumbered funds as of July 1, 2024, and instead clarifies that the new requirements apply to the use and expenditure of LREBG funds for the 2025-26, 2026-27 and 2027-28 school years. The LREBG needs assessment and planned expenditures would need to be included in the local control and accountability plan (LCAP) for July 1, 2025, through June 30, 2028. The CDE would be required to update the LCAP instructions accordingly by January 31, 2025.

Arts, Music & Instructional Materials Discretionary Block Grant (AMIMDBG)

The May Revision makes one technical adjustment to the AMIMDBG. Current law states that these funds are “available for encumbrance through June 30, 2025.” The May Revision changes the code to state that the funds are “available for expenditure through June 30, 2026.” In addition, the proposed change states that LEAs must report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

A-G Completion Improvement Grant

The May Revision makes one technical adjustment to the A-G Completion Grants. Current law states that these funds are “available for **encumbrance or expenditure** through June 30, 2026.” The May Revision changes the code to state that the funds are “available for **expenditure** through June 30, 2026.” The May revision also added a requirement for LEAs to report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

Expanded Learning Opportunities Program

The May Revision proposes new expenditure deadlines for both prior year ELOP funds and for future ELOP allocations. Under the proposal, any encumbered 2021-22 and 2022-23 ELOP funds must be expended by September 30, 2024. In addition, starting with the 2023-24 ELOP allocation, LEAs will have two fiscal years to expend the funds, meaning that the 2023-24 allocation would have to be expended by June 30, 2025, and the 2024-25 allocation would have to be expended by June 30, 2026, etc. Any funds not expended by the applicable deadline “shall be returned to the state.” Finally, there is legislative intent language that specifies, starting in 2025-26, “school districts and charter schools shall annually declare their operational intent to run the Expanded Learning Opportunities Program,” meaning that LEAs will need to opt in to the program to receive funding starting in 2025-26 if this intent language becomes law.

Planning Factors for 2024-25 and MYPs

Key planning factors for LEAs to include in their 2024-25 adopted budgets and multiyear projections (MYPs) based on the latest information available are listed below.

Planning Factor	2024-25	2025-26	2026-27
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Cost of Living Adjustment (COLA)			
LCFF COLA	1.07%	2.93%	3.08%
Special Education COLA	1.07%	2.93%	3.08%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.60%	28.00%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$177	\$177	\$177
Proposition 20 per ADA	\$72	\$72	\$72
Minimum Wage	\$16.50 ¹	\$17.00 ²	\$17.40 ³
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to- adult ratio ⁴	\$3,077	\$3,167	\$3,264
Mandated Block Grant			
Districts			
K-8 per ADA	\$38.21 ⁵	\$39.33 ^{5,6}	\$40.54 ^{5,6}
9-12 per ADA	\$73.62	\$75.78 ⁶	\$78.11 ⁶
Charters			
K-8 per ADA	\$20.06 ⁵	\$20.65 ^{5,6}	\$21.29 ^{5,6}
9-12 per ADA	\$55.76	\$57.39 ⁶	\$59.16 ⁶

¹Effective January 1, 2025.

²Effective January 1, 2026.

³Effective January 1, 2027.

⁴This ratio will decrease to 10-to-1 in 2025-26.

⁵These rates do not include the \$25 million proposed in the Governor's Budget for the cost of training to support mandated literacy screenings.

⁶These rates are calculated based on preliminary COLA projections.

Reserves and Reserve Cap

According to the SPI's letter, distributed on March 7, 2024, "the statutory limitation on school district reserves continues to be in effect for the 2024–25 budget period, pursuant to Education Code (EC) Section 42127.01(e)".

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

However, since the state budget will not be adopted until after district budgets are adopted, districts are advised to adhere to the 10 percent cap during this original budget cycle. After the state budget is approved, if the PSSSA withdrawals are enacted as outlined, the 10 percent reserve cap may be lifted at the 45-day budget revision.

Proposition 98 Risk Factors

On May 27, 2024, the governor and the CTA reached an agreement that would withdraw the accounting shift proposed in the May Revision and replace it with an alternative solution that changes the scoring of Proposition 98, suspends Proposition 98 in the current year, and adds a maintenance factor to be paid back to education in the future. The Legislature must either concur with this agreement or negotiate an alternate solution.

LEAs should be aware of the following risks if the proposed alternative solution is accepted:

- Cash deferrals. For example, possibly deferring the June 2025 apportionment to July 2025.
- Maintenance factor repaid through a restricted program.
- Possible reductions to existing programs or reductions in expansions to existing programs.
- The possible rescinding of unallocated grants.
- Creating a long-term obligation to education that could lead to future reductions.

How we got to this point

California revenues depend on three major tax revenue sources: sales, corporate, and personal. Of the three tax types, personal income tax is the most volatile. Over the last several years, California has seen significant revenue volatility, which resulted in the 2021 and 2022 budget acts showing higher growth assumptions than achieved, creating a misalignment between expenditures and revenues.

In 2022-23 and 2023-24, the revenue shortfall resulted in an \$8.8 billion overpayment of Proposition 98. To address the overpayment, in January and May the governor proposed an

accounting shift. In essence, the governor's proposal financed payments it had already made to schools by creating internal borrowing that would be repaid in future years. The repayment would have been recognized gradually over five years, beginning in 2025-26. The May 27, 2024 agreement with CTA changes this approach.

Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2024-25 budget and multiyear projection. The information provided for fiscal year 2024-25 and beyond includes the latest known proposals and projections to assist with multiyear planning. LEAs face near- and long-term challenges, including risks to the state revenue forecast, reduced ADA due to higher student absence rates, inflationary pressures including pension rate increases, expiring one-time funds, and declining enrollment. Because each LEA has unique funding and program needs, it remains essential that each LEA continually assess its individual situation, work closely with its COE, and plan accordingly to maintain fiscal solvency and educational program integrity.

Multi-Year Projections

LEAs are required to submit, along with their budgets, multi-year (current and two subsequent fiscal years) projections for the County School Service Fund.



