

AMENDED AGENDA

The Agenda for the **June 6, 2023 Regular Meeting** is amended as follows:

- Item 5.B. Second Reading and Board Approval Board Policy 0420.41 Oversight of County Charter Schools to be sent under separate cover.
- Remove Item 5.F. Board Implementation of Board Policy 2121.
- Item 7.B. First Reading Exhibit 0420.41-E Oversight of County Charter Schools to be sent under separate cover.
- Item 7.C. Update SEIU 1021 Bargaining Proposal changed to Public Disclosure of SEIU Bargaining Proposal and will be sent under separate cover.

NAPA COUNTY OFFICE OF EDUCATION Barbara Nemko, Ph.D., Superintendent

The Napa County Board of Education will hold a regular meeting on Tuesday, June 6, 2023, at 3:30 p.m., at the Napa County Office of Education, 2121 Imola Avenue, Napa, CA. **Members of the public may attend the meeting in-person or virtually. Please view Public Participation information below.**

This hybrid meeting will be conducted with a mixture of in-person and remote attendance.

<https://napacoe.zoom.us/j/85404848681>

1. ORGANIZATION

- A. Call to Order
- B. Flag Salute
- C. Public Participation

Members of the public are invited to participate in person or can join by computer, tablet, smartphone, or telephone. Remote access can be achieved by following the instructions below:

Join from PC, Mac, Linux, iOS or Android:

You are invited to a Zoom webinar.

When: June 6, 2023 03:30 PM Pacific Time (US and Canada)

Topic: NCOE June 6 Board Meeting

Join from a PC, Mac, iPad, iPhone or Android device:

Please click the link below to join the webinar:

<https://napacoe.zoom.us/j/85404848681>

Or One tap mobile :

US: +16699006833,,85404848681# or +16694449171,,85404848681#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 669 900 6833 or +1 669 444 9171 or +1 719 359 4580 or +1 253 205 0468 or
+1 253 215 8782 or +1 346 248 7799 or +1 309 205 3325 or +1 312 626 6799 or +1
360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 646

558 8656 or +1 646 931 3860 or +1 689 278 1000 or +1 301 715 8592 or +1 305 224 1968

Webinar ID: 854 0484 8681

International numbers available: <https://napacoe.zoom.us/j/kFD1RNcZp>

- D. Welcome to Visitors
- E. Approval of Agenda
- F. Approval of Minutes – May 2, 2023 and May 2, 2023 Special Meeting
- G. Public Comment

Members of the public wishing to provide public comment must request to be called upon using one of the following options:

- i. using the chat feature on the web conference to send a request to meeting hosts, or
- ii. using the hand raising feature in the participant panel on the web conference, or hand raising if in-person attendance, or,
- iii. emailing a request to jschultz@napacoe.org or smorris@napacoe.org.

Comments by the Public for Items on the Agenda: Anyone may provide public comment to the Board in support of, or in opposition to, any item being presented to the Board for consideration on the agenda during the Board’s consideration of the item. Individuals shall be allowed up to three minutes for their presentation.

Comments by the Public for Items NOT on the Agenda: Suggestions, comments, and requests may be presented to the Board at this time, for items not on the agenda, on those subjects over which the Board has jurisdiction. Normally, the Board will take no action on any topic at this time. Individuals shall be allowed up to three minutes for their presentations.

2. PRESENTATIONS AND PUBLIC HEARINGS

- A. Student Board Member Interviews (Julie McClure, Associate Superintendent).
- B. The Board shall hold a Public Hearing on the proposed Local Control and Accountability Plan (LCAP) for 2022-23 through 2024-25. (Josh Schultz, Deputy Superintendent).
- C. The Board shall hold a Public Hearing on the proposed 2022-2023 Budget. (Josh Schultz, Deputy Superintendent).
- D. Universal Prekindergarten Mixed Delivery information presentation. (Kelsey Petithomme, Director, Early Childhood Services).

3. CORRESPONDENCE, COMMUNICATONS, AND REPORTS

The Superintendent and/or Board members may report miscellaneous items for information purposes.

4. CONSENT AGENDA ITEMS

Background information on these items is provided to the Board prior to the meeting. Action is taken by a common motion without discussion unless discussion of an item(s) is requested by a Board member(s).

- A. Temporary County Certificates: Education Code Section 44332 authorizes the issuance of Temporary County Certificates for the purpose of authorizing salary payments to employees whose credential applications are being processed. (Julie McClure, Associate Superintendent)
- B. Approval of Resolution 2023-09: Board Member Compensation. Napa County Board of Education Bylaw 9250(a) provides for compensation to its Board members for attending meetings. The Bylaw further provides for compensation to members who miss meetings of the Board while performing designated services for the county or absent because of illness, jury duty or a hardship deemed acceptable by the Board. (Julie McClure, Associate Superintendent)

5. ACTION ITEMS

- A. Second Reading and Board Approval Board Bylaw 9250 Remuneration, Reimbursement and Other Benefits. The Board will be asked to approve Board Bylaw 9250 Remuneration, Reimbursement and other Benefits. (Julie McClure, Associate Superintendent)
- B. Second Reading and Board Approval Board Policy 0420.41 Oversight of County Charter Schools. The Board will be asked to approve Board Policy 0420.41 Oversight of County Charter Schools. (Josh Schultz, Deputy Superintendent)
- C. Board Approval Golden Bell Nominations: The Board will be asked to approve the Golden Bell Nominations for College and Career Readiness 4-Tiered Work-Based Learning System and Career Fairs; Camille Creek Community School Family Centered Approach to Supporting Student Success; and Community Programs Addressing Youth Health Disparities through Targeted Supports. (Julie McClure, Associate Superintendent)
- D. Board Approval of Consolidated Application and Reporting System (CARS) 2023-2024 Application for Funding Categorical Aid Programs. The Board will be asked to approve the Consolidated Application for Funding Categorical Aid Programs. (Julie McClure, Associate Superintendent and Nancy Dempsey, Assistant Director, Juvenile Court and Community Schools)
- E. Board Approval of Consolidated Application and Reporting System (CARS) 2023-2024 Protected Prayer Certification. The Board will be asked to approve the Consolidated Application and Reporting System (CARS) 2023-2024 Protected Prayer Certification. (Julie McClure, Associate Superintendent and Nancy Dempsey, Assistant Director, Juvenile Court and Community Schools)

6. SCHEDULED MATTER

Discussion, review, and direction regarding:

- A. Possible motion of support of state and federal legislative updates and positions on legislation. (Jennifer Kresge, Board Trustee)

7. INFORMATION ITEMS

- A. Personnel Activity Report: vacancies, listing of personnel appointments, terminations, transfers, etc. (Julie McClure, Associate Superintendent)

- B. First Reading Exhibit 0420.41-E Oversight of County Charter Schools (Josh Schultz, Deputy Superintendent)
- C. Public Disclosure of SEIU 1021 Bargaining Proposal (Josh Schultz, Deputy Superintendent)
- D. Update Form 470 by July 31, 2023. Board to contact Elections Office, if Board hasn't heard from the Elections Office by July 1, for instructions on how to file online. (Julie McClure, Associate Superintendent)
- E. Update Ad Hoc Committee Mayacamas Charter School (Janna Waldinger, Board Member)
- F. CCBE Call for Officer Nominations (Barbara Nemko, Superintendent)

8. FUTURE AGENDA ITEMS

9. NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

The *special meeting* of the Napa County Board of Education will be held June 13, 2023.

10. ADJOURNMENT

In compliance with the American with Disabilities Act, if special assistance is needed to participate in this meeting, contact the Napa County Office of Education (NCOE) at 253-6810. Notification forty-eight hours prior to the meeting will enable the NCOE to make reasonable arrangements to ensure accessibility to this meeting. I HEREBY CERTIFY THE AGENDA FOR THE STATED MEETING WAS POSTED ON THE NCOE WEBSITE AND IN NCOE'S DISPLAY CASE AT 2121 IMOLA AVENUE, NAPA, CA 94559, and the Napa Preschool site, Friday, May 26, 2023. Informational material is available for review at the NCOE.

Ellen Sitter, Recording Secretary
NCOE Board of Education

**MEETING OF THE NAPA COUNTY BOARD OF EDUCATION
Tuesday, May 2, 2023**

Members present

Jean Donaldson, Ann Cash, Gerry Parrott, Jennifer Kresge, Sindy Biederman, Don Huffman

Absent: Janna Waldinger

1. ORGANIZATION

A. CALL TO ORDER

President Huffman called the meeting to order at 3:30 p.m.

B. FLAG SALUTE

The salute to the Flag was led by Ann Cash.

C. PUBLIC PARTICIPATION

President Huffman reviewed the instructions for public participation via teleconference.

D. WELCOME TO VISITORS

Visitors were welcomed to the meeting.

E. APPROVAL OF AGENDA

At the request of Mrs. Biederman and a second by Mr. Donaldson, Item 2.G. Dedication of the Board room to former Napa County Superintendent of Schools, Ed Henderson, was moved to precede Item 2.A. Presentation of the Annual Audit Report by Christy White and Associates. Ayes – Mr. Parrott, Mrs. Cash, Mr. Donaldson, Mrs. Biederman, Mr. Huffman, Mrs. Kresge. Noes – None.

F. APPROVAL OF MINUTES

On a motion by Mrs. Biederman and a second by Mrs. Kresge, the Minutes of April 4, 2023 were approved. Ayes – Mr. Parrott, Mrs. Kresge, Mr. Donaldson, Mrs. Cash, Mrs. Biederman, Mr. Huffman. Noes – None.

G. There were no comments from the public.

2. PRESENTATIONS

- A. Michael D. Ash, CPA, Christy White and Associates, presented the NCOE's Annual Audit Report for the period ending June 20, 2022. Mr. Ash announced the report has been given an unmodified opinion, and this is the highest rating possible.
- B. Board Approval of the Annual Audit Report: On a motion by Mrs. Kresge and a second by Mrs. Cash, the Board approved the Annual Audit Report for the period ending June 30, 2022. Ayes – Mr. Parrott, Mrs. Kresge, Mr. Donaldson, Mrs. Cash, Mrs. Biederman, Mr. Huffman. Noes – None.

- C. Nancy Dempsey, Director of Juvenile Court and Community Schools introduced and congratulated Camille Creek Students of the Month: Gabriel Rivera and Ocgavian Orion. Chef Michael Mocling summarized his experience working with Ocgavian Orion, and Sean King, Camille Creek teacher, summarized his experience working with Gabriel Rivera.

Anne Vallerga, Camille Creek Assistant Principal, introduced two students, Edriana Stephens and Sebastian Tomas, who are interested in the Student Board member position. Ms. Vallerga noted that a third student who is interested was unable to be here today.

- D. Dr. Nemko introduced and congratulated the Napa County Office of Education Teacher of the Year, Jeff Scott. Richard Cole, Napa County Classified School Employee of the Year in Custodial and Maintenance Services, also being honored was unable to attend.

The Board took a short break to celebrate Jeff Scott and Richard Cole in absentia.

- E. Mrs. Biederman introduced Kent Boltz, Napa County Juvenile Hall Superintendent, who presented two videos highlighting the program and shared his experience with the *No Place for Hate Program*.
- F. Mrs. Biederman introduced Josie Mueller and her mother who shared their story on their involvement with the *Wigs for Kids* program that provides wigs to children who have lost their hair for various reasons.
- G. Dedication of the board room to former Napa County Superintendent of Schools, Ed Henderson. Dr. Nemko introduced Mrs. Ed Henderson and her family prior to the unveiling of the Ed Henderson board room plaque. Photos were taken to commemorate the celebration.

3. CORRESPONDENCE, COMMUNICATIONS, AND REPORTS

- Mrs. Biederman reported that she toured American Canyon High School construction, culinary, and business classes with Napa Valley Unified School District Board Trustee Lisa Chu.
- Mrs. Biederman reported that she attended a play at American Canyon High School with Napa Valley Unified School District Board Trustees Cindy Watter and Lisa Chu.
- Dr. Nemko reported that Congressman Mike Thompson presented a framed Congressional Resolution to Teacher of the Year, Caitlan Nesbitt. Napa County Board of Supervisors Belia Ramos was also in attendance. A celebration with cake followed the ceremony.
- Dr. Nemko reported that the NCOE has a new paging system for emergencies that was installed on the NCOE property campus-wide including the NCOE administration building.

- Dr. Nemko reported there will be a celebration at NapaRio on Thursday, May 4 at 5:30 p.m. to celebrate the College and Career Readiness CTE students and the CTE program.
- Dr. Nemko reported that Rotary is holding a barbecue fundraiser on June 17, 4:00 – 8:00 p.m., at the SpiritHorse Ranch in American Canyon. Proceeds will go to SpiritHorse Ranch to upgrade facilities and to continue the work with Camille Creek students. Children from the Lighthouse for the Blind will also be invited to partake in activities at SpiritHorse Ranch.
- Dr. Nemko reported that she met with Pacific Union College regarding their week-long residential summer programs PacificQuest and PacificQuest Rise. The programs are designed for top students in math and science, and students must be recommended and meet certain criteria. The flier went out to all the middle schools and high schools.
- Dr. Nemko reported that Rebecka Anderson will hold a professional development on ChatGPT for NCOE on May 23.
- Dr. Nemko reported that she is with a group that meets once a month to talk about AI. They're doing a webinar on May 10 and AI Day is on May 18. They will send to the schools curriculum by grade level if teachers want to participate.
- Dr. Nemko reported that she was at the North Coast Conference over the weekend, and that she presented on two topics: AI and Social and Emotional Learning. For the Social and Emotional Learning presentation, Dr. Nemko provided attendees with a set of cards developed by the Chad Zuckerberg Foundation. The cards include different starter topics that can be used for conversations between students and teachers and can also be used as writing prompts. Dr. Nemko noted that it's a way for teachers to get to know their students in a more personalized way.
- Dr. Nemko reported that the NCOE is hosting CAAASA on May 23 for their meeting, and the purpose of the meeting is to talk about what we can do to improve the achievement of Black students. Dr. Nemko noted that Josh Schultz and Connie Silva are part of that committee.
- Dr. Nemko reported that we are working on getting robotics in our after school and summer school programs. However, the training being offered to prepare people to teach it is happening during summer school, so it will take place in the fall when we will bring it to those programs.
- Dr. Nemko reported that several NCOE staff have been doing volunteer work on behalf of the AmeriCorps VIP program. Dr. Nemko noted that Julie McClure is a big part of this program and invited Ms. McClure to speak on the topic.
- Ms. McClure reported that the volunteer effort is a part of the AmeriCorps VIP programs that work with schools and nonprofit organizations to build volunteer programs within schools and nonprofits. Ms. McClure noted that the AmeriCorps VIP members have been working on building that program here and encourage staff to go out and work with the

community. There were several opportunities to volunteer, and this particular opportunity was at Enchanted Hills.

4. CONSENT AGENDA ITEMS

A. On a motion by Mrs. Kresge and a second by Mrs. Cash, the Board approved Consent Agenda Item 4.A. (Temporary County Certificates). *Ayes* – Mr. Parrott, Mrs. Cash, Mrs. Kresge, Mr. Donaldson, Mrs. Biederman, Mr. Huffman. *Noes* – None.

B. On a motion by Mrs. Kresge and a second by Mrs. Cash, the Board approved Consent Agenda Item 4.B. (Board Compensation – Ms. Waldinger). *Ayes* – Mr. Parrott, Mrs. Cash, Mrs. Kresge, Mr. Donaldson, Mrs. Biederman, Mr. Huffman. *Noes* – None.

5. ACTION ITEMS

A. On a motion by Mrs. Biederman and a second by Mr. Parrott, the Board approved the recommendation and appointment of the Personnel Standing Committee to include Jean Donaldson, Janna Waldinger, and Jennifer Kresge, Board Policy 2121 – Salary of the Napa County Superintendent of Schools. *Ayes* - Mr. Parrott, Mrs. Cash, Mrs. Kresge, Mr. Donaldson, Mrs. Biederman, Mr. Huffman. *Noes* – None.

6. SCHEDULED MATTER

Mrs. Kresge reported that she recently participated in CSBA's recent webinar on the basics of trauma-informed education and suggested the Board may be able to view the information on CSBA's website. Mrs. Kresge further noted that exploration is being done to create cybersecurity recommendations for schools.

Mrs. Kresge handed out her summary of an article from *California Schools News* on current law around parental rights.

Mrs. Kresge reported on Assembly Bill 938, recently introduced, regarding boosting teacher salaries. If the bill passes it would increase teachers salaries by 50 percent by 2030.

7. INFORMATION ITEMS

A. The Board accepted the Personnel Activity Report as presented.

B. A First Reading of County Board Policy 0420.41 Oversight of County Charter Schools was introduced by Mr. Schultz who noted that this item will be brought back to the next meeting and will include Exhibit 0420.41-E(1) Oversight of County Charter Schools.

C. Mr. Schultz reminded the Board that the Preliminary Budget is a first look at how our budget development process is shaping up. Information is being gathered from departments and goes through several cycles back and forth with departments. Mr. Schultz provided a snapshot of where it is in this system at this moment for the General Fund. Mr. Schultz reported no particular changes.

D. A First Reading of the revision to Board Bylaw 9250 Remuneration, Reimbursement and Other benefits was presented by Ms. McClure. Ms. McClure referenced samples from CSBA and other county offices where the dollar amount is not in the bylaw, so the bylaw doesn't need to be adjusted every year. Ms. McClure is proposing taking the dollar amount out of the bylaw and having the procedure referenced rather than adjusting the stipend amount every year. This item will be brought to the Board for action at the next meeting.