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)		34,133.34	-0.78%	33,866.14	-0.78%	33,601.62
(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	28,104,634.00	-0.71%	27,904,634.00	-1.55%	27,472,696.00
2. Federal Revenues	8100-8299	3,500,000.00	0.00%	3,500,000.00	0.00%	3,500,000.00
3. Other State Revenues	8300-8599	313,093.95	0.00%	313,094.00	0.00%	313,094.00
4. Other Local Revenues	8600-8799	3,025,566.32	0.00%	3,025,566.32	0.00%	3,025,566.32
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	(2,019,107.18)	-8.64%	(1,844,691.18)	0.00%	(1,844,691.00)
6. Total (Sum lines A1 thru A5c)		32,924,187.09	-0.08%	32,898,603.14	-1.31%	32,466,665.32
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,166,805.86		6,264,957.08
b. Step & Column Adjustment				76,666.55		87,763.15
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				21,484.67		9,170.29
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,166,805.86	1.59%	6,264,957.08	1.55%	6,361,890.52
2. Classified Salaries						
a. Base Salaries				9,727,237.13		9,817,795.98
b. Step & Column Adjustment				142,541.37		173,127.82
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(51,982.52)		(117,259.27)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,727,237.13	0.93%	9,817,795.98	0.57%	9,873,664.53
3. Employee Benefits	3000-3999	9,306,198.62	5.81%	9,846,710.50	2.91%	10,132,937.09
4. Books and Supplies	4000-4999	1,694,432.92	-3.72%	1,631,432.50	0.00%	1,631,476.00
5. Services and Other Operating Expenditures	5000-5999	6,091,651.52	-14.06%	5,235,104.50	3.77%	5,432,367.00
6. Capital Outlay	6000-6999	220,000.00	-34.09%	145,000.00	0.00%	145,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,500,000.00	0.00%	3,500,000.00	0.00%	3,500,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,067,416.13)	-8.97%	(1,882,057.72)	-4.61%	(1,795,203.82)
9. Other Financing Uses						
a. Transfers Out	7600-7629	281,540.07	-11.20%	250,000.00	-100.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		34,920,449.99	-0.32%	34,808,942.84	1.36%	35,282,131.32
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,996,262.90)		(1,910,339.70)		(2,815,466.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		28,178,198.12		26,181,935.22		24,271,595.52
2. Ending Fund Balance (Sum lines C and D1)		26,181,935.22		24,271,595.52		21,456,129.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	26,181,935.22				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		24,271,595.52		21,456,129.52
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		26,181,935.22		24,271,595.52		21,456,129.52
E. AVAILABLE RESERVES						
1. County School Service Fund						
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		24,271,595.52		21,456,129.52
(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	3,465,933.29				
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,465,933.29		24,271,595.52		21,456,129.52
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)
Significant changes are anticipated in the two subsequent years related to grants and/or one-time restricted funds that are ending. This includes but is not limited to Elementary and Secondary School Emergency Relief Funds (ESSER III), Comprehensive Support and Improvement (CSI), In-Person Instruction (IPI), Substance Abuse and Mental Health Services (SAHMSA "Panetta"), Justice Assistance Grant (JAG), CalHOPE and Learning Recovery Emergency Block Grant (LREBG). Positions and extra work agreements have been reduced, removed or adjusted in subsequent years.						

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	8,875,494.00	0.00%	8,875,494.00	0.00%	8,875,494.00
2. Federal Revenues	8100-8299	1,686,475.14	-46.62%	900,233.00	-15.95%	756,626.00
3. Other State Revenues	8300-8599	13,568,919.57	-1.50%	13,365,794.00	2.19%	13,657,974.00
4. Other Local Revenues	8600-8799	9,587,087.88	-3.10%	9,289,814.00	-12.32%	8,145,613.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,019,107.18	-8.64%	1,844,691.18	0.00%	1,844,691.18
6. Total (Sum lines A1 thru A5c)		35,737,083.77	-4.09%	34,276,026.18	-2.90%	33,280,398.18
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,706,723.67		8,321,706.08
b. Step & Column Adjustment				63,305.08		67,635.05
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(448,322.67)		(151,270.87)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,706,723.67	-4.42%	8,321,706.08	-1.01%	8,238,070.26
2. Classified Salaries						
a. Base Salaries				8,074,849.90		7,721,925.10
b. Step & Column Adjustment				132,466.90		148,344.56
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(485,391.70)		(532,697.71)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,074,849.90	-4.37%	7,721,925.10	-4.98%	7,337,571.95
3. Employee Benefits	3000-3999	11,184,829.00	-0.73%	11,102,982.50	1.44%	11,262,580.00
4. Books and Supplies	4000-4999	784,004.80	-19.62%	630,212.60	-1.25%	622,323.00
5. Services and Other Operating Expenditures	5000-5999	5,636,471.39	-13.43%	4,879,604.38	-6.84%	4,545,922.00
6. Capital Outlay	6000-6999	40,276.00	-74.49%	10,276.00	0.00%	10,276.00
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	1,946,449.34	-9.52%	1,761,090.93	-4.93%	1,674,237.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
11. Total (Sum lines B1 thru B10)		37,373,604.10	-5.21%	35,427,797.59	-2.08%	34,690,980.21
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,636,520.33)		(1,151,771.41)		(1,410,582.03)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,939,086.52		5,302,566.19		4,150,794.78
2. Ending Fund Balance (Sum lines C and D1)		5,302,566.19		4,150,794.78		2,740,212.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,302,566.19		4,150,794.78		2,740,212.75
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)		5,302,566.19		4,150,794.78		2,740,212.75
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.						
Significant changes are anticipated in the two subsequent years related to grants and/or one-time restricted funds that are ending. This includes but is not limited to Elementary and Secondary School Emergency Relief Funds (ESSER III), Comprehensive Support and Improvement (CSI), In-Person Instruction (IPI), Substance Abuse and Mental Health Services (SAHMSA "Panetta"), Justice Assistance Grant (JAG), CalHOPE and Learning Recovery Emergency Block Grant (LREBG). Positions and extra work agreements have been reduced, removed or adjusted in subsequent years.						

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)		34,133.34	-0.78%	33,866.14	-0.78%	33,601.62
(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	36,980,128.00	-0.54%	36,780,128.00	-1.17%	36,348,190.00
2. Federal Revenues	8100-8299	5,186,475.14	-15.16%	4,400,233.00	-3.26%	4,256,626.00
3. Other State Revenues	8300-8599	13,882,013.52	-1.46%	13,678,888.00	2.14%	13,971,068.00
4. Other Local Revenues	8600-8799	12,612,654.20	-2.36%	12,315,380.32	-9.29%	11,171,179.32
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%	.18
6. Total (Sum lines A1 thru A5c)		68,661,270.86	-2.17%	67,174,629.32	-2.13%	65,747,063.50
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,873,529.53		14,586,663.16
b. Step & Column Adjustment				139,971.63		155,398.20
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(426,838.00)		(142,100.58)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,873,529.53	-1.93%	14,586,663.16	0.09%	14,599,960.78
2. Classified Salaries						
a. Base Salaries				17,802,087.03		17,539,721.08
b. Step & Column Adjustment				275,008.27		321,472.38
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(537,374.22)		(649,956.98)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,802,087.03	-1.47%	17,539,721.08	-1.87%	17,211,236.48
3. Employee Benefits	3000-3999	20,491,027.62	2.24%	20,949,693.00	2.13%	21,395,517.09
4. Books and Supplies	4000-4999	2,478,437.72	-8.75%	2,261,645.10	-0.35%	2,253,799.00
5. Services and Other Operating Expenditures	5000-5999	11,728,122.91	-13.76%	10,114,708.88	-1.35%	9,978,289.00
6. Capital Outlay	6000-6999	260,276.00	-40.34%	155,276.00	0.00%	155,276.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,500,000.00	0.00%	3,500,000.00	0.00%	3,500,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(120,966.79)	0.00%	(120,966.79)	0.00%	(120,966.82)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,281,540.07	-2.46%	1,250,000.00	-20.00%	1,000,000.00
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)		72,294,054.09	-2.85%	70,236,740.43	-0.38%	69,973,111.53
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,632,783.23)		(3,062,111.11)		(4,226,048.03)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		35,117,284.64		31,484,501.41		28,422,390.30
2. Ending Fund Balance (Sum lines C and D1)		31,484,501.41		28,422,390.30		24,196,342.27
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,302,566.19		4,150,794.78		2,740,212.75
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	26,181,935.22		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		24,271,595.52		21,456,129.52
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,484,501.41		28,422,390.30		24,196,342.27
E. AVAILABLE RESERVES						
1. County School Service Fund						
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		24,271,595.52		21,456,129.52
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	3,465,933.29		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)		3,465,933.29		24,271,595.52		21,456,129.52
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.79%		34.56%		30.66%
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):						
SC						
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)		8,042,308.00		8,042,308.00		8,042,308.00
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)		72,294,054.09		70,236,740.43		69,973,111.53
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		72,294,054.09		70,236,740.43		69,973,111.53
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)		72,294,054.09		70,236,740.43		69,973,111.53
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,168,821.62		2,107,102.21		2,099,193.35
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		766,000.00		766,000.00		766,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,168,821.62		2,107,102.21		2,099,193.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2023-24
2023-24 Estimated Actuals