E. Mr. Parrott provided an update summary on the Mayacamas Charter Middle School's endeavors to date. MCMS continues to recruit students, held another student session, new hires will be introduced soon, marketing efforts continue with radio ad and interviews on the Vine and more coming. Mr. Parrott further noted that MCMS has met with environmental management coordinator from Napa County and engaged with school food and wellness group to assist them.

F. CCBE Call for Officer Nominations was tabled to the June meeting.

G. Ms. McClure asked to have the application process open a little longer to prepare for the interviews. We currently have three candidates from Camille Creek. Ms. McClure thanked Mr. Parrott and Ms. Waldinger for meeting with the students and giving them the opportunity to hear about the position and ask questions. Ms. McClure further noted if anyone wants to work on interview questions and a training with her on updating the Board on the Student Board Member, we will come back with a revised timeline.

8. FUTURE AGENDA ITEMS

9. NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

The next regular meeting of the Napa County Board of Education will be Tuesday, June 6, 2023 at 3:30 p.m.

10. ADJOURNMENT

There being no further business, the meeting was adjourned at 5:38 p.m.

Respectfully submitted,

Barbara Nemko, Secretary
es

Approved _____ Date _____

**SPECIAL MEETING OF THE NAPA COUNTY BOARD OF EDUCATION
Tuesday, May 2, 2023**

Members present

Gerald Parrott, Jean Donaldson, Sindy Biederman, Ann Cash, Don Huffman, Jennifer Kresge

Absent: Janna Waldinger

1. ORGANIZATION

A. CALL TO ORDER

President Don Huffman called the meeting to order at 11:30 p.m.

B. FLAG SALUTE

The salute to the Flag was led by Jean Donaldson.

C. PUBLIC PARTICIPATION

President Huffman read the instructions for public participation via teleconference.

D. WELCOME TO VISITORS

Visitors were welcomed to the meeting.

E. APPROVAL OF AGENDA

On a motion by Mrs. Kresge and a second by Mrs. Biederman, the agenda was approved. Ayes – Mr. Parrott, Mr. Donaldson, Mr. Huffman, Mrs. Cash, Mrs. Kresge, Mrs. Biederman. Noes – None.

F. COMMENTS BY THE PUBLIC

There were no comments from the public.

2. BOARD TRAINING – CCBE TRUSTEE HANDBOOK

Beverly Gerard, CCBE Region 5 Director / President, San Mateo County Board of Education; and, David Patterson, CCBE Region 4 Director / Trustee, Placer County Board of Education conducted a training on the CCBE Trustee Handbook for the Napa County Board of Education Trustees.

NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

The next regular meeting of the Napa County Board of Education will be on Tuesday, June 6, 2023 at 3:30 p.m.

3. ADJOURNMENT

There being no further business, the meeting was adjourned at 2:35 p.m.

Respectfully submitted,

Barbara Nemko, Secretary
es

Approved _____ Date _____

MEETING OF THE NAPA COUNTY BOARD OF EDUCATION
Tuesday, April 4, 2023

Members present

Jean Donaldson, Ann Cash, Gerry Parrott, Jennifer Kresge, Sindy Biederman, Don Huffman

Remote attendance: Janna Waldinger

1. ORGANIZATION

A. CALL TO ORDER

President Huffman called the meeting to order at 3:30 p.m.

B. FLAG SALUTE

The salute to the Flag was led by Gerry Parrott.

C. PUBLIC PARTICIPATION

President Huffman reviewed the instructions for public participation via teleconference.

D. WELCOME TO VISITORS

Visitors were welcomed to the meeting.

E. APPROVAL OF AGENDA

On a motion by Mrs. Biederman and a second by Mr. Parrott, the Agenda was amended to remove Item 2.B. 2021-22 Audit Presentation and Item 2.C. Presentation – *No Place for Hate*, Kent Boltz. Roll Call Vote was taken: *Ayes* – Mr. Parrott, Mrs. Cash, Ms. Waldinger, Mr. Donaldson, Mrs. Biederman, Mr. Huffman. *Noes* – None. Mrs. Kresge not present to vote.

F. APPROVAL OF MINUTES

On a motion by Ms. Waldinger and a second by Mrs. Biederman, the Minutes of March 7, 2023 were approved. Roll Call Vote was taken: *Ayes* – Mr. Parrott, Mrs. Kresge, Ms. Waldinger, Mr. Donaldson, Mrs. Cash, Mrs. Biederman, Mr. Huffman. *Noes* – None.

G. Public Comment was given.

2. PRESENTATIONS

A. Gopal Shanker of Récolte Energy presented an overview on the Planned Solar Generation and Micro-Grid Project for Solar Photovoltaic Systems and Electric Vehicle Charging Stations.

3. CORRESPONDENCE, COMMUNICATIONS, AND REPORTS

- Mrs. Biederman reported that she invited the Board to attend the SpirtHorse event at American Canyon High School on Friday at 9:30 a.m.

- Mrs. Biederman reported that she joined Dr. Nemko for Legislative Week and appreciated being on the panel.
- Mrs. Biederman thanked Dr. Nemko for bringing Kate Rubins, NASA astronaut, to Napa students and the Napa community. Mrs. Biederman reported that she attended the event at the Napa Valley College.
- Mrs. Waldinger reported that she recently had occasion to hear from top cyber security executives and military personnel about the need for students to be trained as early as elementary school, as opposed to starting in college, in the area of cyber security education. The military experts are expecting a job shortage of 38,000 in the cyber security field.
- Mrs. Cash reported that she attended the CCBE County Board Governance conference recently and recommended the CCBE handbook to all Board members as an important reference.
- Mr. Donaldson reported on the CCBE workshop and thanked Josh Schultz for doing a good job educating the Board about the budget.
- Dr. Nemko read a few of the thank you letters from Vichy students thanking her for reading to them.
- Dr. Nemko passed around the thank you cards from the preschool children for the books we gave them over the holidays.
- Dr. Nemko presented a slideshow of the Kate Rubins astronaut event at Vintage High School and the Napa Valley College.
- Dr. Nemko reported that she was in Washington, D.C. for the Federal Advocacy trip where they saw six different public officials each day. Dr. Nemko reported there is a lot more traction over increasing the percentage of special education funding from the federal government.
- Dr. Nemko reminded the Board that a prototype of the plaque for Ed Henderson, former Napa County Superintendent of Schools, is at their places for their review.
- Dr. Nemko reported that she, Julie McClure, and Josh Schultz attended a meeting with Probation at Camille Creek recently. Dr. Nemko noted that our population in Juvenile Hall has gone way down because of the realignment on how they treat juvenile offenders. There are still students who are sent out of county, and they are trying to bring them back to the county. The goal is to make Juvenile Hall look more like a college dorm as opposed to a jail. This discussion will continue.
- Dr. Nemko reported on our Literacy for All Initiative that we will be implementing, along with Chartwell and UCSF, in the next school year. There is a bill that has been introduced which is bi-cultural and the goal is to identify children as early as preschool and to keep them out of special education because of this early assessment. Dr. Nemko further noted that Bob Wise, former Governor of West Virginia, has connected us with the Hunt Institute which does educational policy and is doing work in reading nationally. The Hunt Institute currently has two cohorts and is looking at the NCOE as a third regional cohort to get funding and expertise from the Hunt Institute.

- Dr. Nemko reported that Harry Chang, Director of the STEM program at UC Davis is interested, pending CDE funding, in inviting 20 teachers from Napa County to get a certification in computer science.
- Dr. Nemko reported that Rotary is holding a fundraiser for SpiritHorse in American Canyon on June 17.

4. CONSENT AGENDA ITEMS

A. On a motion by Mrs. Waldinger and a second by Mrs. Biederman, the Board approved Consent Agenda Item 4.A. (Temporary County Certificates). Roll Call Vote was taken: *Ayes* – Mr. Parrott, Mrs. Cash, Mrs. Kresge, Ms. Waldinger, Mr. Donaldson, Mrs. Biederman, Mr. Huffman. *Noes* – None.

B. No action was taken on Consent Agenda Item 4.B. (Board Compensation).

5. ACTION ITEMS

A. On a motion by Ms. Waldinger and a second by Mrs. Kresge, the Board approved the Resolution Granting a Designated Period for St. Helena Unified School District CalPERS Golden Handshake. Roll Call Vote was taken: *Ayes* - Mr. Parrott, Mrs. Cash, Ms. Waldinger, Mrs. Kresge, Mr. Donaldson, Mrs. Biederman, Mr. Huffman. *Noes* – None.

B. On a motion by Mrs. Kresge and a second by Mrs. Cash, the Board approved the recommendation for a 5 percent allowable increase for Board compensation under Education Code 1090. Roll Call Vote was taken: *Ayes* - Mr. Parrott, Mrs. Cash, Ms. Waldinger, Mrs. Kresge, Mr. Donaldson, Mrs. Biederman, Mr. Huffman. *Noes* – None.

C. On a motion by Mrs. Kresge and a second by Mr. Donaldson, the Board approved, noting to change the date to 2023-24, the California Basic Educational Skills Test (CBEST) Waiver Blanket Statement indicating that the county intends to employ substitute teachers on CBEST Waivers during the school year. Roll Call Vote was taken: *Ayes* - Mr. Parrott, Mrs. Cash, Ms. Waldinger, Mrs. Kresge, Mr. Donaldson, Mrs. Biederman, Mr. Huffman. *Noes* – None.

D. On a motion by Mrs. Kresge and a second by Mrs. Biederman, the Board adopted Resolution 2023-07 (Declaration of Need for Fully Qualified Educators) that will allow the Napa County Office of Education to ensure, in emergency situations, that all classrooms are fully staffed with qualified certificated personnel in accordance with Education Code 44258.9. Roll Call Vote was taken: *Ayes* - Mr. Parrott, Mrs. Cash, Ms. Waldinger, Mrs. Kresge, Mr. Donaldson, Mrs. Biederman, Mr. Huffman. *Noes* – None.

6. SCHEDULED MATTER

Mrs. Kresge updated the Board on highlights from the CSBA Daily News Roundup: April 4, 2023. Mrs. Kresge referenced the articles to read are: LCFF; Student Behavior regarding discipline; Removing students from Juvenile Hall; Conditions of Children who are homeless; and, Learning Gaps with regard to results of the pandemic.

Mrs. Kresge encouraged the Board to view the website www.Legiscan.com to view all the bills pending the California Senate Education Committee.

Dr. Nemko noted on that list is AB 1496 Digital Equity Education Pilot Program which is a bill to provide funding for county offices to provide professional development training to teachers on how to use devices in the classroom.

7. INFORMATION ITEMS

A. The Board accepted the Personnel Activity Report as presented.

B. Mr. Schultz reported there are no Williams Uniform Complaints to report.

C. Mr. Donaldson updated the Board on the Mayacamas Charter School's progress with the school's opening in the fall. The update included staff recruiting, marketing efforts, targeted media run with various publications in April, Facebook ads coming, new enrollment, and accepting registration paperwork. Further, the 6th grade is full, and they are working hard to recruit more 8th graders. A lot of progress has been made on the operations side to include a food service program and kitchen setup.

D. Ms. McClure suggested the Board talk with students at Camille Creek on becoming a Student Board Member. Mrs. Biederman, Mr. Parrott, and Ms. Waldinger agreed to meet with students at Camille Creek on April 18 at 11:00 a.m. Ms. McClure will send a calendar invite to confirm the meeting date and time. Ms. McClure asked the Board if they would be interested in participating in a training for the new Student Board Member.

E. Update on Ed Henderson conference room plaque was reported in Correspondence, Communications, and Reports.

8. FUTURE AGENDA ITEMS

9. NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

The next regular meeting of the Napa County Board of Education will be Tuesday, April 4, 2023 at 3:30 p.m.

10. ADJOURNMENT

There being no further business, the meeting was adjourned at 6:15 p.m.

Respectfully submitted,

Barbara Nemko, Secretary
es

Approved _____ Date _____

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D., Superintendent

Item # 2B
DATE: June 6, 2023

TITLE: Public Hearing for the Annual Update and the 2021-2024 Local Control and Accountability Plan (LCAP)

HISTORY: The LCAP is a three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for local educational agencies (LEAs) to share their stories of how, what, and why programs and services are selected to meet their local needs. The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:

- o Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (*EC 52064(b)(4-6)*).
- o Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (*EC 52064(b)(1) & (2)*).
- o Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC 52064(b)(7)*).

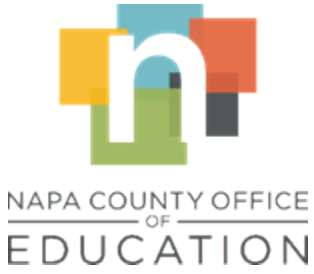
CURRENT PROPOSAL: LEAs must hold at least one public hearing for the LCAP stakeholder engagement process in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.

FUNDING SOURCE: No funding

SPECIFIC RECOMMENDATION: Provide input on the Budget Overview for Parents, the Annual Update and the draft 2021-2024 LCAP.

Prepared by: Lucy Edwards, Director of Continuous Improvement and Academic Support

DATE HERE: June 1, 2023



LCFF Budget Overview for Parents

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

CDS Code: 28102800000000

School Year: 2023-24

LEA contact information:

Joshua Schultz

Deputy Superintendent

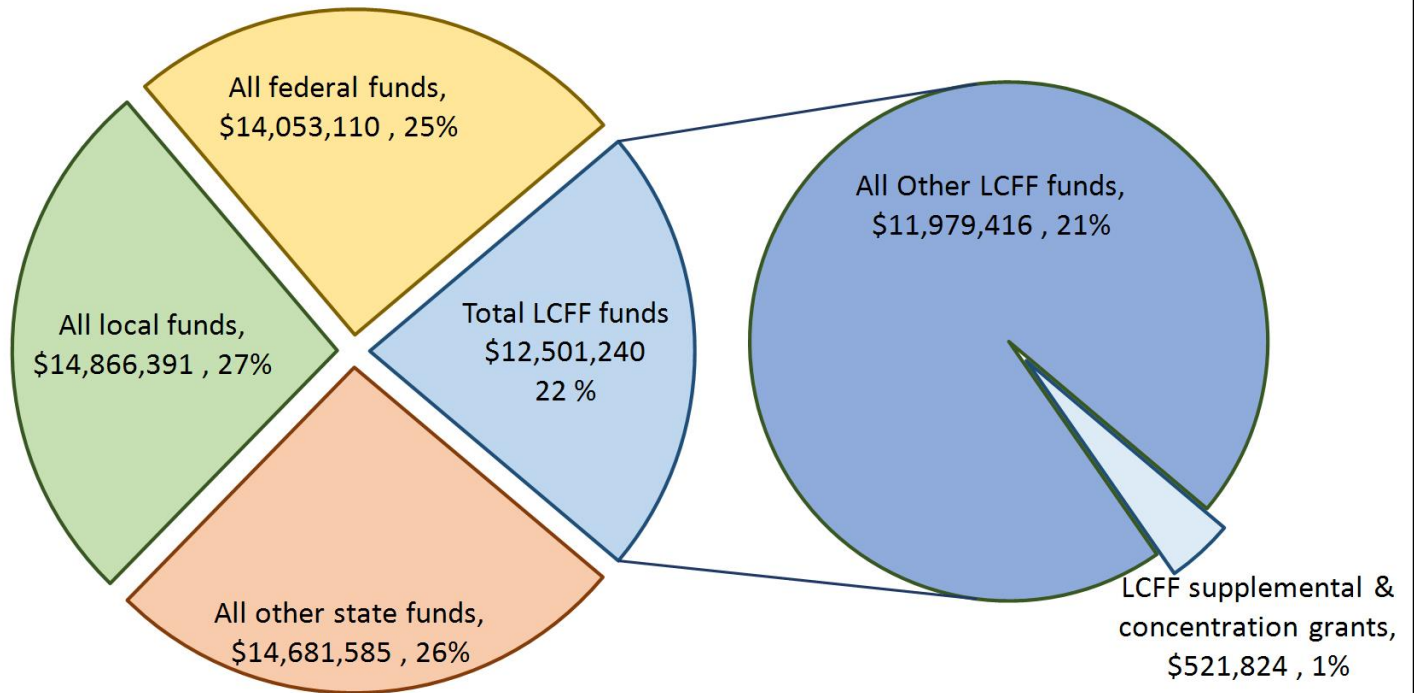
jschultz@napacoe.org

(707) 253-6832

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 2023-24 School Year

Projected Revenue by Fund Source

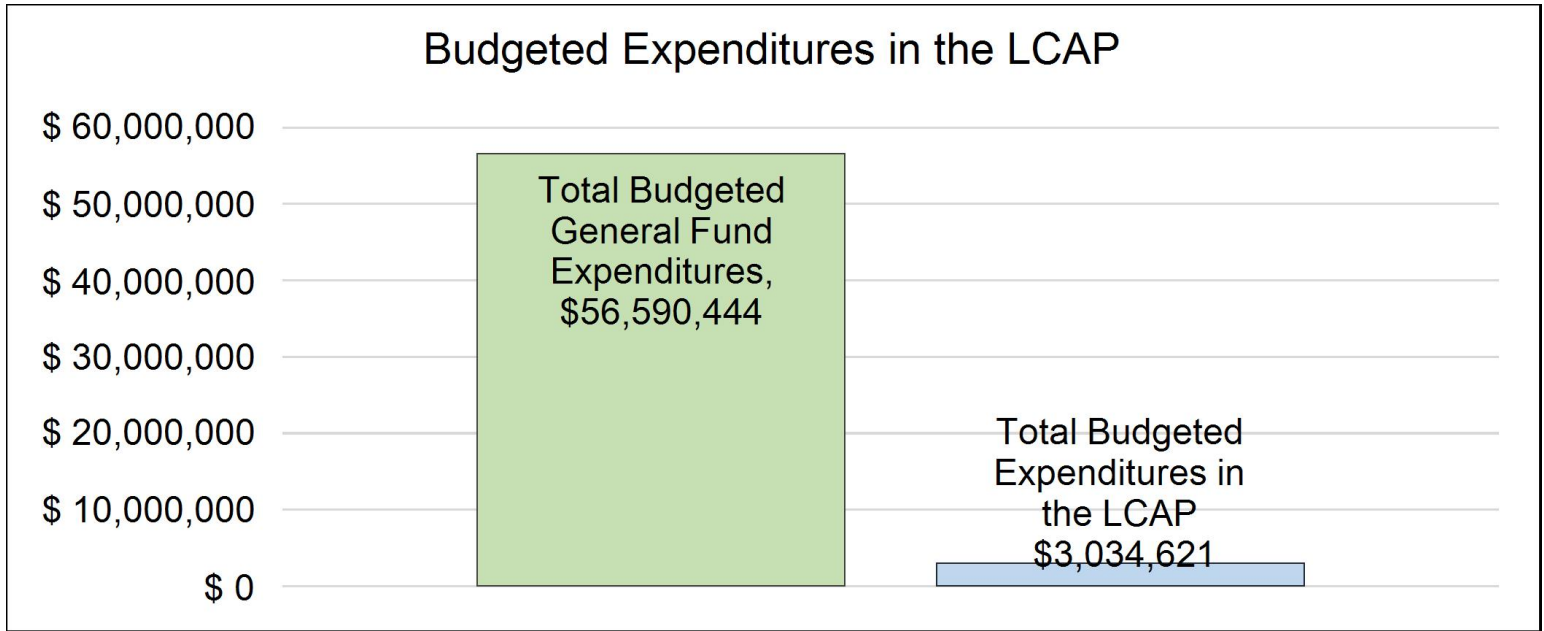


This chart shows the total general purpose revenue Napa County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Napa County Office of Education is \$56,102,326, of which \$12,501,240 is Local Control Funding Formula (LCFF), \$14,681,585 is other state funds, \$14,866,391 is local funds, and \$14,053,110 is federal funds. Of the \$12,501,240 in LCFF Funds, \$521,824 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 Napa County Office of Education plans to spend for 2023-24. 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: Napa County Office of Education plans to spend \$56,590,444 for the 2023-24 school year. Of that amount, \$3,034,621 is tied to actions/services in the LCAP and \$53,555,823 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

NCOE's LCAP focuses on actions/services and related expenditures to meet the educational needs of students in NCOE's Juvenile Court and Community School program (JCCS). The LCAP describes how JCCS is addressing gaps in students' learning, providing access to technology and connectivity, and attending to the social-emotional needs of students and staff. The rest of the budgeted expenditures not included in the LCAP will be used in the following ways to continue to support our educational programs. NCOE has obligations for programs that provide services to school districts in Napa County (e.g. career technical education classes, after school programs, preschool and special education preschool); for administrative functions such as fiscal and LCAP oversight and support for school districts in the county; and for programs providing support to school districts and nonprofits statewide under contract with CDE or other state and federal agencies. NCOE is also responsible for the countywide coordination of educational services for students who are expelled, and for foster youth. The 2023-2024 budget for countywide coordination of services for foster youth is \$151,967.88. The total 2023-2024 budget for JCCS including coordination of services for expelled students is \$3,034,621.

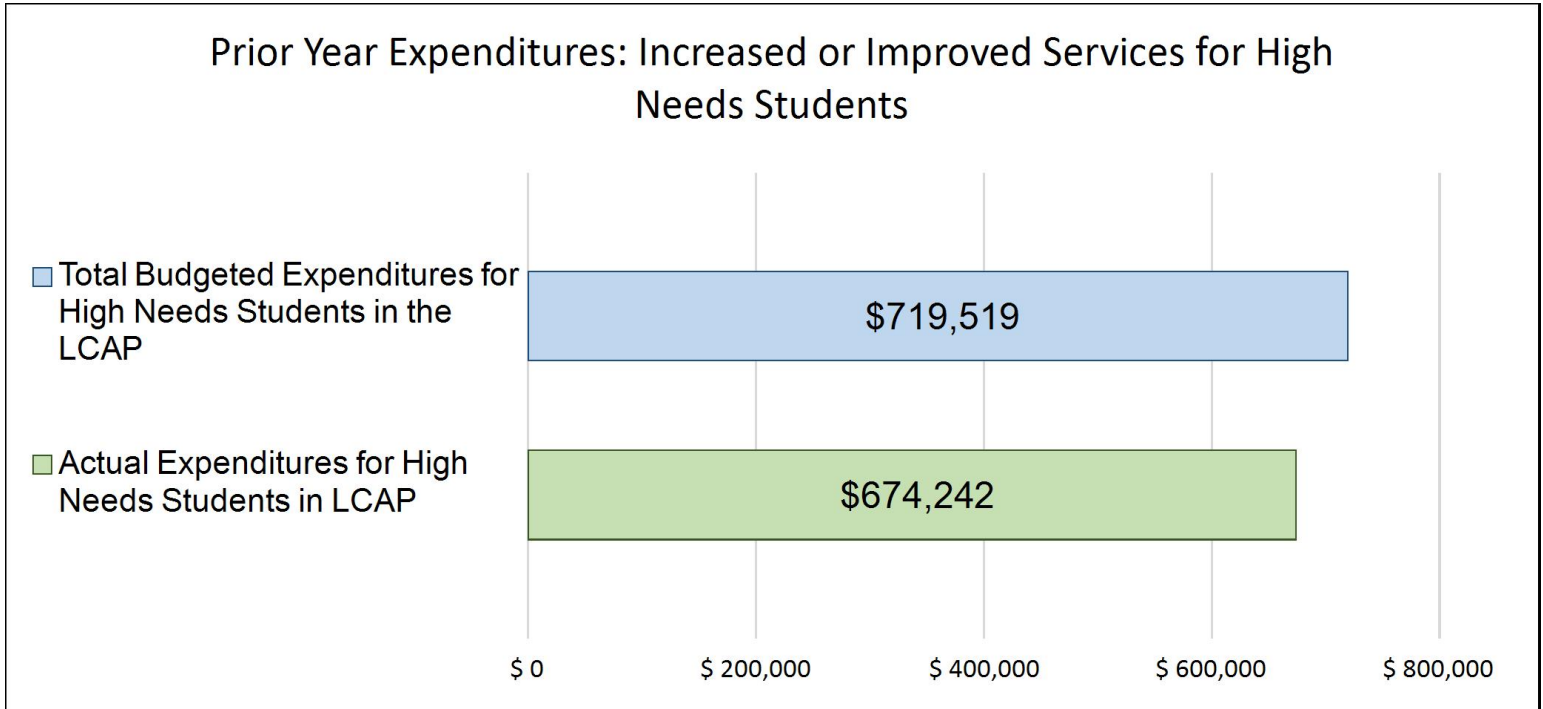
Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Napa County Office of Education is projecting it will receive \$521,824 based on the enrollment of foster youth, English learner, and low-income students. Napa County Office of Education must describe how it

intends to increase or improve services for high needs students in the LCAP. Napa County Office of Education plans to spend \$985,775 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 2022-23



This chart compares what Napa 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 Napa 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 2022-23, Napa County Office of Education's LCAP budgeted \$719,519 for planned actions to increase or improve services for high needs students. Napa County Office of Education actually spent \$674,242 for actions to increase or improve services for high needs students in 2022-23.

The difference between the budgeted and actual expenditures of \$-45,277 had the following impact on Napa County Office of Education's ability to increase or improve services for high needs students:

JCCS experienced tremendous staffing challenges during the 2022-2023 school year. Despite efforts to recruit and maintain staff, JCCS was not able to expend funds on the personnel needed to implement planned programs for high needs students. To this date, two teaching positions have not been filled. Current personnel have gone above and beyond to sustain the level of programming the students need as much as possible. JCCS hopes to recruit qualified staff and fill the open positions during the 2023-2024 school year.



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
Napa County Office of Education	Joshua Schultz Deputy Superintendent	jschultz@napacoe.org (707) 253-6832

Plan Summary [2023-24]

General Information

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

Napa County Office of Education's (NCOE) Juvenile Court and Community Schools (JCCS) offer a variety of services to students, including counseling and probation support, in efforts to help students achieve academic, behavior, and social-emotional skills. Committed and trained staff, along with quality programs and intensive wrap-around assistance, help students become more successful in both school and in the community. The majority of our students perform far below grade level in both reading comprehension and math. The average reading rate of our students is about a 5.4 grade level equivalency, and math is around a 4.9 grade level equivalency. Many have given up on school entirely when they arrive at our schools. JCCS currently serves approximately 91% low socio-economic students, 35% English learners, 21% students with disabilities, and 24 % homeless students. Typically, 81% of our students are Hispanic, 80% are male, and 20% are female. Approximately 40-50% of our students are on formal probation, 50-60% are considered delinquent youth, and 100% are referred for expulsion, truancy, or behavior issues.

It is through meaningful relationships with caring adults that our students begin to feel they belong, they are worthy, and that they can succeed in school and with the broader community. JCCS' mission is to empower our county's most disenfranchised youth toward a productive future through restorative relationships, targeted instruction, and inspiring opportunities for growth. JCCS' aspirations are to provide highly engaging academic programs through an innovative blend of classroom instruction; online and hands on learning to increase engagement with schooling; a focus on social and emotional learning in a loving environment; college and career preparation through

training, self-reflection and real-world experiences; coordinated mental health services with universal screening; assistance in helping students access their innate source of creativity through arts education; and opportunities for students to engage in supervised prosocial activities during and after school.

The Local Control and Accountability Plan (LCAP) is our 3-Year plan describing the vision for student success, annual goals, actions, and how we use the Local Control Funding Formula (LCFF) to serve all students, including English learners, low-income, foster youth, and students with disabilities in alignment with California's ten educational priorities. The plan also states how the goals, actions, and services align with the budget. NCOE's funding entitlement for JCCS under LCFF is the LCFF Alternative Education Grant, and it consists of a Base Grant per pupil, plus Supplemental and Concentration Grants based on the students in the program who are eligible for free and reduced price lunch, and/or are English language learners and/or foster youth. NCOE's estimated total Alternative Education Grant for 2023-2024 is approximately \$1,688,098 including approximately \$521,824 in supplemental and concentration grant funding. For 2023-2024, NCOE is projecting an additional unrestricted contribution to the JCCS budget beyond the Alternative Education Grant, for a total unrestricted expenditure budget of approximately \$2,514,418. In addition, NCOE has allotted over \$580,000 per year for the next 28 years for debt service for the new Community School Facility.

Given that 100% of JCCS students are at risk in the sense that they have been expelled or referred from district programs, are probation referred, or they are incarcerated, funds will be spent countywide to provide educational offerings and support services. One-hundred percent of students in Juvenile Court School are considered low income as they are wards of the court; in the Community School, 80-85% of students qualify for supplemental and concentration grant funds. To provide services exclusively to low income pupils in self-contained classrooms of approximately 20 students would mean denying services to three or four of a class of 20 in the same room. The most effective way to meet the needs of the low income, English Learner, and foster youth pupils in the JCCS programs is to provide the highest quality program possible to all students. NCOE's JCCS programs are committed to using the LCAP to guide a cycle of continuous reflection, refinement, and improvement. Stakeholder engagement, including parents, students, staff, and community members, continues to play a critical role in supporting the implementation, evaluation, and monitoring of the plan. The JCCS LCAP has four overarching goals and a number of high priority initiatives that will advance student progress and increase opportunities in order for all students to succeed.

Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

JCCS is extremely proud of our areas of strength. Staff, students, and families love our newer facilities! Students report feeling valued and safe on campus and really appreciate the new school buildings often commenting that their previous high school doesn't look like the new Camille Creek campus. JCCS provides strong social/emotional programs for students and staff, provides a variety of enrichment programs to increase engagement, and provides much support in technology utilization. We have been able to maintain small class sizes of 16 students per teacher. This ratio has shown to help reduce behavior challenges on school campus as evidenced in our behavioral tracking

spreadsheet. The schools provide standards aligned materials for all students, and keep facilities in good repair. We have a passionate and caring team of professionals, a high degree of staff and community engagement, and promote a school-wide learning culture where all feel like they can improve and better their professional practice. JCCS regularly monitors student progress based on local assessments and data. Our academic progress is up from 61% of students showing growth in 2022 to 63% showing growth in reading and math in 2023. For all students, our attendance rate (at the end of May 2023) was 80.78% which is a healthy attendance rate at alternative education schools. The breakdown for the other student groups was as follows: Hispanic = 80.53%, White = 82.72%, Black/AA = 78.15%, Low SED = 80%, ELs = 78.46%, SPED = 80.96%, and Homeless = 75.5%. JCCS continues to offer two CTE pathways: culinary and welding programs, supports leveled math courses so all students receive targeted math instruction geared to meet their needs, and has put much effort and energies into sustaining our parent liaison teams. These teams, consisting of two para-educators, an intervention coordinator, and a social worker, contact 100% of families each week. They share how students are doing with their attendance, behavior, and productivity (credits earned) with families and then share what is going on with families with JCCS staff. These teams support both the student's education and families' needs, such as access to food, mental health and wellness support, etc. The parent liaison teams, basic services, and social/emotional and academic support will continue into the 2023-2024 school year as our staff and parents report that these services have been extremely helpful.

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

JCCS' greatest need as identified by all of the data collected by our participation/attendance trackers, credit accumulation, local assessments, student/parent surveys, and teacher observations is to respond to the lack of participation and productivity shown by the majority of our students. The data shows that too many of our students are still not engaged in their education. Our behavior tracking spreadsheet shows that productivity or number of credits earned is not as strong as our attendance rates and our student behaviors. Our chronic absenteeism rate or the percentage of students missing more than 10% of school is also up to 66.27% (47.32% in 2022) and our student groups are chronically absent at higher percentages than in years past: Hispanic = 69.23%, White = 75%, Low SED = 69.57%, SPED = 64.29%, and ELs = 61.9% (the data from 2022 was: Hispanic = 56%, White = 53.3%, Low SED = 50.59%, SPED = 46.67%, and ELs = 40%). High Chronic Absenteeism is also being reported across California (30% for CA). Many districts still have high rates of absences even after the pandemic, and NCOE's JCCS, as with many other programs, will need to look further into root causes to find more viable solutions.

Students' lack of completed work is a symptom of a long history of suffering from trauma, mental illness, dysfunction, and unfortunately early school failure. The effects of the isolation and lack of in person school connection the pandemic caused has only exacerbated these symptoms. Significantly smaller class sizes, a high student to staff ratio, a strong SEL culture, and meaningful, culturally relevant, and engaging lessons and assignments are still key to bringing our students back into the fold of education. In addition, sustained engagement with our students' families is needed to better understand the barriers that the students have with self discipline and self motivation. Moving into the 2023-2024 school year, JCCS will continue to strive for a deeper understanding of trauma informed practices and utilization of

differentiated instruction to better meet students' academic needs; participate in the Lead to Literacy grant where staff will receive brain-based training in structured reading strategies; continue training and development of using data to drive instruction and program decisions; and continue with relevant professional development to focus on curriculum, instruction, and assessment and accountability. In an effort to mitigate some of the learning loss due to Covid, JCCS will continue with an additional teacher to allow for smaller class sizes so that all students will have more individualized support from their teachers. We will also continue with leveled math classes where students will be grouped by skill and provided instruction based on need, continue to invest in counselors for 1-1 and small group sessions, provide alternative, supplemental curriculum for students needing extra support, provide substance abuse training, and offer flexible schedules so students can take advantage of an extended day for more services.

In addition, the LLMF were also used to furnish the MakerSpace, our first "lab" space ever. These funds will help us meet more a-g requirements and college and career requirements for the first time in our 30+ year history.

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

NCOE will focus on four broad goals for the 2021-2024 LCAP.

Goal one will focus on understanding the individual needs of our students and families so that we may provide the supports, resources, and services that reduce the barriers our students have in academics and wellbeing. JCCS will continue to provide universal mental health screening to all students, a strong SEL culture and restorative justice services, professional development in trauma informed practices to staff, individual and group therapy for students, cognitive behavior classes, an after school enrichment program, drug and alcohol treatment, LBGTQ training, and enrichment and expanded learning through student leadership opportunities, work experience, LBGTQ Alliance, gardening, athletics, Mariposa, Young Men's Group, homework help, community service, and field trips. JCCS will continue to use the SEL curriculum, Project Wayfinder. We will continue to invest in a social worker, an interventions coordinator, parent liaisons/case managers, school resource officer, probation officers, and a school chaplain. JCCS will also continue to invest in vape detectors, metal detectors, and cameras in each classroom to ensure safety for all.