	Various	06XX/1400	0830		33XX/65XX	CATS	8150	9XXX		
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	15,794,296	12,865,399	-	28,659,695	8,875,494	-	-	-	8,875,494	37,535,189
Federal Revenues	-	-	-	-	556,449	2,457,411	-	-	3,013,861	3,013,861
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	308,664	-	-	308,664	5,498,857	6,627,958	-	-	12,126,816	12,435,480
Other Local Revenues	4,446,581	35	-	4,446,615	-	500,000	-	11,315,135	11,815,135	16,261,750
Total Revenue	25,049,541	12,865,433	-	37,914,974	14,930,800	9,585,370	-	11,315,135	35,831,305	73,746,279
Expenditures										
Certificated Salaries	2,137,162	3,230,778	-	5,367,940	3,841,160	3,048,043	-	1,516,199	8,405,402	13,773,342
Classified Salaries	5,956,745	1,927,718	68,285	7,952,748	3,938,120	1,311,855	371,446	2,458,194	8,079,616	16,032,363
Employee Benefits	4,572,807	2,610,220	45,698	7,228,724	5,104,411	3,298,149	243,266	1,725,868	10,371,694	17,600,418
Books and Supplies	918,498	924,874	30,989	1,874,361	79,017	629,422	56,485	438,376	1,203,300	3,077,662
Services, Other Operating Expenditures	3,275,519	1,813,619	13,405	5,102,543	1,465,325	1,032,678	284,145	3,093,468	5,875,616	10,978,160
Capital Outlay	10,178	320,000	-	330,178	-	-	-	-	-	330,178
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(3,382,459)	1,140,962	9,748	(2,231,749)	871,003	594,762	73,244	544,831	2,083,840	(147,908)
Total Expenditures	17,988,450	11,968,170	168,125	30,124,745	15,299,036	9,914,909	1,028,586	9,776,937	36,019,469	66,144,214
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(6,405,328)	(60,850)	-	(6,466,178)	-	-	-	(1,079,628)	(1,079,628)	(7,545,806)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,596,715)	(379,746)	168,125	(1,808,336)	362,401	35,375	1,200,000	210,561	1,808,336	-
Total Transfers	(8,002,043)	(440,596)	168,125	(8,274,514)	362,401	35,375	1,200,000	(869,067)	728,708	(7,545,806)
Beginning Balance	25,780,072	2,882,411	-	28,662,483	147,652	3,346,527	972,380	1,931,985	6,398,544	35,061,027
Audit Adjustment	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Balance	25,780,072	2,882,411	-	28,662,483	# 147,652	3,346,527	972,380	1,931,985	6,398,544	35,061,027
Net Increase (Decrease) in Fund Balance	(940,952)	456,668	-	(484,284)	(5,835)	(294,165)	171,414	669,131	540,545	56,261
Ending Fund Balance	24,839,120	3,339,079	-	28,178,199	# 141,817	3,052,362	1,143,794	2,601,116	6,939,089	35,117,288
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	141,817	3,052,362	1,143,794	2,601,116	6,939,089	6,939,089
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	24,839,120	3,339,079	-	28,178,199	-	-	-	-	-	28,178,199
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Certainty	-	-	-	-	-	-	-	-	-	-

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2023-24
2023-24 Estimated Actuals

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 40	Fund 56	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Capitalty Outlay	Debt Service	Retiree Benefit Trust	Total of All Funds
Revenues													
LCFF Revenues	37,535,189	1,771,848	-	-	-	-	200,000	-	-	-	-	-	39,507,037
Federal Revenues	3,013,861	181,596	-	-	389,602	78,114	-	-	-	-	-	-	3,663,173
Federal Pass Through	4,500,000	-	4,232,853	-	-	-	-	-	-	-	-	-	8,732,853
Other State Revenues	12,435,480	266,446	2,668,480	60,240	967,607	127,755	-	-	-	-	-	-	16,526,007
Other Local Revenues	16,261,750	386,830	169,096	1,720	241,953	2,781	75,506	241,131	60,474	-	54,605	1,500,000	18,995,847
Total Revenue	73,746,279	2,606,720	7,070,430	61,961	1,599,162	208,650	275,506	241,131	60,474	-	54,605	1,500,000	87,424,918
Expenditures													
Certificated Salaries	13,773,342	1,019,312	-	-	33,925	-	-	-	-	-	-	-	14,826,579
Classified Salaries	16,032,363	426,298	-	29,031	408,581	-	-	-	-	-	-	-	16,896,273
Employee Benefits	17,600,418	732,234	-	23,184	226,940	-	-	-	-	-	-	-	18,582,776
Books and Supplies	3,077,662	194,396	-	5,145	265,097	211,850	-	-	-	-	-	-	3,754,149
Services, Other Operating Expenditures	10,978,160	281,240	-	12	568,518	-	512,045	-	1,800	-	-	809,786	13,151,561
Capital Outlay	330,178	50,000	-	-	-	-	-	-	63,138	-	-	-	443,315
Other Outgo	-	-	3,666,527	-	-	-	-	-	-	-	624,755	-	4,291,282
Pass Through	4,500,000	-	4,496,766	-	-	-	-	-	-	-	-	-	8,996,766
Indirect Costs	(147,908)	32,631	-	2,869	112,409	-	-	-	-	-	-	-	0
Total Expenditures	66,144,214	2,736,111	8,163,293	60,240	1,615,471	211,850	512,045	-	64,938	-	624,755	809,786	80,942,703
Interfund Transfers													
Transfers In	-	-	-	-	-	60,850	-	-	-	3,500,000	3,984,956	-	7,545,806
Transfers Out	(7,545,806)	-	-	-	-	-	-	-	-	-	-	-	(7,545,806)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	(7,545,806)	-	-	-	-	60,850	-	-	-	3,500,000	3,984,956	-	-
Beginning Balance	35,061,027	1,582,828	1,376,835	16,435	146,116	45,638	1,378,263	3,104,802	737,923	-	2,254,057	12,059,549	57,763,474
Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Balance	35,061,027	1,582,828	1,376,835	16,435	146,116	45,638	1,378,263	3,104,802	737,923	-	-	12,059,549	57,763,474
Net Increase (Decrease) in Fund Balance	56,261	(129,391)	(1,092,863)	1,720	(16,309)	57,650	(236,539)	241,131	(4,463)	3,500,000	3,414,806	690,214	6,482,217
Ending Fund Balance	35,117,288	1,453,437	283,972	18,156	129,807	103,288	1,141,724	3,345,933	733,460	3,500,000	3,414,806	12,749,763	64,245,690
Components of Ending Fund Balance:													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	6,939,089	419,976	283,972	18,156	126,921	103,288	-	-	733,460	-	-	12,749,763	21,374,625
Committed	-	-	-	-	-	-	1,141,724	-	-	-	-	-	1,141,724
Assigned	28,178,199	951,378	-	-	2,886	-	-	-	-	-	-	-	29,132,462
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Certainty	-	82,083	-	-	-	-	-	3,345,933	-	3,500,000	3,414,806	-	6,914,806
													3,428,017

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2024-25
2024-25 Adopted Budget