Goal two will focus on preparing our students for their lives after high school by teaching them academic and vocational skills they will need to pursue further education or training as well as the social and emotional skills they need to have positive, meaningful relationships. To maintain our strong culture of learning, we will continue to provide regular PD opportunities including more training in literacy and structured reading strategies to ensure all students have access to a rigorous school program. To encourage higher levels of student engagement, JCCS will continue to invest in individualized math and reading programs and other digital platforms like Google Classroom and Nearpod. We will continue to provide Reading with Relevance and Achieve 3000. We will continue to provide Nimbus Arts to students along with an engaging and challenging independent study program. JCCS will provide 1:1 Chromebooks and hotspots so all students have access to technology and reliable internet. Seniors will participate in the the Get Ready program to ensure more students are college and career ready. JCCS has clearly outlined expected learner outcomes communicated by our Aspirations Chart and each student has an individual learning

plan which describes their growth goals that are collaboratively created between instructors and students. We will continue to offer official CTE Welding and Culinary programs within our new facilities, integrate the instruction of CTE/hands on skills with academic skills, and commit to expanding our internships/mentorships and engage students with more STEM/Maker education experiences.

NCOE's JCCS programs prioritize the following actions related to the new Camille Creek facility and campus to help meet Goal #1 and Goal #2:

- Provide two vocational/Career Technical Education programs: culinary arts, and welding & construction
- Expand our internship program for students to gain entry level work skills
- Create assessments aligned with academic growth
- Provide an additional teacher to allow for smaller class sizes (from 24 to 16 students per class)
- Continue our robust arts program
- Continue with parent communication and home visits

Goal three will focus on improving the coordination of services for foster youth between Child Welfare, Probation, and LEAs. Communication and coordination between educational agencies and child welfare regarding foster youth needs to be timely, accurate, ongoing and consistent so that the educational needs of foster can be met effectively. NCOE believes that evaluation of foster youth to identify services unique to their needs is a priority for our community.

Goal four will focus on coordinating the instruction of expelled pupils with the districts in the county so that all students can be placed in an appropriate educational setting. Educational partners have agreed that the actions and services for the coordination of instruction for expelled pupils with the districts in the county have been highly effective. Coordination activities have included a well-documented referral process, designated points of contact at all LEAs, NCOE participation in district SARB processes, regular school law meetings, and the integration of district staff (e.g. special education) into the NCOE service offerings, and compliance with all placement change requirements for pupils with IEPs. The NCOE Community School Program continues to be a viable and sufficient educational placement option for expelled pupils in Napa County. As no districts operate community day school programs, the Community School continues to be the only publicly funded option for grades 7-12 students and continues to accommodate the possibility of serving K-6 students. It should be noted that to our knowledge, there has not been an elementary school expulsion in Napa County for many years.

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.

NCOE's Juvenile Court and Community School - Graduation Rate

Support for Identified Schools

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

Napa COE leadership and staff are supporting JCCS as thought partners/collaborators using a disciplined continuous improvement approach. NCOE's leadership and Continuous Improvement and Academic Support (CIAS) department provide assistance to JCCS with their LCAP and CSI Plan development as data and actions are reviewed and investments are considered for the next school year. In conjunction with the Differentiated Assistance process, Sonoma COE is also providing support to JCCS as they make plans for school improvement. During the spring of 2023, Sonoma and Napa COE's have assisted JCCS with data collection and analysis, systems analysis, and eventually root cause analysis to determine underlying causes for student data results. JCCS is also conducting a comprehensive needs assessment in the spring of 2023, including empathy interviews and focus groups with students to review indicators related to attendance, engagement, grades, graduation rate, and social-emotional learning data. Working with Sonoma COE and CIAS staff to review budgets, JCCS will also identify resource inequities that could be addressed through implementation of the LCAP and CSI plans. After a thorough review of their systems, process, and outcome data, JCCS will select evidence-based strategies based on the needs assessment and educational partner input.

Monitoring and Evaluating Effectiveness

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

Starting in the spring of 2023 and throughout the 2023-2024 school year, Napa and Sonoma COEs will work with JCCS to monitor and evaluate the effectiveness of the selected evidence-based strategies they want to implement to improve student outcomes. Napa and Sonoma COEs will assist JCCS in running inquiry-based Plan-Do-Study-Act (PDSA) cycles when testing their implemented strategies. JCCS will be supported by NCOE's CIAS team and our internal evaluation manager to monitor and review data aligned to the PDSA cycles at least on a quarterly basis. JCCS has a comprehensive assessment system, including the collection of local data, and summative and formative measures, from which evidence will be reviewed and analyzed. The types of data and information JCCS is collecting and analyzing to inform ongoing decision making include attendance and engagement data, the Star Assessment Suite from Renaissance, the English Language Proficiency Assessments for California (ELPAC), a social-emotional learning screeners, curriculum-embedded measures, and parent surveys. JCCS will use the data to inform decisions on whether to formally adopt the evidence-based strategies, adjust the strategies to better fit their context, or abandon if not successful. Data collection and monitoring will be integral to the decision-making process and moving forward with continued investments for bettering student outcomes.

Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

JCCS prides itself on regular communication and engagement with educational partners. It is through ongoing meetings with teachers and other staff, including union membership and SELPA, weekly conversations with parents, parent meetings, and parent surveys as well as student surveys and analyzing student outcomes that we develop our LCAP. We meet with our site council (which serves as the Parent Advisory Committee) and ELAC twice yearly. Teachers and Case Managers meet with school administrators weekly and instructional assistants meet with administrators twice monthly. Meetings for students who receive tier three services occur twice weekly. The assistant principal, the SRO, the school probation officer, and the parent liaison team are all in attendance. The director is in regular communication with community partners, such as Juvenile Hall staff, probation, Kiwanis, and VOICES. JCCS meets with the Napa County Office of Education's Board of Trustees throughout the school year. JCCS met with the board on February 7, 2023 to present on the LCAP Annual Update and report on mid-year progress in relation to our outcomes. We invited input on achieving our LCAP goals, metrics, and implementation of services. When meeting with educational partners, JCCS' director and assistant principal share data on students' demographics, academic performance, and engagement (attendance, behavior, and productivity) and invite discussion on what investments are working best for students and where the programs might need to change direction to better meet students' and families' needs. JCCS will present the LCAP to NCOE's Board of Trustees at the public hearing on Tuesday, June 6, 2023 and NCOE's board is scheduled to adopt the updated 2021-2024 LCAP at the Board meeting on Tuesday, June 13, 2023.

A summary of the feedback provided by specific educational partners.

For the 2021-2024 LCAP, teachers continue to see a need for offering leveled math classes to students based on skill and need, smaller class sizes, more opportunities for hands-on learning, and more internships and career readiness skills. Community partners offer positive feedback regarding restorative justice and SEL practices and school climate and culture. Students report a need for career and college readiness skills, life skills and more engaging hands on learning opportunities. Parents are reporting a desire for their students to be trained in vocational skills and a need for mental health and other community supports for their children and the families.

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

Based on parent feedback, JCCS will continue to employ parent liaison teams who connect with 100% of families on a weekly basis. The teams will work with the families to identify the root causes to challenges and make referrals as necessary. Also identified by parents is the need for vocational training. For that reason, we will continue to provide welding and culinary CTE pathways (these are also areas of high interest as identified by students). College preparedness was another high interest area. In order to raise the reading and math levels of our students so that they can access college level material, we plan to hire an additional academic teacher to decrease class size so students have more individual attention. Teachers are seeing that with smaller class sizes, students are better able to focus, behaviors are down, and more work is completed. Teachers also see a need to level the math classes rather than to teach mixed level classes.

Goals and Actions

Goal

Goal #	Description
1	TO UNDERSTAND THE UNIQUE NEEDS OF OUR INDIVIDUAL STUDENTS THROUGH INTERVIEWS, ASSESSMENTS AND RELATIONSHIP while always using a trauma informed approach to help address the barriers preventing the students from thriving. (LCFF Priorities 1, 3, 5, 6, and 7)

An explanation of why the LEA has developed this goal.

Our students are referred to our schools because of truancy, expulsion, failing grades or poor behavior. Their previous schools have not met their needs for complex and varied reasons. It is incumbent upon JCCS to do the work necessary to understand our individual student's barriers and put in place appropriate interventions. The vast majority of students come to our programs performing well below grade level, are of low socio-economic status, and come with existing truancy and behavior issues. The students who come to our school programs have been labeled as "failures." They have been removed from their "traditional" middle and high schools because they do not attend or they act out. The overwhelming majority of our students are in the juvenile justice system, are socioeconomically disadvantaged, and are far below grade level in English and math. Our students are victims of abuse, neglect, or trauma. Many suffer with mental illness and/or substance abuse. Our students come to us shut down to learning, and in many cases, have given up on school entirely. We see that our programs and support are working for these historically underserved students. According to the 2021-2022 results of the California Healthy Kids Survey (CHKS), 42% of students feel connected at school and 67% feel safe at school which has increased since 2019 when the results from the CHKS were, 36% of students feel connected at school and 49% of students feel safe at school. It is through meaningful, restorative relationships with caring adults that our students begin to feel that they are worthy. And as the soul finds its worth, we see the creativity, curiosity, and the will to learn begin to stir.

The following expected annual measurable outcomes will be monitored and the aligned actions and services will be executed to ensure we meet Goal #1 and that all students, including unduplicated students and students with exceptional needs are provided the support and services to achieve. The metrics described below will help JCCS determine how progress is being made toward the elimination of barriers preventing students from thriving. The actions were specifically selected to ensure that all staff have the ability to support students and strengthen the culture so all students feel nurtured, safe, and have a sense of belonging. JCCS prioritizes the following actions related to our new facility and campus to help meet Goal #1: provide an additional teacher to allow for smaller class sizes (from 24 to 16 students per class); expand parent communication and home visits; and identify and secure recreation space for our new school. By investing in these actions, we will see, in particular, an increase in the percentage of students feeling connected and safe at school, an increase in student attendance, a decrease in students with multiple referrals to the refocus room, and more academic credits earned.

Unless otherwise noted, all Year 2 Outcome data was collected in the spring of 2023.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
<p>PHQ-9 Screener a Biopsychosocial assessment</p> <p>% of students completing the universal mental health screener (PHQ-9)</p> <p>Of those students needing a follow up PHQ-9 (because they scored a 10 or higher) track % of students who improved.</p>	<p>In 2020-2021: 95% completed the PHQ-9</p> <p>Minimal = 57% Mild = 26% Moderate = 12% Moderately Severe = 4% Severe = 1%</p> <p>71% improved on the PHQ-9</p>	<p>(As of LCAP adoption, not all the data has been collected). At the beginning of June 2022:</p> <p>90% of students (enrolled at least 32 days) received the PHQ-9 Screener.</p> <p>Minimal = 57% Mild = 23% Moderate = 10% Moderately Severe = 9% Severe = 1%</p> <p>64% improved on the PHQ-9, 12% got worse, 20% are pending, and 4% returned to district. 15 student referrals to Mental Health services.</p>	<p>(As of LCAP adoption, not all data has been collected. Data received through April 2023.)</p> <p>95% of students (enrolled at least 32 days) received the PHQ-9 Screener.</p> <p>Minimal = 69% Mild = 17% Moderate = 9% Moderately Severe = 3% Severe = 2%</p> <p>Post test administered in June.</p>		<p>100% of students complete the PHQ-9 screener</p> <p>Of those students needing a follow up PHQ-9 (because they scored a 10 or higher) 75% of students will improve (scores will decrease)</p>
<p>Classroom Size Count- Maintain small classroom sizes to help support unduplicated students</p>	<p>21-22 students assigned to classes in 2020-2021</p>	<p>12 students enrolled per class</p>	<p>There is an average of 19 students enrolled per class. The model to maintain class size at 15 was not sustainable due to</p>		<p>Limit class size to <15</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
and those with exceptional needs			teacher shortage. Due to CTE and elective offerings, the number of students physically present in the classroom at one time rarely exceeded 16.		
Number of Students with Multiple Referrals to the Refocus Room Referrals - Track the number of students with a reduction in their referrals to the Refocus Room	Number of on-campus students (during 2020-2021) with multiple referrals to Refocus Room: 6 students (with more than 3 referrals a week)	There were 8 students with more than 8 referrals in a month. Of those 8, after interventions were put into place, 7 showed a decrease in referrals whereas one increased the number of referrals.			Of the students who are referred to the Refocus Room more than 3 times a week (12 times a month), their referrals will decrease after a semester of interventions
Attendance Rate	For 2020-2021: All students = 86.53% Hispanic = 87.34% White = 85.35% Black/AA = 92.12% Asian = 100%	For 2021-2022: All students = 87.04% Hispanic = 87.82% White = 86.65% Black/AA = 80.07% Asian = 100% Low SED = 86.24% ELs = 87.91% SPED = 84.72% Homeless = 85.52%	For 2022-2023: All students = 80.78% Hispanic = 80.53% White = 82.72% Black/AA = 78.15% Multiple = 83.61% Low SED = 80.0% EL = 78.46% SPED = 80.96% Homeless = 75.50%		All students = (>88%) Hispanic (>88%) White (>88%) Black/AA (>94%) Asian = Maintain Updated Outcomes (spring 2022): Low SED >88% ELs >88% SPED >85% Homeless >85.52%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
The number of Credits Attempted versus Credits Earned	Students completed 78% of credits by the end of the 2021-2021 school year. Students entered the 2020-2021 school year with 40% credits completed.	for 2021-2022 credits attempted vs credits earned 87%	2022-2023 TBD		Students will complete 80% of credits
Suspension Rate	For 2020-2021: 18.1% suspension rate in 2019-2020	2021-2022: All Students = 19% Hispanic = 21% White = 12% ELs = 6% Low SED = 19%	2022-2023 All students = 36.14% Hispanic = 33.82% White = 45.45% ELs = 44.83% Low SED = 36.23%		Decrease to 15% suspension rate
Expulsion Rate	For 2020-2021: 0 expulsions in 2020-2021	0 students	0 students		Maintain low expulsion rate
Family Engagement Surveys (input for decision-making) % of families satisfied % of families feeling supported	For 2020-2021: 89 people complete the surveys in June and August 2020 Out of 89 responses, 100% of families felt that the support received from the school was very supportive or somewhat supportive	TBD	For 2022-2023 data currently being reviewed		% of parents satisfied = >80% % of parents feeling supported = >80% Maintain weekly contact with 100% of families

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>Out of the 89 responses, 100% of families felt satisfied or very satisfied with the school services</p> <p>100% of families are contacted weekly</p>				
<p>CA Healthy Kids Survey (CHKS)</p> <p>% of students feeling connected</p> <p>% of students feeling safe at school</p>	<p>For 2020-2021:</p> <p>% of students feeling connected: All students = 36% Hispanic/Latinx = 36% White students = 49%</p> <p>% of students feeling safe: All students = 49% Hispanic/Latinx = 49% White students = 50%</p>	<p>Administered in March 2022</p> <p>% of students feeling connected: All students= 42%</p> <p>% of students feeling safe: All students = 67%</p>	<p>Administered March 2023</p> <p>Results TBD.</p>		<p>% of students feeling connected: All students = >50% Hispanic/Latinx = >50% White students = >50%</p> <p>% of students feeling safe: All students = >50% Hispanic/Latinx = >50% White students = >55%</p>
SEL Student Survey	<p>This is a new metric so there is no data available yet. Baseline will be determined in the 2021-2022 school year. Will implement the SEL survey in fall of 2021</p>	<p>High School Students:</p> <p>Highest Domains: #1) Self-Awareness - Future = 62 students feel strong #2) Social Awareness - Classroom Setting =</p>	<p>Administered May 2023</p> <p>Results TBD</p>		<p>Outcome target will be based on the results of the survey given in 2021-2022.</p> <p>Updated Outcomes (spring 2022):</p> <p>Lowest Domains:</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>Updated baseline data (spring 2022):</p> <p>High School Students:</p> <p>Highest Domains: #1) Self-Awareness - Future = 62 students feel strong #2) Social Awareness - Classroom Setting = 50 students feel strong in this area #3) Social Awareness - School Setting = 49 students feel strong in this area</p> <p>Lowest Domains: #1) School setting = 27 students feel they are not strong in this area #2) Self-Awareness - Learning = 21 students feel they are not strong in this area #3) Relationship Skills = 19 students feel they are not strong in this area</p>	<p>50 students feel strong in this area</p> <p>#3) Social Awareness - School Setting = 49 students feel strong in this area</p> <p>Lowest Domains: #1) School setting = 27 students feel they are not strong in this area #2) Self-Awareness - Learning = 21 students feel they are not strong in this area #3) Relationship Skills = 19 students feel they are not strong in this area</p>			<p>#1) School setting = reduce the number of students who feel they are not strong in this area to fewer than 15</p> <p>#2) Self-Awareness - Learning = reduce the number of students who feel they are not strong in this area to fewer than 10</p> <p>#3) Relationship Skills = reduce the number of students who feel they are not strong in this area to fewer than 10</p>
Percentage of staff receiving Restorative	For 2020-2021:	For 2021-2022:	For 2022-2023:		Maintain RJ and SEL follow-up training

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Justice and SEL training to help support unduplicated students and those with exceptional needs.	100% staff trained and supported	100% staff were trained and supported	100% of staff trained in Trauma informed practices to support unduplicated students and those with exceptional needs. 100% of staff also had 2 one hour trainings on De-escalating behavior.		opportunities for 100% of staff 100% of staff will continue to be trained and supported.
Percentage of teachers fully credentialed, compliant, and appropriately assigned	For 2020-2021: 100% percent of our teachers were credentialed, compliant, and appropriately assigned.	For 2021-2022: 100% percent of our teachers were credentialed, compliant, and appropriately assigned.	For 2022-2023: 80% of our teachers were credentialed, compliant, and appropriately assigned. One classroom was served by long term substitutes and supervised by administration. There are currently 2 open teaching positions for the 23-24 school year.		Maintain 100% of teachers credentialed, compliant, and appropriately assigned.
Chronic Absenteeism - % of students missing more than 10% of school	The Chronic Absenteeism rate from August through mid-March in 2019-2020 was All students: 27% Low-Income: 31.66% English learners: 25%	The chronic absenteeism rate for 2021-2022 was: All students: 47.32% Low-Income: 50.59% English learners: 40% SPED: 46.67% Hispanic: 56%	The chronic absenteeism rate for 2022-2023 to date was: All students: 66.27% Low-income: 69.57% English Learners: 61.9%		Decrease chronic absenteeism to 20%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	The chronic absenteeism rate for 2020-2021 was: All students: 56.52% (65 students) Low-Income: 54.37% (56 students) English learners: 50% (15 students)	White: 53.3%	SPED: 64.29% Hispanic: 69.23% White: 75%		
Middle school drop-out rate High School drop-out rate	10 students or 28% drop-out rate by the state's metrics in spring of 2020 but there are two who graduated in 2021	The dropout rate for 8th grade is 0% High school is 13.5%	The dropout rate for 8th grade is 0% High school is TBD		Maintain middle school drop-out rate of 0 Decrease drop-out high-school drop-out rate (<20%)
Facilities Inspection Tool (FIT) Reports: Basic school facilities will be maintained in good repair	For 2020-2021: Our facilities remain in good condition as reported on the Facilities Inspection Tool	For 2021-2022: Our facilities remain in good condition as reported on the Facilities Inspection Tool	For 2022-2023: Our facility is in good condition according to FIT report dated 10/31/2022		Maintain facilities in good condition as reported on the FIT
Percentage of parental participation in programs for unduplicated students Percentage of parental participation	For 2020-2021: 100% of parents participated in 2 hour intake meetings with Licensed Clinical Social Worker for a	2021-2022: 100% of parents participated in 2 hour intake meetings with Licensed Clinical Social Worker for a	2022-2023: 100% of parents participated in 2 hour intake meetings with Licensed Clinical Social Worker for a		Maintain 100% of parents participating in 2 hour intake meetings with Licensed Clinical Social Worker for a

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
in programs for students with exceptional needs	biopsychosocial assessment. 100% of parents of unduplicated students and those with exceptional needs participate in meetings and/or phone calls and home visits throughout the year.	biopsychosocial assessment. 100% of parents of unduplicated students and those with exceptional needs participate in meetings and/or phone calls and home visits throughout the year.	biopsychosocial assessment. 100% of parents of unduplicated students and those with exceptional needs participate in meetings and/or phone calls and home visits throughout the year.		biopsychosocial assessment. Maintain 100% of parents of unduplicated students and those with exceptional needs participate in meetings and/or phone calls and home visits throughout the year.
Measure and track the number of contacts/interactions and time spent with families and students via the JCCS program spreadsheet	August-December 2020 = 1,017 contacts with families & students; 145 hours.	2411 contacts with Parents, Guardians, Caregivers 1313 student contacts	August 2022 to April 30, 2023 1326 Total contacts parents, guardians, caregivers 1513 student contacts		Maintain high number of contacts/interactions with families and students

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Staffing for SEL support, home visits, and strengthening relationships	To help our students develop the self regulation and interpersonal skills needed to form and maintain positive and meaningful relationships, we will employ a social worker, an SRO, and an interventions coordinator to work with students and families to address barriers preventing students, especially unduplicated students and those with exceptional needs, from thriving in school. The social worker and interventions coordinator will work with community agencies to refer families for resources and services.	\$692,766.00	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>We will employ trained para-professionals to create relationships with families and conduct the home visits. We will assign "case managers" to each classroom to connect with families on a weekly basis.</p> <p>The paraprofessionals, social worker, and interventions coordinator, and SRO will also conduct home visits to strengthen school and family connections.</p> <p>Employ a full time bilingual Parent Liaison to work with families and students, making connections across school, home, and the community.</p> <p>Employ instructional aides to work with teachers in the classrooms, and the Refocus Room (the aides will rotate), to help support unduplicated students and students with exceptional needs in the program.</p> <p>These roles will help to increase percentage/number of parents participating in programs for unduplicated students and help to increase percentage/number of parents participating in programs for students with exceptional needs.</p>		
1.2	JCCS Staff Training (SEL and Restorative Justice focus)	<p>JCCS will continue to build the capacity of staff to help support student growth in social emotional learning and restorative justice practices through investments in staff development and ongoing professional learning opportunities. The opportunities will include but not be limited to the following: Restorative Justice practices, TeenTalk, and School Connect; and trauma informed practices and reflective practices to create better relationships which will help students thrive. Paraprofessionals will be trained in, but not limited to, conducting home visits, motivational interviewing, brief interventions, mental health, first aid, etc.</p> <p>JCCS will continue to develop and utilize our matrix of student goals and outcomes to track student progress toward behavior and social-</p>	\$5,500.00	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>emotional learning. We will explore opportunities for Instructional Assistants to identify their strengths and professional development needs and provide for their continued support and growth. We will send additional staff to trauma training (if needed) to provide in-depth support for unduplicated students and those with exceptional needs.</p>		
<p>1.4</p>	<p>JCCS general staffing (leadership, instructors, office staff)</p>	<p>JCCS will continue to maintain small class sizes to help serve students with exceptional needs by providing more individualized support. We will staff the Community High School classes with a teacher for up to 12 students per class.</p> <p>Continue to staff FTE 0.20 resource teacher to provide small group instruction and push-in to classrooms to provide support for students with exceptional needs.</p> <p>Staff Creekside Middle school with a teacher for up to 12 students.</p> <p>Continue to staff FTE 1.0 Director</p> <p>Continue to staff FTE 1.0 Assistant Principal</p> <p>Employ FTE 1.175 for two Custodians</p> <p>Employ FTE 1.0 for Administrative Assistant</p> <p>Employ FTE 1.0 for School Registrar</p> <p>Note that the base program personnel and costs described also support the achievement and standards implementation outcomes in Goal 2.</p>	<p>\$988,279.00</p>	<p>No</p>

Action #	Title	Description	Total Funds	Contributing
1.5	Probation Officers	Contract for two full time probation officers	\$7,000.00	Yes
1.6	Data/information systems and platforms	Evaluate and build/leverage the current data systems to track student progress in social emotional learning and academics that will help JCCS make decisions that lead to improvements: Contract with PROMIS/Power School - Student Information System Contract with DTS - Document Tracking System Contract for SWIS-behavior tracking system	\$12,850.00	No
1.7	Juvenile Hall Staffing	Staff the Juvenile Hall class with a teacher to ensure optimal support is given to unduplicated students and those with exceptional needs.	\$181,001.00	Yes
1.8	Fitness and After school programs	Employ a fitness coach and staff for the after school program to help provide enrichment and support for all students but principally directed to unduplicated students and students with exceptional needs.	\$83,454.00	Yes
1.9	Camille Creek Facility	In addition to the other priorities that are included in Goals 1 and 2 of the LCAP that are related to the new Camille Creek facility, JCCS also prioritizes the need to identify and secure recreation space for our new school. Debt service for the new Camille Creek Facility. This action is split between LCAP Goal 1 and Goal 2 (see action #9) with a dollar value of \$292,500 in each goal.	\$292,500.00	No

Goal Analysis [2022-23]

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.

Even though the pandemic is thought to be behind us, JCCS still experienced daunting challenges in the 2022-2023 school year. The most substantive differences for the JCCS program, were the challenges to hiring and keeping staff. The model was to maintain classes at 15 students but for the 22-23 school year, that average was closer to 19 students enrolled per class. The model to maintain class size at 15 was not sustainable due to the significant teacher shortage. Even though 80% of our teachers are credentialed, compliant, and appropriately assigned, one classroom was served by long term substitutes and supervised by administration and we currently have 2 open teaching positions for the 23-24 school year. The staffing was challenging but JCCS worked hard to continue the best support to students through its programs. Because of the newer CTE and elective offerings, the number of students physically present in the classroom at one time rarely exceeded 16 which helped maintain targeted support.

The students who attend JCCS most often come from backgrounds of abuse, neglect and/or trauma. For that reason, JCCS has also continued with a wide array of services and data collection methods to monitor our family outreach and student social emotional learning needs. JCCS utilizes a Master Sheet, SWIS, Credit Evaluations, Student Goal Sheets, and Parent Engagement to track student and family engagement. We also use Teen Talk as a health curriculum created specifically for teens. Our community school employs a full time bilingual school social worker (LCSW) who provides universal depression screening and works with students and parents to help with needed resources and services, and a bilingual interventions coordinator (MFT) who works with parents and students to help provide needed interventions, resources and services. We work with an SRO who makes daily visits to absent students' homes to check in with our community. We have learned that students who attend in person benefit from being in small class sizes and get more attention from teachers. All staff are trained in Restorative Practices and Trauma Informed Education Practices. We practice universal mental health screening: all students are given the PHQ-9 survey to identify depression. Based on those results, follow ups or referrals are made. All students get regular "check ins" from the school social worker and are offered counseling. The school works closely with two mental health agencies, Napa County Mental Health and Aldea, Inc. which offer services on site (when schools are in regular session.) In our weekly class team meetings, we review each student and referrals are made should student be exhibiting a need or ask for services. Staff have taken part in several trainings offered by the Diagnostic Center North in such topics as "The Impact of Trauma at School: Better Understanding, Recognition, Assessment, and Support for Students with Trauma-Related Challenges," "ERMHS Assessment: Examining Your Social-Emotional Data," and "Social Emotional Learning via Remote Instruction." The mental health of the staff is equally important. NCOE provides individual and group support as well as counseling. The JCCS department meets regularly in small groups and individually to discuss not just professional issues but any personal issues that may be affecting them. We have two licensed counselors on staff, a volunteer chaplain and an SEL/MSW who are also available to staff.

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.

Due to staff hiring challenges, the estimated actual expenditures for necessary employees was lower than originally planned. JCCS had budgeted \$548,659.03 for SY2022-2023 but only expended \$343,827 on classroom teachers.

An explanation of how effective the specific actions were in making progress toward the goal.

Despite the challenges with staffing, JCCS continues to have success with making connections and strengthening relations with parents via the case managers, bilingual parent liaisons, and the interventions coordinator because the communication has been so frequent. In addition to communicating through Facebook, the Camille Creek website, and Nixel platforms, these roles check in with designated families every week. 100% of families are now contacted weekly. The regular communication gives families an opportunity to share their needs, including basic needs, transportation, and schooling needs. Data shows that families are in desperate need of outreach and support. 41.7% of families are in need of food/meals, 41.7% are in need of mental health/counseling, 41.7% are in need of transportation to school services, and 33% are in need of parenting support classes. Closer relationships have been established between the school and families as every parent has a point person at school. If certain challenges exist for families this flags a social worker contact. The social worker will then conduct follow-up check-ins with the family. JCCS also hosted regular informal drop-in hours to connect families to community resources. Parents have reported that they see school as a resource/connection to other community resources. The amount of communication and weekly outreach to families have changed some parents' minds and increased their comfort level with sending students to campus.

JCCS has learned that not having as many students on campus has made it easier to monitor student well-being. JCCS reduced the class size to (no more than 16) so that students could easily interact with their teachers and teachers could gain a sense of how each of the students are functioning. Students are more willing to talk about their mental health needs now. Our data shows that 32 (including 17 current Chamberlain) students are receiving mental health services (including just med clinic services). As of the beginning of June 2023, 95% of students (enrolled at least 32 days) received the PHQ-9 Screener, 64% improved on the PHQ-9, 12% got worse, 20% are pending, and 4% returned to district. There have been 15 student referrals to Mental Health services. We have been able to build a strong school culture where students feel they are valued and that they belong. JCCS was able to have 1513 interactions (i.e. check-in's, crisis, intakes, job support) with students, and 1326 contacts with Parents, Guardians, and Caregivers.

Classes have team meetings where every student is reviewed every week. Every student/family is assigned a case manager to check-in with them weekly to see how school is going and what support might be needed. If students are not completing work, or absent from class, or if depression is suspected (based on self-reporting or demeanor) students receive a home visit. When students are absent three or more times, the family receives a home visit. The resource officer is sent as the first home contact to find out how the school can help. Students and families have responded favorably to these visits. Even with the varied support provided to our students, our current data shows that our attendance rates of 80.78% are down a bit from last year from 86.4%. Student group attendance data show that our Hispanic students have also seen a dip to 80.53 % and white students = 82.78%. The attendance rates for our black students is down from 80.07% to 78.15%. Unfortunately, our chronic absenteeism rate is also up from 47.32 to 66.27% missing more than 10% of the school year. Even with the increased communication and connection with families, many students are not attending school as much as needed. This trend seems to be

across California too. Going forward, JCCS is committed to increasing outreach through home visits to families and to reviewing other root causes that might be contributing to our lower attendance rate.

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

Goal #1 will not have too many changes in 2023-2024. As stated earlier, JCCS has learned much about what works and doesn't work well for our students. Going forward, we want to continue to focus energies on practices that will really change the course of our students' lives. JCCS is committed to having fewer students in a class so students encounter fewer distractions and have more focus, so they can maximize learning time and get more of their work completed (Action 4). JCCS wants to make the learning conditions optimum for students on campus. The updated instructional schedule will provide 2.5 hours of academics broken up across the school day. All students will have 90 minutes for homeroom instruction in the morning followed by a break. Math instruction will be leveled and students will be assigned classes based on their needs. There will be a common lunch where students can socialize and then students return to targeted academics based on needs. Electives will be offered in the afternoon and hands-on learning will be emphasized throughout the day.

Based on the happenings and learnings from these past three school years, JCCS also sees a continued need to deepen relationships with families to address root causes and remove barriers to schooling access. JCCS is committed to maintaining outreach and communication with families going forward. We need to better reach students so they are more invested in their own learning and education. In order to do this, JCCS will continue with and expand our parent liaison teams to connect with 100% of families on a weekly basis (Action 1). Our team will also continue to ensure staff are trained in restorative justice techniques, go deeper with trauma informed practices, and provide counseling services (1-2 and small groups) to all students in need (Action 2). JCCS will continue to use Teen Talk and School Connect (Action 2).

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	To assist our students to develop a plan and the skills to successfully enter the workforce or pursue further education or training. (LCFF Priorities 1, 2, 4, 5, 7, 8)

An explanation of why the LEA has developed this goal.

Our students arrive to us with a schoolwide average of 4th/5th grade levels in reading comprehension and math. In order for our students to have a wide variety of options in post high school pursuits, we will put in place the academic interventions which will help them not only progress but have the motivation to do so. Based on the analysis of state and local data, including feedback from educational partners on local program data, JCCS needs to continue to strengthen the academic program provided to students. JCCS maintains a healthy attendance rate for alternative education programs and, anecdotally, administrators have observed fewer students needing the refocus room. To date, the attendance rate is at 80.78% which is down from 87.04% last year at this time but still an improvement for students as compared to the attendance at their previous schools. We are also seeing some progress in academics. For this past year, JCCS had 21 students enrolled in A-G coursework which is up from 18 the previous year and 25% participated in a workforce training program. Eight students enrolled in a culinary CTE pathway, 22 students enrolled in a welding CTE pathway, and 100% of slots filled for the two CTE In 2022-2023. 63% of students progressed on the reading and math interim assessments and 38% progressed more than two grade levels in reading and math. Even with this progress, many students have low productivity or credits earned so more work needs to be done to encourage students to work investing in their own academic and learning programs.

The program has identified the following areas needing significant improvement based on review of local performance:

- 1) Continue to accelerate students' reading and math progress.
- 2) Use multiple data points for instructional and programmatic decision making; engage students in goal setting and help students monitor their own learning by giving them a voice and choice in content exploration and study.
- 3) Due to the low numbers who go on to college or vocational training, provide more vocational programs at the high school level.
- 4) Identify meaningful academic assessments by which teachers will guide their instruction.
- 5) Continue to offer math via a leveled program where students are assigned to courses based on skill and need
- 6) Continue to train staff on UDL and the new curriculum to ensure effective implementation and quality instruction is provided to students

The following expected annual measurable outcomes will be monitored and the aligned actions and services will be executed to ensure we meet Goal #2. The metrics described below will help JCCS determine how progress is being made toward assisting students in plan development and the skills to successfully enter the workforce or pursue further education or training. The actions were specifically selected to ensure that all staff have the ability to support students and strengthen the academic program for student success. JCCS prioritizes the following actions related to our new facility and campus to help meet Goal #2: provide two vocational/Career Technical Education programs: culinary arts, and welding & construction; expand our internship program for students to gain entry level work skills; create assessments

aligned with growth; and continue our robust Arts program. We expect to see more students enrolling in CTE courses and entering the workforce or college/training program over time. We also expect to see an increase in results for our graduation rate and college/career readiness metrics.