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	CATS Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	13,825,017	14,279,617	-	28,104,634	8,875,494	-	-	-	8,875,494	36,980,128
Federal Revenues	-	-	-	-	532,320	1,154,155	-	-	1,686,475	1,686,475
Federal Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Other State Revenues	313,094	-	-	313,094	7,099,260	6,469,659	-	-	13,568,920	13,882,014
Other Local Revenues	3,025,566	-	-	3,025,566	-	600,000	-	8,987,088	9,587,088	12,612,654
Total Revenue	20,663,678	14,279,617	-	34,943,294	16,507,074	8,223,814	-	8,987,088	33,717,977	68,661,271
Expenditures										
Certificated Salaries	2,159,954	3,938,029	68,823	6,166,806	4,236,448	2,815,271	-	1,655,005	8,706,724	14,873,530
Classified Salaries	7,197,777	2,474,482	54,977	9,727,237	4,279,520	1,189,710	455,390	2,150,230	8,074,850	17,802,087
Employee Benefits	5,513,203	3,727,486	65,509	9,306,199	5,860,241	3,089,235	310,297	1,925,057	11,184,829	20,491,028
Books and Supplies	839,745	817,738	36,950	1,694,433	69,846	155,177	175,300	383,682	784,005	2,478,438
Services, Other Operating Expenditures	4,315,285	1,763,806	12,560	6,091,652	1,697,880	1,174,159	413,720	2,350,713	5,636,471	11,728,123
Capital Outlay	220,000	-	-	220,000	-	40,276	-	-	40,276	260,276
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Indirect Costs	(3,080,646)	996,097	17,134	(2,067,416)	909,198	496,240	106,074	434,937	1,946,449	(120,967)
Total Expenditures	20,665,318	13,717,639	255,953	34,638,910	17,053,133	8,960,067	1,460,781	8,899,624	36,373,604	71,012,514
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(281,540)	-	-	(281,540)	-	-	-	(1,000,000)	(1,000,000)	(1,281,540)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,744,288)	(530,772)	255,953	(2,019,107)	546,059	-	1,200,000	273,049	2,019,107	-
Total Transfers	(2,025,828)	(530,772)	255,953	(2,300,647)	546,059	-	1,200,000	(726,951)	1,019,107	(1,281,540)
Beginning Balance	24,839,120	3,339,079	-	28,178,199	141,817	3,052,362	1,143,794	2,601,116	6,939,089	35,117,288
Net Increase (Decrease) in Fund Balance	(2,027,469)	31,206	-	(1,996,263)	-	(736,253)	(260,781)	(639,487)	(1,636,521)	(3,632,784)
Ending Fund Balance	22,811,651	3,370,285	-	26,181,936	141,817	2,316,109	883,013	1,961,629	5,302,568	31,484,504
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	141,817	2,316,109	883,013	1,961,629	5,302,568	5,302,568
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	22,811,651	3,370,285	-	26,181,936	-	-	-	-	-	26,181,936
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Certainty	-	-	-	-	-	-	-	-	-	-

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2024-25
2024-25 Adopted Budget

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 40	Fund 56	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Capital Outlay	Debt Service	Retiree Benefit Trust	Total of All Funds
Revenues													
LCFF Revenues	36,980,128	2,025,204	-	-	-	-	200,000	-	-	-	-	-	39,205,332
Federal Revenues	1,686,475	166,689	-	-	342,959	77,500	-	-	-	-	-	-	2,273,623
Federal Pass Through	3,500,000	-	4,046,766	-	-	-	-	-	-	-	-	-	7,546,766
Other State Revenues	13,882,014	272,239	3,995,542	79,164	896,763	151,000	-	-	-	-	-	-	19,276,722
Other Local Revenues	12,612,654	456,372	60,000	1,000	265,426	2,500	40,000	120,000	30,000	-	96,000	1,700,000	15,383,952
Total Revenue	68,661,271	2,920,504	8,102,308	80,164	1,505,148	231,000	240,000	120,000	30,000	-	96,000	1,700,000	83,686,395
Expenditures													
Certificated Salaries	14,873,530	1,098,383	-	-	34,943	-	-	-	-	-	-	-	16,006,855
Classified Salaries	17,802,087	587,538	-	12,222	419,402	-	-	-	-	-	-	-	18,821,249
Employee Benefits	20,491,028	1,012,765	-	10,157	270,243	-	-	-	-	-	-	-	21,784,192
Books and Supplies	2,478,438	106,982	-	51,037	63,158	231,000	-	-	-	-	-	-	2,930,615
Services, Other Operating Expenditures	11,728,123	324,035	-	-	610,232	-	160,000	-	-	-	-	750,847	13,573,237
Capital Outlay	260,276	-	-	-	-	-	-	-	1,045,000	-	-	-	1,305,276
Other Outgo	-	-	3,995,542	-	-	-	-	-	-	-	-	-	4,620,298
Pass Through	3,500,000	-	4,046,766	-	-	-	-	-	-	-	624,756	-	7,546,766
Indirect Costs	(120,967)	22,022	-	5,748	93,196	-	-	-	-	-	-	-	-
Total Expenditures	71,012,514	3,151,726	8,042,308	79,164	1,491,174	231,000	160,000	-	1,045,000	-	624,756	750,847	86,588,489
Interfund Transfers													
Transfers In	-	-	-	-	-	-	-	-	281,540	-	1,000,000	-	1,281,540
Transfers Out	(1,281,540)	-	-	-	-	-	-	-	-	-	-	-	(1,281,540)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	(1,281,540)	-	-	-	-	-	-	-	281,540	-	1,000,000	-	-
Beginning Balance	35,117,288	1,453,437	283,972	18,156	129,807	103,288	1,141,724	3,345,933	733,460	3,500,000	3,414,806	12,749,763	61,991,633
Net Increase (Decrease) in Fund Balance	(3,632,784)	(231,222)	60,000	1,000	13,974	-	80,000	120,000	(733,460)	-	471,244	949,153	(2,902,095)
Ending Fund Balance	31,484,504	1,222,215	343,972	19,156	143,781	103,288	1,221,724	3,465,933	-	3,500,000	3,886,050	13,698,916	59,089,538
Components of Ending Fund Balance:													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	5,302,568	402,065	343,972	19,156	139,858	103,288	-	-	-	-	-	13,698,916	20,009,823
Committed	-	-	-	-	-	-	1,221,724	-	-	-	-	-	1,221,724
Assigned	26,181,936	725,597	-	-	3,923	-	-	-	-	-	-	-	26,911,456
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	3,500,000	-	-	3,500,000
Committed (COPS)	-	-	-	-	-	-	-	-	-	-	3,886,050	-	3,886,050
Reserve for Economic Certainty	-	94,552	-	-	-	-	-	3,465,933	-	-	-	-	3,560,485

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2025-26
2024-25 Adopted Budget

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	13,915,935	13,988,699	-	27,904,634	8,875,494	-	-	-	8,875,494	36,780,128
Federal Revenues	-	-	-	-	532,320	367,913	-	-	900,233	900,233
Federal Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Other State Revenues	313,094	-	-	313,094	7,551,873	5,813,920	-	-	13,365,794	13,678,888
Other Local Revenues	3,025,566	-	-	3,025,566	-	600,000	-	8,689,814	9,289,814	12,315,380
Total Revenue	20,754,596	13,988,699	-	34,743,294	16,959,687	6,781,833	-	8,689,814	32,431,335	67,174,629
Expenditures										
Certificated Salaries	2,172,534	4,022,706	69,717	6,264,957	4,291,522	2,493,462	-	1,536,722	8,321,706	14,586,663
Classified Salaries	7,307,983	2,454,176	55,637	9,817,796	4,330,875	843,068	460,855	2,087,128	7,721,925	17,539,721
Employee Benefits	5,923,642	3,854,440	68,628	9,846,711	6,186,058	2,708,280	325,557	1,883,088	11,102,983	20,949,694
Books and Supplies	776,745	817,738	36,950	1,631,433	69,846	60,335	150,300	349,732	630,213	2,261,647
Services, Other Operating Expenditures	3,458,738	1,763,806	12,560	5,235,105	1,697,880	768,035	388,720	2,024,970	4,879,604	10,114,709
Capital Outlay	145,000	-	-	145,000	-	10,276	-	-	10,276	155,276
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Indirect Costs	(2,925,153)	1,025,962	17,134	(1,882,058)	929,566	349,593	102,159	379,773	1,761,091	(120,967)
Total Expenditures	20,359,488	13,938,829	260,626	34,558,944	17,505,745	7,233,050	1,427,591	8,261,412	34,427,798	68,986,742
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(250,000)	-	-	(250,000)	-	-	-	(1,000,000)	(1,000,000)	(1,250,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,574,545)	(530,772)	260,626	(1,844,691)	546,059	-	1,200,000	98,633	1,844,691	-
Total Transfers	(1,824,545)	(530,772)	260,626	(2,094,691)	546,059	-	1,200,000	(901,367)	844,691	(1,250,000)
Beginning Balance	22,811,651	3,370,285	-	26,181,936	141,817	2,316,109	883,013	1,961,629	5,302,568	31,484,504
Net Increase (Decrease) in Fund Balance	(1,429,437)	(480,903)	-	(1,910,340)	-	(451,216)	(227,591)	(472,966)	(1,151,773)	(3,062,113)
Ending Fund Balance	21,382,214	2,889,382	-	24,271,596	141,817	1,864,893	655,422	1,488,663	4,150,795	28,422,390
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	141,817	1,864,893	655,422	1,488,663	4,150,795	4,150,795
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	21,382,214	2,889,382	-	24,271,596	-	-	-	-	-	24,271,596
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2026-27
2024-25 Adopted Budget

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	13,540,259	13,932,437	-	27,472,696	8,875,494	-	-	-	8,875,494	36,348,190
Federal Revenues	-	-	-	-	532,320	224,306	-	-	756,626	756,626
Federal Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Other State Revenues	313,094	-	-	313,094	8,036,053	5,621,920	-	-	13,657,974	13,971,068
Other Local Revenues	3,025,566	-	-	3,025,566	-	600,000	-	7,545,613	8,145,613	11,171,179
Total Revenue	20,378,920	13,932,437	-	34,311,356	17,443,867	6,446,226	-	7,545,613	31,435,707	65,747,063
Expenditures										
Certificated Salaries	2,291,266	4,000,002	70,624	6,361,891	4,347,312	2,435,388	-	1,455,371	8,238,070	14,599,961
Classified Salaries	7,383,733	2,433,626	56,305	9,873,665	4,382,845	853,185	466,385	1,635,157	7,337,572	17,211,237
Employee Benefits	6,123,342	3,937,713	71,882	10,132,937	6,540,690	2,769,312	343,201	1,609,377	11,262,580	21,395,517
Books and Supplies	776,788	817,738	36,950	1,631,476	69,846	60,292	150,300	341,885	622,323	2,253,799
Services, Other Operating Expenditures	3,656,000	1,763,806	12,560	5,432,367	1,697,880	563,321	388,720	1,896,002	4,545,922	9,978,289
Capital Outlay	145,000	-	-	145,000	-	10,276	-	-	10,276	155,276
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Indirect Costs	(2,838,299)	1,025,962	17,134	(1,795,204)	951,354	325,223	102,159	295,501	1,674,237	(120,967)
Total Expenditures	21,037,830	13,978,847	265,454	35,282,131	17,989,926	7,016,997	1,450,764	7,233,292	33,690,980	68,973,111
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	(1,000,000)	(1,000,000)	(1,000,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,579,373)	(530,772)	265,454	(1,844,691)	546,059	-	1,200,000	98,633	1,844,691	-
Total Transfers	(1,579,373)	(530,772)	265,454	(1,844,691)	546,059	-	1,200,000	(901,367)	844,691	(1,000,000)
Beginning Balance	21,382,214	2,889,382	-	24,271,596	141,817	1,864,893	655,422	1,488,663	4,150,795	28,422,390
Net Increase (Decrease) in Fund Balance	(2,238,283)	(577,183)	-	(2,815,466)	-	(570,771)	(250,764)	(589,047)	(1,410,582)	(4,226,048)
Ending Fund Balance	19,143,931	2,312,199	-	21,456,130	141,817	1,294,122	404,658	899,616	2,740,213	24,196,342
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	141,817	1,294,122	404,658	899,616	2,740,213	2,740,213
Assigned	19,143,931	2,312,199	-	21,456,130	-	-	-	-	-	21,456,130
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-

Other Forms

Form A - Average Daily Attendance

**Form ESMOE - Every Student Succeeds
Act Maintenance of Effort**

Form CASH - Cashflow Worksheet

Form ICR - Indirect Cost Rate Worksheet

Form PGM - EPA (Summary by Function)

Form L - Lottery



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)						
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)	0.00	0.00	0.00	0.00	0.00	0.00
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]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	27.50	34.48	66.67	30.00	30.00	54.21
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	833.30	880.00	880.00	871.20	871.20	880.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	860.80	914.48	946.67	901.20	901.20	934.21
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	84.55	84.55	84.55	54.70	54.70	54.70
c. Special Education-NPS/LCI						
d. Special Education Extended Year	6.35	6.35	6.35	6.35	6.35	6.35
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	90.90	90.90	90.90	61.05	61.05	61.05
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	951.70	1,005.38	1,037.57	962.25	962.25	995.26
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	34,403.23	34,403.23	34,403.23	34,133.34	34,133.34	34,133.34
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	155.41	155.41	155.41	150.00	150.00	150.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	155.41	155.41	155.41	150.00	150.00	150.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	155.41	155.41	155.41	150.00	150.00	150.00

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	76,426,130.85
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,836,788.50
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	1,992,356.18
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	380,177.54
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	4,500,000.00
5. Interfund Transfers Out	All	9300	7600-7629	7,545,805.75
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,207.63
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)				14,428,547.10
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	3,199.72
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)				58,163,994.97
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)				1,069.89
B. Expenditures per ADA (Line I.E divided by Line II.A)				54,364.46

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.)	48,841,531.21	45,368.15
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)	48,841,531.21	45,368.15
B. Required effort (Line A.2 times 90%)	43,957,378.09	40,831.34
C. Current year expenditures (Line I.E and Line II.B)	58,163,994.97	54,364.46
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) 3,915,364.75
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. 0.00
 - 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) 44,508,070.78

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) 8.80%

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. 0.00
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) 3,489,059.36
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,109,604.77

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	73,425.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	2,399.24
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)	306,994.23
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)	27,130.96
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)	5,008,613.56
9. Carry-Forward Adjustment (Part IV, Line F)	(55,102.11)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,953,511.45
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	23,232,209.07
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,204,710.47
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,625,077.60
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	62,511.13
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,892,356.18
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)	1,088,174.20
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
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)	2,785,049.35
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)	1,131,620.75
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)	3,181,576.52
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)	1,329,035.40
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)	57,371.62
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,366,939.29
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)	59,956,631.58
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)	8.35%
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)	8.26%

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)	5,008,613.56
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(105,302.23)
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 (8.27%) 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 (8.27%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.27%) times Part III, Line B19); zero if positive	(55,102.11)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(55,102.11)
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:	8.26%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-27551.05) is applied to the current year calculation and the remainder (\$-27551.06) is deferred to one or more future years:	8.31%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-18367.37) is applied to the current year calculation and the remainder (\$-36734.74) is deferred to one or more future years:	8.32%
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)	(55,102.11)