Unless otherwise noted, all Year 2 Outcome data was collected in the spring of 2023.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
% of students entering workforce or college/training program	<p>This is a new metric so no data is available. JCCS will begin tracking this information and baseline data will be set based on percentage in 2021-2022.</p> <p>Updated Baseline: 21% of students participating in a workforce training program (spring 2022)</p>	<p>23 (out of 110) or 21% of students participating in a workforce training programs.</p> <p>No students were dual enrolled this year.</p>	<p>21 students or 25% participated in a workforce training program. One student was dual enrolled in the Napa Valley College this year.</p>		<p>The outcome target will be set based on percentage of students entering workforce or college/training program in 2021-2022.</p> <p>Updated Outcome (spring 2022): 30% of students will participate in a workforce training program</p>
Graduation Rate - 5 year cohort	<p>For 2019-2020: All students = 69.2% Hispanic students = 81% White students = 41.7%</p>	<p>For 2020-2021: All students = 61.1% Hispanic students = 66.7% White students = group too small to report</p> <p>2022 - Anticipated:</p>	<p>For 2021-2022 All students = 59%</p>		<p>5 Year Cohort: All students = >70% Hispanic students = >85% White students = >43%</p> <p>1 Year Cohort: All students = >70%</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		24 students on track to graduate in June 2022 3 more students are on track to graduate by August 2022			
A-G courses are now offered for all students including unduplicated and those with exceptional needs. Due to the small school population, the lack of any laboratory facility, and the lack of students performing at grade level, there will be a limited A-G course metric	0 students took A-G courses in 2020-2021	18 students enrolled in A-G coursework	21 students enrolled in A_G coursework this school year.		The number of students taking A-G will be > 1 each year
Advanced Placement courses are now offered to all students including unduplicated and those with exceptional needs; due to the small school population and the lack of students performing at grade level there will be a limited AP metric.	0 students took an AP course or test in 2020-2021	0 students	0 students		3 students take an AP course 1 student takes an AP test
CAASPP ELA	2018-2019 results	CAASPP was not administered in 2021	CAASPP 2022 data		Students enrolled one semester or more will

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	ELA: 11.54% of 11th grade students who took the CAASPP met or exceeded standard		ELA: 13.64% of 11th grade students who took the CAASPP met or exceeded standard.		improve scores by 3% in ELA
CAASPP Math	2018-2019 results Math: 3.84% of 11th grade students who took the CAASPP met or exceeded the standard	CAASPP was not administered in 2021	CAASPP 2022 data Math: 0% of 11th grade students who took the CAASPP met or exceeded the standard		Students enrolled one semester or more will improve scores by 3% in Math
Percentage of students whose reading level on STAR Renaissance shows growth in reading over time	This is a new metric so no data available. Baseline will be set based on percentage of students showing growth in reading in 2021-2022. New Baseline Data: 61% students grew in Lexile reading levels 42% (out of 96 students) grew more than one grade level in reading	61% students grew in Lexile reading levels 42% (out of 96 students) grew more than one grade level in reading	63% students showed growth on the reading interim assessments. 38% student showed one year or more of growth.		70% of students will meet their growth target in ELA Updated Outcomes (spring 2022): 70% students will show growth on the ELA interim assessments. 50% students will show one year or more of growth
Percentage of students whose math performance on STAR Renaissance shows	This is a new metric so no data available. Baseline will be set based on percentage of students showing	57% students showed growth on the math interim assessments.	63% students showed growth on the math interim assessments.		70% of students will meet their growth target in Math

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
growth in math over time	<p>growth in math in 2021-2022.</p> <p>New Baseline Data: 57% students showed growth on the math interim assessments.</p> <p>38% student showed one year or more of growth</p>	38% student showed one year or more of growth.	39% student showed one year or more of growth.		<p>Updated Outcomes (spring 2022):</p> <p>70% students will show growth on the math interim assessments.</p> <p>50% student will show one year or more of growth</p>
CTE % of students enrolled in one of two Pathways	0 percent of students enrolled as program will begin in 2021-2022	<p>8 students enrolled in a culinary CTE pathway</p> <p>15 students enrolled in a welding CTE pathway</p> <p>100% of slots filled for the two CTE pathways</p>	<p>8 students enrolled in a culinary CTE pathway</p> <p>22 students enrolled in a welding CTE pathway</p> <p>100% of slots filled for the two CTE pathways</p>		<p>30% students will enroll in one of two pathways (spring 2022: this outcome really isn't feasible as there are only 24 slots available for the two CTE pathways)</p> <p>Updated Outcome (spring 2022): 100% of slots will be filled for CTE pathway courses</p>
Percentage of students earning Workforce Certificates	This is a new metric so no data available. Baseline will be set based on the percentage of students earning workforce certificates in 2021-2022	CTE Director is working on getting workforce certificates for JCCS students			30% of juniors and seniors will earn a workforce certificate

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Percentage of students college ready on the Early Assessment Program (EAP)	EAP for the 2018-2019 school year: ELA: 11.54% of 11th grade students who took the CAASPP demonstrated college readiness. Math: 3.84% of 11th grade students who took the CAASPP demonstrated college readiness.	CAASPP was not administered in 2021	EAP for the 2021-2022 school year: ELA: 13.64% of 11th grade students who took the CAASPP demonstrated college readiness. Math: 0% of 11th grade students who took the CAASPP demonstrated college readiness.		1% growth over 2018-2019 EAP results.
College/Career Readiness (CCR) Indicator on the CA Dashboard	Red Performance Level on Ca School Dashboard in 2019 - 0 percent of students were prepared for College or Career	The CA Dashboard was not operational from 2020-spring 2022	The CCI was not operational on the Dashboard in 2022		Orange performance level on CA School Dashboard. 10% of seniors will graduate college/career ready
Access to Broad Course of Study as measured by the JCCS master calendar.	For 2020-2021: 100% of students, including unduplicated and those with exceptional needs have access to broad course of study in subject areas described in section 51210 and 51220	For 2021-2022: 100% of students, including unduplicated and those with exceptional needs had access to a broad course of study.	For 2022-2023: 100% of students, including unduplicated and those with exceptional needs had access to a broad course of study.		100% of students, including unduplicated and those with exceptional needs have access to broad course of study in subject areas described in section 51210 and 51220
Maintain Middle School completion	For 2020-2021:	For 2021-2022:	For 2022-2023:		Maintain 100%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
rates for students who are enrolled 90 days or longer at 95% or greater.	100% of students completed	100% of students completed	100% of students completed		
Percentage of teachers implementing the State Standards	For 2020-2021: 100% of teachers implement state standards	For 2021-2022: 100% of teachers implemented state standards	For 2022-2023: 100% of teachers implemented state standards		Maintain 100% teachers implementing state standards
Percentage of students provided with the required instructional materials (the program is transitioning to a digital curriculum – license will be obtained for all students).	100% of students continue to be provided with all standards-aligned required instructional materials, including ELD.	100% of students continued to be provided with all standards-aligned required instructional materials, including ELD.	100% of students continued to be provided with all standards-aligned required instructional materials, including ELD.		Maintain 100% of students provided with all standards-aligned required instructional materials including ELD
EL Re-designated rate; EL proficiency on ELPAC	ELPAC summative testing was interrupted in the spring of 2019-2021 due to campus closures from COVID. Only 19 out of 37 students completed the ELPAC summative and 0 students scored an overall performance of 4 so 0 percent of	1 student has been re-designated in 2021-2022. 1 student making progress (or advancing one proficiency level) on the ELPAC.	0 students will be redesignated this school year. X students making progress (or advancing one proficiency level) on the ELPAC.		For students enrolled 180 days or more, 70% will advance one proficiency level on ELPAC. Re-designate at least 20% of students enrolled 180 days or longer

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	students were re-designated as English proficient in 2019-2020.				

Actions

Action #	Title	Description	Total Funds	Contributing
2.2	Academic curricula and interim assessments	<p>JCCS strives to offer engaging and meaningful curriculum for students. Based on feedback from staff and students, we will continue to invest in contracts for Reading with Relevance and Achieve 3000 programs for ELA/ELD, Math, and academic interventions. To ensure English learners can access the CCSS and the ELD standards, they will receive English language acquisition instruction via Achieve 3000 curriculum and dedicated class time focused on language development at their proficiency levels. STAR Renaissance will be utilized to track and measure student progress in reading and math throughout the school year.</p> <p>Staff will continue to evaluate data and efficacy of ELA and Math programs and use assessment data for student intervention placement and progress monitoring purposes (costs embedded in staff expenditures).</p>	\$7,522.00	Yes
2.3	Professional Training Opportunities (academic focus)	JCCS will continue to build the capacity of staff to help support student growth in academics through investments in staff development and ongoing professional learning opportunities. The opportunities will include but not be limited to the following: Contract for training in the Common Core, new curricula, technology, Universal Design for Learning, Multiple Tiered Systems of Support, and Data Teams to	\$2,500.00	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>support students, especially unduplicated and those with exceptional needs.</p> <p>Staff will be trained and supported to successfully implement a leveled math program where students are assigned classes based on needs and skills. JCCS will also provide staff training on ELD and language acquisition strategies.</p> <p>We will continue to contract with consultants to help analyze student work and plan for instructional next steps to meet students' needs. JCCS staff will work with students to set learning goals in ELA and math, SEL, and life skills utilizing our matrix of learning aspirations to track student progress.</p>		
2.5	Access to technology and support	JCCS will continue to contract with GoGuardian, Nearpod, and Parent Square. We will replace Chromebooks and hot spots class by class as needed; purchase 1-3 class sets (up to 60) to ensure all students including unduplicated students and those with exceptional needs have access to current, updated technology. We will also invest in Spirit Horse, DJ Carl, and Edestam Art.	\$52,100.00	Yes
2.6	Internship/Mentorship programs	JCCS will continue to support and develop the mentorship/internship program ensuring all students, but principally directed to unduplicated students and those with exceptional needs, have access and support. We will use existing staff and community relationships to create internships for interested seniors.	\$700.00	Yes
2.7	Career Technology Education (CTE) and Arts programs	JCCS will implement and staff CTE courses in the areas determined to be of high interest: welding and culinary to ensure more academic paths are offered for unduplicated students and those with exceptional needs.	\$218,383.00	Yes

Action #	Title	Description	Total Funds	Contributing
		We will also continue to provide our program-wide Nimbus Arts program and add more sessions for students, especially for unduplicated students and those with exceptional needs, as they engage more in their schooling as a result of participating in this program. We will also purchase necessary materials for CTE program.		
2.8	Credit Recovery	JCCS will continue to contract with Edmentum for Credit Recovery to provide more support for unduplicated students and those with exceptional needs.	\$3,500.00	Yes
2.9	Camille Creek Facility	Debt service for the new Camille Creek Facility. This action is split between LCAP Goal 1 (see action #9) and Goal 2 with a dollar value of \$292,500 in each goal.	\$292,500.00	No

Goal Analysis [2022-23]

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.

Again, the most substantive differences for the JCCS program, were the challenges to hiring and keeping staff. Even though 80% of our teachers are credentialed, compliant, and appropriately assigned, one classroom was served by long term substitutes and supervised by administration and we currently have 2 open teaching positions for the 23-24 school year. The staffing was challenging but JCCS worked hard to continue the best support to students through its programs. Because of the newer CTE and elective offerings, the number of students physically present in the classroom at one time rarely exceeded 16 which helped maintain targeted support.

NCOE's Juvenile Court and Community School (JCCS) programs have learned much about student needs and what works better for their educational partners over the last couple of years. There has been an emphasis on English and math, all teachers hold office hours for student support, and there is homework help four days a week. All teachers have been trained in Reading with Relevance, a California State standards based literacy program where teachers guide students through the process of reading relevant, culturally diverse, socially and emotionally rich literature. Other curricula includes Achieve 3000 for math and ELA/ELD. These programs help target individualized instruction with scaffolding and embedded assessments which align with the individual student's needs. ELA and math assessments are

administered three times over the course of the year to ascertain progress and help target interventions. Students with IEPs receive additional instruction from their Resource teacher. Our ELL designated students receive additional support through the Achieve 3000's specialized ELL program addressing phonics, language development, and fluency. All students have access to A-G courses through the online program (and there are now 21 students taking A-G courses), Edmentum.

Each week, the classroom team (teacher, instructional assistant, director, assistant principal, case manager and SEL coach) meet to review every individual student's attendance, academic progress, and social/emotional well being. The work completed, contacts made, and information gained were charted. If students were not fully participating or not making progress, interventions were put in place, such as: additional instructional time with teachers; SST meetings; referrals to counselors; home visits. Teachers worked together two hours each week for professional development and to discuss and evaluate student work. Together, staff evaluated curriculum, programs, and strategies to determine what to continue, discontinue and to make changes where needed. In addition to two CTE pathways (Welding and Culinary) the following are also available to engage students in schooling: School Garden (In-Person), Arts (In-Person), PE (In-Person), Leadership (Virtual), Mariposa/Men's Group (Virtual), Work Experience (Virtual), and LBGTQ Group (Virtual). Also included in our community school enrollment numbers is an Independent Study program where students meet with their teacher twice weekly. We have a full-time bilingual social worker and bilingual interventions coordinator who is also our SARB supervisor. Both work not just with our students but with the families as well. During regular operations, the school day runs from 9:00 to 2:00 PM. We run a 3 hour after school program with a grant from 21st Century High School After School Safety and Enrichment for Teens (ASSETs). We partner with community agencies to provide our students on site, as well as off site, mental health services, drug and alcohol treatment, enrichment activities and community service opportunities.

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

No material differences were reported.

An explanation of how effective the specific actions were in making progress toward the goal.

JCCS has had a long history of addressing the needs of at risk youth. These very high-need students face many challenges, including poverty, poor academic achievement, and low resiliency factors. The social, emotional, behavioral, and academic supports and interventions we provide to both students and families helps with maintaining a strong attendance rate (for alternative education programs) and helps with reducing behavior challenges. JCCS is exceptionally proud of our newer CTE pathways we offer with our new facilities. We are seeing students getting very engaged with the welding and culinary programs and they are learning life skills that will benefit them post high school. 100% of our slots have been filled again this school year as eight students have been enrolled in a culinary CTE pathway and 22 students have been enrolled in a welding CTE pathway. For additional career readiness, JCCS is excited that 25% of students have been participating in the workforce training program, and one student was dual enrolled in Napa Valley College this year!

Even with all of the supports though, students still struggle with their basic math and language arts concepts. In 2022, only 13.64% of 11th grade students who took the CAASPP met or exceeded standards in language arts and 0% of students meet standards for math. It is incumbent upon us to do all we can to rectify our students learning gaps in the short time we have them (our students are with us for an average of 18-22 months.) With the actions and services targeted for 2022-2023, we are starting to see some more engagement in academic programs as 21 students have been enrolled in A-G courses. We have also seen growth on the interim language arts and math assessments. 63% of students progressed on the reading and math interim assessments and 38% progressed more than two grade levels in reading and math. Even with this progress, many students still have low productivity or credits earned so more work needs to be done to encourage students to invest in their own academic and learning journeys.

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

Goal #2 will not have too many changes for 2023-2024. JCCS knows that credit completion is still a challenge for our students and our program will need to continue to focus our energies to improve it. We think investing in our supportive interventions and practices for at least another year will help with strengthening this aspect of our educational program. JCCS has learned that it is ever important to have relevant curriculum that is engaging for students and staff alike. Reading with Relevance has increased student participation in class as it encourages meaningful discussions where students interact with interesting texts, engage in dialogue and share their thinking. JCCS will continue to use Achieve 3000 for language arts/math and Nearpod programs as they also provide highly engaging content and topics (Action 2). For next school year, JCCS will maintain a class size of 15, keep a distance learning schedule for independent learners, continue to employ case managers to ensure connection with families remains solid, maintain home visits for families, and hire an additional teacher to help accelerate learning for students. JCCS is excited to continue with the welding and culinary pathways which provide more opportunities for hands-on, experiential learning. JCCS is committed to monitoring how students are progressing academically as well as social emotionally. JCCS staff will continue using the STAR Renaissance platform to assess student progress in reading and math at least three times each year to set and track student growth goals.

JCCS is committed to having fewer students in a class so students encounter fewer distractions and have more focus, so they can maximize learning time and get more of their work completed. JCCS wants to make the learning conditions optimum for students on campus. The updated instructional schedule will provide 2.5 hours of academics broken up across the school day. All students will have 90 minutes for homeroom instruction in the morning followed by a break. Math instruction will leveled and students will be assigned classes based on their needs. There will be a common lunch where students can socialize and then students return to targeted academics based on needs. Electives will be offered in the afternoon and hands-on learning will be emphasized throughout the day.

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	Improve the coordination of services for foster youth among Child Welfare, Probation, and LEAs. (LCFF Priority 10)

An explanation of why the LEA has developed this goal.

Communication and coordination between educational agencies and child welfare regarding foster youth needs to be timely, accurate, ongoing and consistent so that the educational needs of foster can be met effectively. NCOE believes that evaluation of foster youth to identify services unique to their needs is a priority for our community. The combination of our metrics and actions presented below will help NCOE staff improve the coordination of services for foster youth across local agencies. The following metrics will help us track how successful we are with these coordination efforts and bring to light any changes or adjustments to make to our actions for continued progress and growth towards this goal.

Unless otherwise noted, all Year 2 Outcome data was collected in the spring of 2023.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Advisory Council Attendance -Measure membership attendance (5 meetings/year)	For 2020-2021: 70% of council members attended regularly	Mid Year 2022- Avg. 80% Year End Total - Avg. 74% of council members attend regularly	The Executive Advisory Council Meeting average attendance for 2022-2023 was: X%		85% of council members will attend 90% meetings
Completion of Council Meeting Surveys - percentage of council members completing surveys	For 2020-2021: 50% of Advisory Council members completed the surveys	50% of council members completed surveys	For 22/23, survey results were: X		75% of council members will complete surveys 80% of members will rate the council

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		70% rated the council meetings as effective or highly effective	TBD as assistant director is currently collecting		meetings as highly effective
Post Grad Data: Percent of students who qualify for graduation Percentage of students who complete the FAFSA	For 2020-2021: Foster rights have been shared with students but we do not yet have student confirmation of those who graduated 2 students (4%) completed the FAFSA	Year End - Out of 9 seniors, 7 qualify to graduate - 4 completed FAFSA (57%) Youth were not surveyed about knowing their rights; will complete in 2022-23	Out of X seniors, X qualify to graduate - X completed FAFSA (X%) X percentage of students completed the FAFSA.		80% of students report that they know about their Foster rights pertaining to graduation Of those students interested in attending college, 100% complete the FAFSA
Transition to TK-K Data: Flagging the percentage of early childhood students transitioning to TK-K	This is a new metric so no data is available. We will begin to track this information and baseline will be set based on 2021-2022 data.	4 students have been identified in state preschool program and 100% flagged for potentially transitioning to TK/K	4 students have been identified in state preschool program and 100% flagged for potentially transitioning to TK/K		Of all FY attending early childhood programs, flag 90% of them prior to the start of their TK-K school year
Training Data to Track: Percentage of agencies that attend trainings offered Effectiveness of trainings (post survey)	For 2020-2021: 35% of partner agencies and districts regularly attend the trainings 85.7% of participants rated the trainings as helpful	10 Trainings were provided AVG - 80% of districts participated AVG - 85% of participants rated the trainings as effective or highly effective	X Trainings were provided AVG - X% of districts participated AVG - X% of participants rated the trainings as effective or highly effective		100% of districts and agencies participate in the countywide trainings 90% of participants will rate the trainings as effective or highly effective

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

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Collaboration with Partner Agencies	<p>The FY Coordinator and Family Advocate positions will ensure the Foster Advisory Council has a representative from each of the Foster Serving agencies. This will increase communication, help identify gaps in services, and increase awareness of agencies' roles in serving FY students. This will contribute to educational stability and improve processes and protocols for meeting FY educational needs.</p> <p>The Title IV-E Educational Liaison will ensure the prompt transfer of educational records, support immediate enrollment, serve as the conduit of information across child welfare, probation, and school districts.</p>	\$133,914.00	No
3.2	Post graduation planning	A 0.40 FTE Community and Family Advocate position is budgeted to support post-graduation planning with students and resource families. This position will work with schools to provide assistance to FY post-grads (tracks seniors and juniors, works with agencies to ensure support for financial assistance, college enrollment, completing applications, etc.).	\$18,000.00	No
3.3	Council Meetings and Information and Data Sharing	<p>The FY Coordinator and Title IV-E Educational Liaison will establish a process of using Foster Focus to report on periodic student improvement on identified key indicators and school stability data to the Advisory Council at least two times a year.</p> <p>Will survey Advisory Council annually to determine topic of interest.</p> <p>Will design council meetings to align with interests. Will follow up with surveys after each meeting to improve upon council structure and</p>	\$14,750.00	No

Action #	Title	Description	Total Funds	Contributing
		<p>content. Will send out agendas at least a week in advance for members to provide input.</p> <p>Continue subscription to Foster Focus.</p>		
3.4	Early Childhood Connections	The FY Coordinator and Title IV-E Educational Liaison will collaborate with NCOE's Early Childhood Director to develop a process that alerts LEAs of incoming TK-K FY students from preschool programs. This increased articulation will help maintain educational stability, ensure immediate priority enrollment of students, and provide access to records.	\$14,800.00	No
3.5	Training Program	FY Coordinator will organize trainings for Child-welfare, Social Workers, Resource Families, District Liaisons and/or staff to inform on FY laws and rights and policies and procedures. Other training topics also include trauma informed practices as related to FY, post-graduation planning, and financial aid.	\$12,602.00	No

Goal Analysis [2022-23]

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

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

There were no substantive differences between the planned and implemented actions for Goal #3 in 2022-2023 other than some staffing changes. The new coordinator planned and hosted Advisory Council and provided X trainings across the year, with additional meetings as needed to FY agency staff, and other appropriate groups including: Child Welfare, Probation, School Staff, Special Education Staff and Service Providers, Foster Parents, Foster Youth. The FYSCP Coordinator collaborated with NVUSD to sponsor the trainings that were held. The post graduation subcommittee continued to work together to identify the high school students who needed information on applying for college (available services, FAFSA, how to self-identify as FY to access other services in college).

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.

All budgeted funds were used to implement the planned actions and services for this goal.

An explanation of how effective the specific actions were in making progress toward the goal.

Collaboration stands out again as a success in 2022-23. Through collaboration we coordinated a lot of trainings that improved understanding of educational rights and processes, increased post-graduation outreach, and streamlined communication between key agencies that serve foster youth. Our data show that X% of districts participated and X% of the participants rated the trainings as effective or highly effective.

There was one challenge in that NVUSD had the only seniors, and it was difficult accessing those students through their counselors to help them complete the FAFSA/CADAA applications. Out of nine seniors, seven qualify to graduate and only four completed the FAFSA (57%). The education collaboration subcommittee continued to identify gaps in information where the districts and NCOE need to focus to create systems to better serve students. For instance, gaps were still identified for change in placement forms, educational student records, and credits earned.

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.

No major changes are anticipated for this goal in 2023-2024 other than some staff changes. After analysis of our FY program strengths and areas to improve, NCOE staff plans to increase collaboration across agencies serving FY. The FYSPC coordinator will schedule meetings with Child Welfare, probation, school districts, and local non-profits to better understand their roles and needs for technical assistance. The FY program will continue to fund a 0.40 FTE program FYSPC coordinator to help coordinate trainings and communication and lend data support. The School of Origin form is still in development. Policies and procedures for the use of the School of Origin form are also being developed. Through a strong collaboration with Child Welfare, Napa County was able to access Title IV-E funds for an educational liaison. This role/liaison is now working with Child Welfare social workers to strengthen the use of the School of Origin form. The liaison will work with Child Welfare and the school districts to ensure the procedures are followed. The Foster Focus data system has been utilized more often than once thought. The Ed liaison ensures that data input is clean and accurate. The FYSPC Coordinator is working on a data sharing MOU for Foster Focus and Child Welfare so other counties can access student records when placed out of county (which would make the transfer of information more effective). The FYSCP Coordinator wants to create a practice so the Advisory Council regularly uses data to inform decisions impacting FY students.

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

Goals and Actions

Goal

Goal #	Description
4	Coordinate the instruction of expelled pupils with the districts in the county so that all students can be placed in an appropriate educational setting. (LCFF Priority 9)

An explanation of why the LEA has developed this goal.

NCOE will continue to implement the Countywide Expulsion Plan (LCFF Priority 9: Expelled Pupils). Community members have agreed that the actions and services for the coordination of instruction for expelled pupils with the districts in the county have been highly effective and the following metrics and actions described below will help us continue to meet this goal. Coordination activities have included a well-documented referral process, designated points of contact at all LEAs, NCOE participation in district SARB processes, regular school law meetings, and the integration of district staff (e.g. special education) into the NCOE service offerings, and compliance with all placement change requirements for pupils with IEPs. The NCOE Community School Program continues to be a viable and sufficient educational placement option for expelled pupils in Napa County. As no districts operate community day school programs, the Community School continues to be the only publicly funded option for grades 7-12 students and continues to accommodate the possibility of serving K-6 students. It should be noted that to our knowledge, there has not been an elementary school expulsion in Napa County for many years. The following metrics and actions will help NCOE meet this goal.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Maintain Community School program as an option for expelled pupils. Maintain and update AB922 plan as needed.	For 2020-2021: The Community School program was maintained as an option for expelled pupils. The AB922 plan was maintained and updated as needed.	For 2021-2022: The Community School program was maintained as an option for expelled pupils. The AB922 plan was maintained and updated as needed.	For 2022-2023: The Community School program was maintained as an option for expelled pupils. The AB922 plan was maintained and updated as needed.		Maintain AB922 plan and update as needed.

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Countywide Expulsion Plan	NCOE will continue to implement the Countywide Expulsion Plan. If program changes occur, NCOE will meet with district superintendents to revise the plan and submit to the state if revised.	\$0.00	No
4.2	Coordination	Continue to maintain close coordination between NCOE staff and district liaison's for all referrals to the NCOE community school and independent study programs, which are the only public school options available for expelled students in Napa County. Coordination activities include a well-documented referral process, designated points of contact at all LEAs, NCOE participation in district SARB processes, regular school law meetings, and the integration of district staff (e.g. special education) into the NCOE service offerings, and compliance with all placement change requirements for pupils with IEPs.	\$0.00	No

Goal Analysis [2022-23]

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.

NCOE has continued to implement the Countywide Expulsion Plan (<http://www.napacoe.org/wpcontent/uploads/2013/01/Expulsion-Plan2015-2018.pdf>). We also maintain close coordination between NCOE staff and district liaison's for all referrals to the NCOE community school and independent study programs, which are the only public school options available for expelled students in Napa County.

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.

No material differences have occurred for this goal.

An explanation of how effective the specific actions were in making progress toward the goal.

Educational partners have agreed that the actions and services for the coordination of instruction for expelled pupils with the districts in the county have been highly effective. Coordination activities have included a well-documented referral process, designated points of contact at all LEAs, NCOE participation in district SARB processes, regular school law meetings, and the integration of district staff (e.g. special education) into the NCOE service offerings, and compliance with all placement change requirements for pupils with IEPs. The NCOE

Community School Program continues to be a viable and sufficient educational placement option for expelled pupils in Napa County. As no districts operate community day school programs, the Community School continues to be the only publicly funded option for grades 7-12 students and continues to accommodate the possibility of serving K-6 students. It should be noted that to our knowledge, there has not been an elementary school expulsion in Napa County for many years.

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.

No changes will be made to this Goal, outcomes, or actions and services for the 2023-2024 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
5	

An explanation of why the LEA has developed this goal.

Measuring and Reporting Results

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

Actions

Action #	Title	Description	Total Funds	Contributing

Goal Analysis [2022-23]

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 the specific actions were in making progress toward the 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.

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.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$521,824	n/a

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
9.31%	0.00%	\$0.00	9.31%

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

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

NCOE's JCCS program runs one court school (Crossroads), located in juvenile hall to serve incarcerated youth, and one community school on a campus of its own (Camille Creek). Crossroads enrolls between 5 - 20 students at any given time, and Camille Creek Community School enrolls between 80-120. 100% of JCCS students are at risk in the sense that they have been expelled from district programs, are probation referred, or they are incarcerated. These very high-need students face many challenges, including poverty, poor academic achievement, and low resiliency factors. 100% of students in Juvenile Court School are considered low income as wards of the court. More than 91% of our students live in poverty; over 35% are English Language Learners, exceeding the CA state average of 21%; and 81% are Hispanic/Latino, compared to 54% statewide. Students struggle with their basic math and language arts concepts: 86% of students at Camille Creek have not yet met the standard on their language arts scores, and 0% of students met standards for math. This time of Covid-19 has exacerbated many of the issues our students face (food and housing insecurity, mental health and addiction challenges, academic challenges, etc.). Our staff is working closely to mitigate the effects that COVID-19 has had on so many in our school community these past several years. All of the services described in this section are principally directed at serving the needs of our unduplicated students although all students and their families can access and benefit from them as so many of them have the same needs. We have considered the needs and circumstances of our unduplicated students first when prioritizing these actions but after examining survey data indicating parent/family priorities and considering feedback from staff and students themselves, these actions principally directed to unduplicated students will be offered on a school-wide or LEA wide basis for all students in need. To provide services exclusively to low income pupils, English Learners,

or foster youth in self-contained classrooms of approximately 16 students, would mean denying services to three or four in the same room. The most effective way to meet the needs of the low income, English Learner, and foster youth pupils in the JCCS program is to provide the highest quality program possible to all students.

The needs of our students designated as low socio-economic status and foster youth are great. So many of our low-income and foster youth students struggle with mental health issues, drug and alcohol dependency, and have experienced or are experiencing abuse and/or trauma. Because these students come from backgrounds of abuse, neglect and/or trauma, they often lack self regulation and have maladaptive coping mechanisms. If our students are to thrive in and outside of school, they require restorative relationships, targeted instruction, and inspiring opportunities for growth. JCCS' foundational tenets are: Creating an environment of unconditional love and respect for students who have encountered grave challenges; we empower them to believe in their own ability to succeed. Only when they believe in themselves, will they aspire to live healthy and productive lives. It is then that our students become open to the school experience. When teachers create experiences of personally meaningful, engaging, creative, and stimulating work, students gain a sense of mastery that fosters positive academic mindsets. Staff must model the social and emotional skills we wish our students to learn. Staff must understand that we “teach who we are” and hold ourselves and each other accountable to the highest interpersonal standards. Students gain confidence through connections with the larger community through supported workplace opportunities. When our students gain confidence in the workplace, they begin the journey toward independence and productive citizenship. JCCS understands the crucial role our educational program plays in our low-income and foster youth students' and their families' lives. When surveyed about how to meet the needs of unduplicated students, teachers see a need for more professional development in math, offering leveled math classes to students based on skill and need, smaller class sizes, more opportunities for hands-on learning, and more internships and career readiness skills. Community partners offer positive feedback regarding restorative justice and SEL practices, and want to see these services continue and expand. Students report a need for career and college readiness skills, life skills and more engaging hands on learning opportunities. Parents are reporting a desire for their students to be trained in vocational skills and a need for mental health and other community supports for their children and extended families.

In response to these varied needs of our students, especially our low socio-economic and foster youth students, our staff is taking on a larger support role in 2023-2024. This year, in addition to our intervention support specialist, we will continue with our parent/family liaison team to work directly with families (Goal 1, Action 1). To help our students develop the self regulation and interpersonal skills needed to form and maintain positive and meaningful relationships, our liaison team will work with students and families to address barriers preventing low-income and foster youth students from thriving in school. Based on parent feedback, JCCS will be forming and training home teams to visit and work in the homes of families with students (Goal 1, Action 2), especially low-income students, who are not performing well. The teams will work with the families to identify the root causes and make referrals as necessary. The paraprofessionals, social worker, and interventions coordinator, and SRO (who provides safety and proactive mentoring relationships with students) will conduct home visits to strengthen school and family connections (Goal 1, Action 1). Even though these services are principally directed for low-income and foster youth students, they will be available for all students as so many of our students have the same needs. These roles at JCCS will help to increase the percentage/number of parents participating in programs and student engagement in school programs. By investing in these actions, we will see, in particular, an increase in the percentage of students feeling connected and safe at school, an increase in student attendance, a decrease in students with multiple referrals to the refocus room, and more academic credits earned.

Also identified by parents is the need for vocational training. For that reason, we are excited to continue to provide welding/construction and culinary CTE pathways (these are also areas of high interest as identified by students). The CTE program, like our arts instruction program, provides highly engaging and creative experiences for low-income students who are traditionally under served in schools (Goal 2, Action 7). While we offer these services in a schoolwide approach as most of our students need engaging, hands-on educational experiences, we always consider our unduplicated students' needs first and pay close attention to making sure our unduplicated students' needs are met. College preparedness was another high interest area when parents and staff were surveyed. In order to raise the reading and math levels of our students so that they can access college level material, we will hire an additional academic teacher to decrease class size so students have more individual attention. Teachers are seeing that with smaller class sizes, students are better able to focus, behaviors are down, and more work is completed. Teachers also see a need to level the math classes rather than to teach mixed level classes (Goal 2, Actions 2 and 3). Teachers are attending professional development in math and literacy with hopes that we may see more academic growth in our students. By investing in the aforementioned actions, we expect to see more students enrolling in CTE courses and entering the workforce or college/training program over time. We also expect to see an increase in results for our graduation rate and college/career readiness metrics.

To build on the strength of our educational program, the following actions will continue from the 2017-2020 LCAP. Parents, staff, and students have reported that these actions need to continue to meet students' needs, especially the needs of our low-income and foster youth students. School and community members report that these actions and services have been effective (100% of parents completing the school surveys feel very supportive and satisfied with the school services). Because student achievement is so low upon entering the program, between 5th and 7th grade academic levels for most students, engaging students is the first step towards success. An 87.04% attendance rate shows how engaging the program has been and continues to be. As JCCS strives to support students emotionally and academically, the continued investments in staff, programs, and a focus on creating a culture of belonging have helped JCCS increase student attendance rates which indicate stronger student engagement across the school.

For the 2021-2024 LCAP, JCCS will continue to develop and utilize a matrix of student goals and outcomes to track student progress toward academic, behavior, and social-emotional learning (Goal 1, Action 2). JCCS staff will continue to be trained in restorative practices, trauma informed practices, and reflective practices to create better relationships which will help low-income and foster youth students thrive (Goal 1, Action 2). We will send additional staff to trauma training (if needed) to provide in-depth support for unduplicated students (Goal 1, Action 2). JCCS will continue to employ instructional aides for the classrooms and the Refocus Room to support low-income and foster youth students needing extra help (Goal 1, Action 1). We will explore opportunities for Instructional Assistants to identify their strengths and professional development needs and provide for their continued support and growth. Paraprofessionals will be trained in, but not limited to, conducting home visits, motivational interviewing, brief interventions, mental health, and first aid (Goal 1, Action 2). JCCS will also continue to invest in the following programs to support low-income students' health, mental health and SEL: School Connect, and Teen Talk (Goal 1, Action 2). JCCS will contract for two full time probation officers (Goal 1, Action 5) and staff the Juvenile Hall class with a teacher to ensure optimal support is given to students who are incarcerated (Goal 1, Action 7). We will employ a fitness coach and staff for the after school program to help provide enrichment and support for all students but principally directed to low-income and foster youth students (Goal 1, Action 8). JCCS will continue to support and develop the mentorship/internship program (Goal 2, Action 6), provide Nimbus Arts (Goal 2, Action 7), and

contract with Edmentum for credit recovery (Goal 2, Action 8) to provide more support as these programs engage students more in their schooling. From these increased and improved services, it is our expectation we will better meet the needs of our low-income and foster youth students more effectively. We will see a positive effect on our attendance rate and chronic absenteeism and fewer of these students will be referred to the Refocus Room multiple times in a week. We anticipate our suspension rate to decrease over time, more students will feel safe and connected to school as reported on the California Healthy Kids Survey (CHKS) and SEL surveys, and more students will be college and career ready as reported on the CA School Dashboard.