Approved indirect cost rate: 8.27%
Highest rate used in any program: 8.27%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	346,720.81	28,673.81	8.27%
01	3025	97,759.31	8,084.69	8.27%
01	3183	50,618.82	4,186.18	8.27%
01	3212	165,042.53	13,649.01	8.27%
01	3213	902,651.95	74,649.71	8.27%
01	3310	411,733.10	28,106.34	6.83%
01	3327	13,213.26	1,092.74	8.27%
01	3385	94,489.70	7,814.30	8.27%
01	4035	20,027.71	1,656.29	8.27%
01	5630	127,663.14	10,557.74	8.27%
01	5632	10,265.94	848.99	8.27%
01	5810	924,949.21	64,743.21	7.00%
01	6018	2,368,056.59	195,838.28	8.27%
01	6054	36,583.46	3,025.45	8.27%
01	6057	60,226.16	4,980.70	8.27%
01	6333	184,723.38	15,276.62	8.27%
01	6388	593,327.63	23,167.42	3.90%
01	6500	12,564,559.76	784,987.83	6.25%
01	6510	734,527.68	44,585.90	6.07%
01	6520	72,158.88	4,416.13	6.12%
01	6680	34,635.63	2,864.37	8.27%
01	6685	34,635.63	2,864.37	8.27%
01	6695	129,404.10	10,701.72	8.27%
01	6762	478,919.37	39,606.63	8.27%
01	7032	99,994.46	8,269.54	8.27%
01	7366	207,591.72	17,167.84	8.27%
01	7368	36,578.72	3,025.06	8.27%
01	7412	118,955.05	9,836.95	8.27%
01	7413	69,271.27	5,728.73	8.27%
01	7422	81,145.55	6,710.00	8.27%
01	7810	468,927.35	38,648.91	8.24%
01	8150	955,342.14	73,244.28	7.67%
01	9010	9,232,105.07	544,830.54	5.90%
09	3182	164,728.00	13,623.00	8.27%
09	3310	2,997.14	247.86	8.27%
09	6266	19,635.17	1,623.83	8.27%
09	6500	134,286.72	10,665.52	7.94%

09	6762	78,239.59	6,470.41	8.27%
11	6391	57,371.62	2,868.58	5.00%
12	5035	246,604.79	19,939.36	8.09%
12	5055	49,059.76	4,057.24	8.27%
12	5160	64,598.69	5,342.31	8.27%
12	6045	7,468.31	435.69	5.83%
12	6100	2,311.81	191.19	8.27%
12	6102	63,232.18	5,229.30	8.27%
12	6110	335,425.32	27,739.68	8.27%
12	6123	6,138.80	507.68	8.27%
12	6127	218,293.76	18,052.90	8.27%
12	6128	135,270.59	11,186.88	8.27%
12	9010	238,535.28	19,726.87	8.27%

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	798,911.62	19,774.28	203,028.93	1,021,714.83
2. State Lottery Revenue	8560	201,929.00		79,585.00	281,514.00
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)		1,000,840.62	19,774.28	282,613.93	1,303,228.83
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	45,000.00		0.00	45,000.00
2. Classified Salaries	2000-2999	30,000.00		0.00	30,000.00
3. Employee Benefits	3000-3999	5,202.07		0.00	5,202.07
4. Books and Supplies	4000-4999	44,544.50		29,045.00	73,589.50
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,200.00			1,200.00
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			10,000.00	10,000.00
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)		125,946.57	0.00	39,045.00	164,991.57
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	874,894.05	19,774.28	243,568.93	1,138,237.26
D. COMMENTS:					
Access to online instructional curriculum and 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.

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
2023-24 ESTIMATED ACTUALS FORM CASH**

		2023-24 Budget Estimated Actuals	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. Beginning Cash	9110	39,646,980.33	39,646,980	35,326,872	34,401,373	33,566,195	29,103,016	28,187,484	34,643,179	32,673,460	33,163,413	34,243,616	40,207,236	40,762,063	35,282,401	39,646,980
B. Receipts																
Revenue Limit:																
State Aid	8010-8019	22,683,324	727,274	727,274	2,608,382	1,309,092	1,309,092	2,608,527	1,309,092	1,931,177	3,967,850	1,931,177	2,679,299	1,171,497	403,590	22,683,324
Property Tax	8020-8079	15,051,629	-	65,267	220,001	31,189	17,517	6,711,578	1,114,686	82,261	15,115	5,784,042	1,004,777	5,197	-	15,051,629
Other	8080-8099	(199,764)	-	-	-	-	-	-	-	-	-	236	-	(200,000)	-	(199,764)
Federal Revenues	8100-8299	7,513,861	13,889	768,942	-	630,382	464,045	34,320.00	106,473	1,171,576	810,387	94,493	68,701	2,252,078	1,098,575	7,513,861
Other State Rev	8300-8599	12,435,480	52,985	149,954	331,052	412,023	2,269,384	727,094	711,501	882,145	870,484	2,072,701	830,289	2,214,316	911,553	12,435,480
Other Local Rev	8600-8799	16,261,750	1,547,958	461,586	965,566	847,300	991,837	997,734.10	305,892	1,687,263	843,709	2,276,349	1,666,195	3,042,106.53	628,254	16,261,750
Interfund Transfers	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts		73,746,279	2,342,106	2,173,023	4,125,001	3,229,986	5,051,875	11,079,253	3,547,643	5,754,423	6,507,544	12,158,997	6,249,261	8,485,195	3,041,972	73,746,279
C. Disbursements																
Certificated Salary	1000-1999	13,773,342	404,822	1,269,830	1,223,301	1,230,465	1,236,669	1,261,111	1,261,804	1,195,750	1,234,709	1,219,969	1,195,947	600,000	438,967	13,773,342
Classified Salary	2000-2999	16,032,363	807,919	1,321,066	1,283,592	1,375,674	1,395,846	1,431,361	1,331,811	1,359,296	1,413,882	1,440,392	1,442,238	1,000,284	429,002	16,032,364
Employee Benefits	3000-3999	17,600,418	683,461	1,406,692	1,403,439	1,428,371	1,507,930	1,505,756	1,497,537	1,502,280	1,522,010	1,534,182	1,529,425	1,621,638	457,696	17,600,418
Supplies/Services	4000-5999	14,055,821	1,530,287	719,460	583,651	889,630	548,874	(207,593)	855,641	738,547	883,948	1,164,147	574,341	3,168,232	2,606,656	14,055,821
Capital Outlays	6000-6599	330,178	-	87,112	39,979	46,476	-	93,951	-	-	-	10,195	46,498	5,966	-	330,178
Other Outgo	7000-7499	4,352,092	-	-	701,634	-	-	685,360	-	841,956	646,053	(13,624)	-	1,490,713	-	4,352,092
Interfund Transf Out	7600-7629	7,545,806	-	-	-	4,653	-	-	576,073	-	-	1,405,328	498,901	5,026,012.40	34,838	7,545,806
Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements		73,690,019	3,426,489	4,804,160	5,235,595	4,975,269	4,689,319	4,769,946	5,522,866	5,637,829	5,700,603	6,760,589	5,287,351	12,912,845	3,967,159	73,690,020
Accounts Receivable	9120-9330	2,066,415	(1,117,003)	1,678,739	376,560	888,482	244,539	(32,605)	(59,507)	66,542	20,188	533,638	7,578	(540,735)	-	2,066,415
Accounts Payable	9510-9659	(7,412,440)	(2,118,722)	26,899	(101,144)	(3,606,376)	(1,522,627)	178,993	65,010	306,818	253,075	31,574	(414,661)	(511,277)	-	(7,412,440)
D. Net Cash Flow			(4,320,109)	(925,499)	(835,178)	(4,463,179)	(915,532)	6,455,696	(1,969,720)	489,954	1,080,203	5,963,619	554,827	(5,479,662)	(925,187)	(5,289,766)
E. Ending Cash			35,326,872	34,401,373	33,566,195	29,103,016	28,187,484	34,643,179	32,673,460	33,163,413	34,243,616	40,207,236	40,762,063	35,282,401	34,357,214	34,357,214

ACTUAL = BLUE
TENTATIVE = PURPLE
PROJECTED = ORANGE

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		Object Codes
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	5,877,156.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		5,877,156.00
EXPENDITURES AND OTHER FINANCING USES		Function Codes
(Objects 1000-7999)		
Instruction	1000-1999	5,877,156.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		5,877,156.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		5,877,156.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	27,000.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		27,000.00
EXPENDITURES AND OTHER FINANCING USES		
	Function Codes	
(Objects 1000-7999)		
Instruction	1000-1999	27,000.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		27,000.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		27,000.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

09 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	Object Codes 9791-9795	0.00
LCFF Sources	8010-8099	5,904,156.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		5,904,156.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	Function Codes 1000-1999	5,904,156.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		5,904,156.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		5,904,156.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 9.1

Board Meeting Date: June 20, 2024

☒

Action



Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools
John Rice, Executive Director, Alternative Education

SUBJECT: Prop 28 Arts and Music in Schools, Annual Report

BACKGROUND

Proposition 28, known as the Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act, was approved by California voters on November 8, 2022. This initiative aims to provide consistent annual funding for arts education in K-12 public schools, including charter schools, by allocating an amount equal to 1% of the total state and local revenues received under Proposition 98 from the previous fiscal year. Under this proposition, schools are required to submit annual board-approved reports detailing how funds were spent.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Approve the annual report

Prop 28 - ARTS and MUSIC in Schools
2023-2024 Annual Report
Santa Cruz County Office of Education
Alternative Education Program

Proposition 28: Arts and Music in Schools Funding
Annual Report
Fiscal Year 2023-24

Name: Santa Cruz Co. Office of Education
CDS Code: 4410447-0000000
Allocation Year: 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).

No programs were funded with Prop 28 funds during the 2023-2024 school year. However, the school has plans for the upcoming year.

229/2500

2. Number of full-time equivalent teachers (certificated).

0

3. Number of full-time equivalent personnel (classified).

0

4. Number of full-time equivalent teaching aides.

0

5. Number of students served.

0

6. Number of school sites providing arts education.

0

Date of Approval by Governing Board/Body

06/20/2024



Annual Report Data URL

<https://santacruzcoe.org/student-services/alternative-education-programs/>

Completed By

John Rice

Title

Executive Director

Email

jrice@santacruzcoe.org

Telephone

831-466-5724

While no Prop 28 Funds were expended in 2023-2024, below is our Needs Assessment and the resulting Prop 28 Plan for the 2024-2025 School Year.

Current Arts Based Activities :

Arts Activity	Sites	Grades	Areas of Need/Growth
William James Associates	Camp, Hartman, Highlands, Phoenix, Seabright,	6-12	Additional instructors and sessions
Artist-Teacher Partnership (ATP)	El Nido, Dewitt, Escuela Quetzal, Star, Sequoia	9-12	Additional instructors and sessions, plus a focus on mindfulness and Healing Engagement as related to visual and performing Arts
CTEP	Sequoia, Oasis, Highlands,	9-12	Additional Instructors and sessions

Current Arts Strengths

Our Visual and Performing Arts program consists of two strong partnerships- William James Associates, and the Artist-Teacher Partnership, led by our Arts Coordinator, Audrey Sirota in the Education Services Division. The William James Association promotes work service in the arts, environment, education, and community development. The Artist Teacher Partnership is an integrated academic content and arts program that unites a lead classroom teacher with a teaching artist. They work collaboratively to build integrated units of study. This consists of a curriculum-based integrated learning arts project (dance, music, theater, storytelling, visual art, media arts, or creative writing including poetry) created, developed and facilitated by a teaching artist through careful collaboration with a teacher. Both William James and ATP offer hands-on learning and opportunities for collaboration. Students report appreciation for techniques learned, and enjoyment and self-esteem from art created. Some students and parents report that art is what connected them to the school and to school success. Regardless of the group we talked to they encouraged additional time, staff, resources, and materials.

Current Arts Needs

- Additional artists and a certificated, itinerant Arts Teacher to support students at all sites and to connect Social Emotional Learning and Healing Engagement strategies into Arts

- Instruction.
• Materials and Supplies

Arts Plan

Hire a 1FTE Itinerant Art Teacher to ensure Art at all school sites is standards and SEL-based and that it is connected to student learning.

**Prop 28 Arts and Music in Schools
Expenditure Plan
Santa Cruz County Office of Education
Alternative Education Program**

Local Education Agency	Total Grant Allocation
SCCOE Alternative Education Program	\$136,545
John Rice, Executive Director	jrice@santacruzcoe.org

Purpose: Arts and Music in Schools (Prop 28) provides funding to supplement arts education programs. Local educational agencies with more than 500 pupils must expend at least 80 percent of the funds to employ certificated or classified employees to provide arts education instruction and the remaining funds for training supplies, curriculum, professional learning, materials, and arts educational partnership programs.

Eligible grades: Pre-K to 12

Additional Resource: [California Arts Standards for Public Schools, Prekindergarten Through Grade Twelve](#)

The 2019 California Arts Standards for Public Schools, Prekindergarten Through Grade Twelve (Arts Standards) update the four arts disciplines—dance, music, theater, and visual arts—and include new standards for media arts as a discrete discipline. Media arts includes diverse categories such as digital imaging, animation, sound production, web design, virtual reality, and interactive design, along with new and emerging forms. The Arts Standards reflect the fundamental belief that every child should have equitable access to high-quality, standards-based arts education to thrive and participate in modern society.

Planned Expenditure	Budget
1FTE Art Teacher, Alternative Education	\$134,064
Indirect Costs	\$2481
Total	\$136,545



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 9.2

Board Meeting Date: June 20, 2024

☒

Action



Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools
John Rice, Executive Director, Alternative Education

SUBJECT: Approve the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant Spending Plan for 2022-2026 (Alternative Education)

BACKGROUND

On June 30, 2022, Governor Gavin Newsom approved AB 181, establishing the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant. The grant allocates resources to Local Education Agencies (LEAs) to obtain standards-aligned professional development and instructional materials for specific subject areas; professional development and instructional materials to improve school climate; developing diverse, culturally relevant, and multilingual school library book collections; cover operational costs, including increases in retirement and health care costs; and address COVID-19-related costs.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Approve the spending plan.

Arts, Music, and Instructional Materials Discretionary Block Grant 2022-2026

Local Education Agency	Total Grant Allocation
SCCOE Alternative Education Program	\$518,526
John Rice, Executive Director	jrice@santacruzcoe.org

Allowable Use of the Arts, Music, and Instructional Materials Discretionary Block Grant

Pursuant to Section 134(a) of Assembly Bill (AB) 181 (Chapter 52, Statutes of 2022) as amended by Section 56 of AB 185 (Chapter 571, Statutes of 2022), funds are available to:

1. Obtain standards-aligned professional development and instructional materials, in the following subject areas:
 - Visual and performing arts
 - World languages
 - Mathematics
 - Science, including environmental literacy
 - English language arts, including early literacy
 - Ethnic studies
 - Financial literacy, including the content specified in Section 51284.5 of the California Education Code
 - Media Literacy
 - Computer Science
 - History-social science
2. Obtain instructional materials and professional development aligned to best practices for improving school climate, including training on de-escalation and restorative justice strategies, asset-based pedagogies, anti bias, transformative social-emotional learning, media literacy, digital literacy, physical education, and learning through play.
3. Develop diverse book collections and obtain culturally relevant texts, including leveled texts, in both English and pupils' home languages, to support pupils' independent reading. It is the intent of the Legislature that these book collections and culturally relevant texts be used to provide support for pupils through the establishment of site-based school and classroom libraries that

are culturally relevant to pupils' home and community experiences and be available in English, pupils' home language, or a combination of more than one language.

4. Operational costs, including but not limited, to retirement and health care cost increases.
5. As related to the COVID-19 pandemic, acquire personal protective equipment, masks, cleaning supplies, COVID-19 tests, ventilation upgrades, and other similar expenditures, if they are necessary to keep pupils and staff safe from COVID-19 and schools open for in-person instruction.

Spending Plan

Allocation	
Operational costs, including but not limited, to retirement and health care cost increases. -- STRS and PERS Alternative Education Employer Increases	\$478,919
Indirect Cost (8.27%)	\$39,606
Total:	\$518,526



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 9.3

Board Meeting Date: June 20, 2024

☒

Action



Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools
Denise Guerra-Sanson, Executive Director, Student Program

SUBJECT: Approve the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant Spending Plan for 2022-2026 (Career Advancement Charter)

BACKGROUND

On June 30, 2022, Governor Gavin Newsom approved AB 181, establishing the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant. The grant allocates resources to Local Education Agencies (LEAs) to obtain standards-aligned professional development and instructional materials for specific subject areas; professional development and instructional materials to improve school climate; developing diverse, culturally relevant, and multilingual school library book collections; cover operational costs, including increases in retirement and health care costs; and address COVID-19-related costs.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Approve the spending plan.

Arts, Music, and Instructional Materials Discretionary Block Grant 2022-2026

Local Education Agency	Total Grant Allocation
SCCOE Career Advancement Charter	\$84,710
Denise Guerra-Sanson, Executive Director	dsanson@santacruzcoe.org

Allowable Use of the Arts, Music, and Instructional Materials Discretionary Block Grant

Pursuant to Section 134(a) of Assembly Bill (AB) 181 (Chapter 52, Statutes of 2022) as amended by Section 56 of AB 185 (Chapter 571, Statutes of 2022), funds are available to:

1. Obtain standards-aligned professional development and instructional materials, in the following subject areas:
 - Visual and performing arts
 - World languages
 - Mathematics
 - Science, including environmental literacy
 - English language arts, including early literacy
 - Ethnic studies
 - Financial literacy, including the content specified in Section 51284.5 of the California Education Code
 - Media Literacy
 - Computer Science
 - History-social science
2. Obtain instructional materials and professional development aligned to best practices for improving school climate, including training on de-escalation and restorative justice strategies, asset-based pedagogies, anti bias, transformative social-emotional learning, media literacy, digital literacy, physical education, and learning through play.
3. Develop diverse book collections and obtain culturally relevant texts, including leveled texts, in both English and pupils' home languages, to support pupils' independent reading. It is the intent of the Legislature that these book collections and culturally relevant texts be used to provide support for pupils through the establishment of site-based school and classroom libraries that

are culturally relevant to pupils' home and community experiences and be available in English, pupils' home language, or a combination of more than one language.

4. Operational costs, including but not limited, to retirement and health care cost increases.
5. As related to the COVID-19 pandemic, acquire personal protective equipment, masks, cleaning supplies, COVID-19 tests, ventilation upgrades, and other similar expenditures, if they are necessary to keep pupils and staff safe from COVID-19 and schools open for in-person instruction.

Spending Plan

Allocation	
Operational costs, including but not limited, to retirement and health care cost increases.	\$78,240
Indirect Cost (8.27%)	\$6,470
Total:	\$84,710



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 9.4

Board Meeting Date: June 20, 2024

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Action



Information

TO: Santa Cruz County Board of Education

FROM: Liann Reyes, Deputy Superintendent, Business Services

SUBJECT: Approve Resolution #24-24 in Support of Prop 30 and 55, Education Protection Funds Act (Santa Cruz County Office of Education)

BACKGROUND

It is recommended that the Board adopt Resolution #24-24 to approve usage of the funds made available from Proposition 30 and Proposition 55 for educational expenditures within the County Office of Education's budgets.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Approve the resolution.



Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 • www.santacruzcoe.org

Mr. Ed Acosta • Mr. Edward Estrada • Ms. Sandra Nichols • Ms. Sue Roth

Mr. Abel Sanchez • Mr. Bruce Van Allen • Ms. Rachel Williams

Student Trustee: Mr. Oscar Alvarez-Delgado

RESOLUTION #24-24

RESOLUTION IN SUPPORT OF PROPOSITIONS 30 AND 55 REGARDING THE EDUCATION FUNDS ACT (SANTA CRUZ COUNTY OFFICE OF EDUCATION)

WHEREAS, the voters approved Proposition 30 on November 6, 2012 and Proposition 55 on November 8, 2016;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; (sunsetting 12/31/2017), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing 01/01/2018);

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Department of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the Santa Cruz County Office of Education;
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Santa Cruz County Office of Education has determined to spend the monies received from the Education Protection Act as attached.

Resolution #24-24 Resolution Regarding the Education Protection Account (COE)
Santa Cruz County Board of Education
June 20, 2024

PASSED AND ADOPTED by the Santa Cruz County Board of Education on this 20th day of June, 2024 by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Sue Roth, Board President
Santa Cruz County Board of Education

Dr. Faris M. Sabbah, Secretary
County Superintendent of Schools

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	5,877,156.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		5,877,156.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	5,877,156.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		5,877,156.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		5,877,156.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 9.5

Board Meeting Date: June 20, 2024

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Action



Information

TO: Santa Cruz County Board of Education

FROM: Liann Reyes, Deputy Superintendent, Business Services

SUBJECT: Approve Resolution #24-25 in Support of Prop 30 and 55, Education Protection Funds Act (Career Advancement Charter)

BACKGROUND

It is recommended that the Board adopt Resolution #24-25 to approve usage of the funds made available from Proposition 30 and Proposition 55 for educational expenditures within the County Office of Education's budgets.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Approve the resolution.



RESOLUTION #24-25

RESOLUTION IN SUPPORT OF PROPOSITIONS 30 AND 55 REGARDING THE EDUCATION FUNDS ACT (CAREER ADVANCEMENT CHARTER)

WHEREAS, the voters approved Proposition 30 on November 6, 2012 and Proposition 55 on November 8, 2016;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; (sunsetting 12/31/2017), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing 01/01/2018);

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Department of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the Santa Cruz County Office of Education as oversight authority for the Santa Cruz County Career Advancement Charter;
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Santa Cruz County Office of Education has determined to spend the monies received from the Education Protection Act as attached.

Resolution #24-25 Resolution Regarding the Education Protection Account (CAC)
Santa Cruz County Board of Education
June 20, 2024

PASSED and ADOPTED by the Board of Education of Santa Cruz County on this **20th day of June, 2024** by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Sue Roth, Board President
Santa Cruz County Board of Education

Dr. Faris M. Sabbah, Secretary
County Superintendent of Schools

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	27,000.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		27,000.00
EXPENDITURES AND OTHER FINANCING USES		
	Function Codes	
(Objects 1000-7999)		
Instruction	1000-1999	27,000.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		27,000.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		27,000.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%