While many of our English learners fall within the low-income student group, our ELs also have unique needs related to their language acquisition progress and access to school programs via general communication methods. JCCS works hard to find effective, relevant and engaging curriculum for our unduplicated students, but especially for English learners who need extra support in their English language development. For curriculum support we will continue with Achieve 3000 in 2023-2024, with its embedded academic interventions and ELD components to meet the needs of our EL students as well as those who are performing below grade level (Goal 2, Action 2). Other curricula such as Reading with Relevance are designed for highly engaging learning experiences too (Goal 2, Action 2). We will continue to invest in quality professional development (Common Core, ELD and language acquisition strategies, using technology, Universal Design for Learning and Multiple Tiered Systems of Support, and Data Teams) so our staff is better able to provide equitable access to targeted instruction for English learners, as well as any other learner who may be struggling with academic language development (Goal 2, Action 3). JCCS will continue to invest in three dedicated staff: our bilingual school social worker, our bilingual interventions' coordinator, and bilingual parent liaison, to work with students and parents to help secure services and resources for them and their children (Goal 1, Action 1). With these investments, JCCS expects more of our ELs to make progress in English language proficiency as measured by the ELPAC, more ELs to make academic progress in ELA and math, and for more families to have reliable information communicated to them in a timely manner so as to secure the resources they need when they need them.

It is our expectation that these increased services and resources combined will help us meet the needs of our low-income, foster youth, and English learners and we will see more of these students reach their academic growth goals in ELA and math, and more of these students will participate in a CTE pathway. Our CTE pathway will also allow us to increase our percentage of low-income, foster youth, and EL students who are college and career ready and show more interest and engagement with school programs. We will be watching these data more closely and this will allow us to intervene with students sooner who need more support.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Napa COE is required to increase and/or improve services for foster youth, English learners, and low-income students by XX.X% in the 2023-2024 school year. The school-wide actions and services described above for our unduplicated pupils that NCOE is investing in and implementing for the 2023-2024 school year more than meets this requirement.

In addition to the actions/services described above (in prompt #1), our English learners also receive services over those received by non EL students in the form of:

- Staff trained in ELD and effective instructional strategies for language acquisition
- Curriculum with ELD components
- A bi-lingual, bi-cultural parent liaison communicating regularly with all Spanish-speaking parents regarding student attendance, behavior, and academic progress

Students in the Court School program are 100% eligible for supplemental and concentration grant funds as they are all regarded as low-income. They receive services over those received by other students in the form of:

- A dedicated program staffed by a full time teacher with regular ed. and special education credentials
- One full time aide
- One-to-one Chromebook access and a year round after school program
- Access to the Nimbus Arts enrichment program via traveling docents

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.

n/a

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	na	1:16
Staff-to-student ratio of certificated staff providing direct services to students	na	1:16

2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$2,571,554.00	\$309,935.00		\$153,132.00	\$3,034,621.00	\$2,331,949.00	\$702,672.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Staffing for SEL support, home visits, and strengthening relationships	English Learners Foster Youth Low Income	\$503,715.00	\$153,119.00		\$35,932.00	\$692,766.00
1	1.2	JCCS Staff Training (SEL and Restorative Justice focus)	English Learners Foster Youth Low Income	\$500.00	\$5,000.00			\$5,500.00
1	1.4	JCCS general staffing (leadership, instructors, office staff)	All	\$988,279.00				\$988,279.00
1	1.5	Probation Officers	English Learners Foster Youth Low Income	\$7,000.00				\$7,000.00
1	1.6	Data/information systems and platforms	All	\$12,500.00	\$350.00			\$12,850.00
1	1.7	Juvenile Hall Staffing	English Learners Foster Youth Low Income	\$181,001.00				\$181,001.00
1	1.8	Fitness and After school programs	English Learners Foster Youth Low Income	\$83,454.00				\$83,454.00
1	1.9	Camille Creek Facility	All	\$292,500.00				\$292,500.00
2	2.2	Academic curricula and interim assessments	English Learners Foster Youth Low Income	\$5,022.00	\$2,500.00			\$7,522.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	2.3	Professional Training Opportunities (academic focus)	English Learners Foster Youth Low Income	\$2,500.00				\$2,500.00
2	2.5	Access to technology and support	English Learners Foster Youth Low Income	\$10,000.00	\$34,900.00		\$7,200.00	\$52,100.00
2	2.6	Internship/Mentorship programs	English Learners Foster Youth Low Income	\$700.00				\$700.00
2	2.7	Career Technology Education (CTE) and Arts programs	English Learners Foster Youth Low Income	\$188,383.00	\$5,000.00		\$25,000.00	\$218,383.00
2	2.8	Credit Recovery	English Learners Foster Youth Low Income	\$3,500.00				\$3,500.00
2	2.9	Camille Creek Facility	All	\$292,500.00				\$292,500.00
3	3.1	Collaboration with Partner Agencies	Foster Youth All		\$70,164.00		\$63,750.00	\$133,914.00
3	3.2	Post graduation planning	Foster Youth All		\$18,000.00			\$18,000.00
3	3.3	Council Meetings and Information and Data Sharing	Foster Youth All		\$2,000.00		\$12,750.00	\$14,750.00
3	3.4	Early Childhood Connections	Foster Youth All		\$6,300.00		\$8,500.00	\$14,800.00
3	3.5	Training Program	Foster Youth All		\$12,602.00			\$12,602.00
4	4.1	Countywide Expulsion Plan	All	\$0.00				\$0.00
4	4.2	Coordination	All	\$0.00				\$0.00

2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$5,606,257	\$521,824	9.31%	0.00%	9.31%	\$985,775.00	0.00%	17.58 %	Total:	\$985,775.00
								LEA-wide Total:	\$985,775.00
								Limited Total:	\$0.00
								Schoolwide Total:	\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Staffing for SEL support, home visits, and strengthening relationships	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$503,715.00	
1	1.2	JCCS Staff Training (SEL and Restorative Justice focus)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$500.00	
1	1.5	Probation Officers	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$7,000.00	
1	1.7	Juvenile Hall Staffing	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$181,001.00	
1	1.8	Fitness and After school programs	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$83,454.00	
2	2.2	Academic curricula and interim assessments	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$5,022.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.3	Professional Training Opportunities (academic focus)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$2,500.00	
2	2.5	Access to technology and support	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$10,000.00	
2	2.6	Internship/Mentorship programs	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$700.00	
2	2.7	Career Technology Education (CTE) and Arts programs	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$188,383.00	
2	2.8	Credit Recovery	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$3,500.00	

2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$3,022,135.00	\$2,792,232.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Staffing for SEL support, home visits, and strengthening relationships	Yes	\$573,245.00	\$635,929
1	1.2	JCCS Staff Training (SEL and Restorative Justice focus)	Yes	\$9,000.00	\$7500
1	1.4	JCCS general staffing (leadership, instructors, office staff)	No	\$1,214,852.00	\$906,075
1	1.5	Probation Officers	Yes	\$7,000.00	\$7,000
1	1.6	Data/information systems and platforms	No	\$10,115.00	\$20,777
1	1.7	Juvenile Hall Staffing	Yes	\$126,411.00	\$139,539
1	1.8	Fitness and After school programs	Yes	\$81,628.00	\$74,334
1	1.9	Camille Creek Facility	No	\$292,500.00	\$292,500.00
2	2.2	Academic curricula and interim assessments	Yes	\$10,628.00	\$12,920
2	2.3	Professional Training Opportunities (academic focus)	Yes	\$1,000.00	\$1000

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	2.5	Access to technology and support	Yes	\$12,028.00	\$16,569
2	2.6	Internship/Mentorship programs	Yes	\$700.00	\$700
2	2.7	Career Technology Education (CTE) and Arts programs	Yes	\$192,978.00	\$187,339
2	2.8	Credit Recovery	Yes	\$3,484.00	\$3484
2	2.9	Camille Creek Facility	No	\$292,500.00	\$292,500.00
3	3.1	Collaboration with Partner Agencies	No	\$133,914.00	\$133,914.00
3	3.2	Post graduation planning	No	\$18,000.00	\$18,000.00
3	3.3	Council Meetings and Information and Data Sharing	No	\$14,750.00	\$14,750.00
3	3.4	Early Childhood Connections	No	\$14,800.00	\$14,800.00
3	3.5	Training Program	No	\$12,602.00	\$12,602.00
4	4.1	Countywide Expulsion Plan	No	\$0.00	0
4	4.2	Coordination	No	\$0.00	0

2022-23 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)
\$577,421	\$719,519.00	\$674,242.00	\$45,277.00	0.00%	0.00%	0.00%

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	Staffing for SEL support, home visits, and strengthening relationships	Yes	\$319,690.00	\$265,033	0	0
1	1.2	JCCS Staff Training (SEL and Restorative Justice focus)	Yes	\$1,000.00	\$1000	0	0
1	1.5	Probation Officers	Yes	\$7,000.00	\$7000	0	0
1	1.7	Juvenile Hall Staffing	Yes	\$126,411.00	\$139,539	0	0
1	1.8	Fitness and After school programs	Yes	\$81,628.00	\$74,354	0	0
2	2.2	Academic curricula and interim assessments	Yes	\$10,628.00	\$10,628	0	0
2	2.3	Professional Training Opportunities (academic focus)	Yes	\$1,000.00	\$1000	0	0
2	2.5	Access to technology and support	Yes	\$5,000.00	\$5515	0	0
2	2.6	Internship/Mentorship programs	Yes	\$700.00	\$700	0	0
2	2.7	Career Technology Education (CTE) and Arts programs	Yes	\$162,978.00	\$165,989	0	0
2	2.8	Credit Recovery	Yes	\$3,484.00	\$3484	0	0

2022-23 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
3,900,595	\$577,421	0	14.80%	\$674,242.00	0.00%	17.29%	\$0.00	0.00%

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 (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 aspects of the LCAP template 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, 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]).
 - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

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 should: (a) reflect comprehensive strategic planning (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 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

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 California School Dashboard (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 that the LEA believes, based on input gathered from educational partners, research, and experience, 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 itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each 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 provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

Requirements and Instructions

General Information – 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, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

Reflections: Successes – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

Reflections: Identified Need – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

LCAP Highlights – Identify and briefly summarize the key features of this year's LCAP.

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:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** 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:** 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, 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 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.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. 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.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. 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 and actions.

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 following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

Local Control and Accountability Plan:

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

Prompt 1: “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA 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.

Prompt 2: “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

Prompt 3: “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

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. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. 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. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are 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 desired 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 services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination 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 should 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 should 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.

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.
- **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.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

Goal 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.

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.

Broad Goal

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.

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

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.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

Required Goals

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

Consistently low-performing student group(s) criteria: An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

Low-performing school(s) criteria: The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

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 are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this 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 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (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. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

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)
Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 or when adding a new metric.

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 self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase 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 action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

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.

Goal Analysis:

Enter the LCAP Year.

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.

- 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.
- 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.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. 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.
- 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.

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 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.

Requirements and Instructions

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 low income, foster youth, and English learner students.

Projected Additional LCFF Concentration Grant (15 percent): 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 LEAs 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:

For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

Principally Directed and Effective: An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA’s goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated 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 increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

COEs and Charter Schools: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

Unduplicated Percentage > 55 percent: For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

Unduplicated Percentage < 55 percent: For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40 percent or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. 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 included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any 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. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

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 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 Data Entry 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 Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry 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 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry 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 of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

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

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive 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; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- 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.
- **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 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 Service 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 the LEA estimates it will actually receive based on of 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 LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **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 + 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
January 2022

Napa County Office of Education
Barbara Nemko, Ph.D., Superintendent

Item: 2.C.
June 6, 2023
Board Meeting

TITLE: Public Hearing on the Proposed 2022-23 Budget

HISTORY: The Napa County Office of Education is on the single budget adoption cycle, which means the budget is adopted in June for the succeeding year. The budget is then officially revised throughout the year as projected income and expenses are adjusted. Starting in 2014-15, at least one public hearing on the LCAP, and one public hearing on the budget, must be held at a public meeting prior to a separate public meeting when the LCAP and budget are adopted.

CURRENT PROPOSAL: The proposed General Fund budget is submitted with a small surplus projected in the unrestricted component for 2023-24 and the subsequent two fiscal years. General Fund reserves are projected to exceed the state required 3% reserve for the budget year and the two subsequent fiscal years.

In addition to the General Fund budget, included are the budgets for the following Funds: SELPA Pass-Through, Child Development, Cafeteria, Special Reserves for Capital Outlay, Post-Employment Benefits, and School Facilities. The proposed budget is presented for the purpose of accepting public input prior the adoption of the final budget at the June 13, 2023 Board meeting.

FUNDING SOURCE: All NCOE Funds.

SPECIFIC RECOMMENDATION: Hear public input regarding the proposed 2023-24 budget as presented.

PREPARED BY: Joshua Schultz, Deputy Superintendent
6/1/2023

TABLE OF CONTENTS

Contents	Pages
Certifications	1
Budget Assumptions and MYP Assumptions	4
Multiyear Projection	6
Charts	13
Fund 01 Summary	15
Fund Summary	16
Fund 01: County School Service Fund	17
Fund 10: Special Education Pass-through Fund	31
Fund 12: Child Development Fund	36
Fund 13: Cafeteria Fund	42
Fund 17: Special Reserve Fund	48
Fund 20: Special Reserve Fund for OPEB	52
Fund 35: County Schools Facilities Fund	56
Attendance	62
ICR- Indirect	64
Criteria and Standards	70

ANNUAL BUDGET REPORT:

July 1, 2023 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: Napa COE 2121 Imola Ave, Napa CA 94559
Date: June 6, 2023
Time: 3:00pm

Adoption Date: June 13, 2023

Signed: _____
Clerk/Secretary of the County Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Joshua Schultz
Title: Deputy Superintendent
Telephone: (707) 253-6832
E-mail: jschultz@napacoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Barbara Nemko
Chief Business Official's Name: Joshua Schultz
CBO's Title: Deputy Superintendent
CBO's Telephone: (707) 253-6832

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 ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
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	
7	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	
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?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> 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
		<ul style="list-style-type: none"> Adoption date of the LCAP or an update to the LCAP 	06/13/2023	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

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

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

This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

North Bay Schools Insurance Authority (NBSIA)

This county office of education is not self-insured for workers' compensation claims.

Signed _____

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 13, 2023

For additional information on this certification, please contact:

Name: Joshua Schultz
Title: Deputy Superintendent
Telephone: (707) 253-6832
E-mail: jschultz@napacoe.org

Napa County Office of Education

2023-24 Proposed Budget Assumptions

2023-24 LCFF Assumptions

- \$15,518,112 2022-23 County P-2 property taxes
- \$1,450,300 Minimum state aid
- \$533,333 Differentiated Assistance
- \$15,638 EPA
- (\$6,104,282) Special education transfer set at 39.34%
- (\$2,444,268) SRAF transfer of excess property tax to fund county court system. Now shown in expenditure Object 7299 Other Outgo. Previously recorded as a revenue transfer in Object 8097.
- 78.19 2022-23 P-2 ADA

Revenue Changes Compared to Prior Year

Unrestricted

- (\$110,000) Contracts for various business services to districts
- (\$157,000) Larger contribution to Restricted for RRMA and DRAccess placeholder

Restricted

- (\$3,612,000) Preschool Fee for Service ARPA, IDEA Local Assist, district contracts
- (\$25,000) Preschool Embedded Instruction
- (\$1,021,000) Lead to Literacy
- (\$828,000) CTEIG
- (\$679,000) Strong Workforce
- (\$400,000) DR Access contract
- \$495,000 CCSPP carryover and Coordination Grant
- \$605,000 CaliReads contract
- \$2,041,000 Afterschool program budgets

Expenditure Changes Compared to Prior Year

Unrestricted

- Salary schedule increase of 2.25% for SEIU and NCFT bargaining groups. An increase of 2.50% for NAPS and Management.
- Reduction in 2.0 FTE at the Camille Creek School and moved to contractual due to the difficulty in hiring aides.
- Reduction in 21.23 FTE in the Preschool Fee for Service program.
- Increase of \$211,000 in construction costs for roofing at the preschool site and the new paging system.
- Costs associated with property and liability insurance, energy, and legal fees continue to grow.
- Indirect at 11.19%

Restricted

- Salary schedule increase of 2.25% for SEIU and NCFT bargaining groups. An increase of 2.50% for NAPS and Management.
- Health benefit contributions calculated at bargained rates including a bargained increase to the cap for NCFT and SEIU at 80% of the Kaiser single rate.

- All new and adjusted grants and contracts have expenditure budgets that match available revenue.
- Fund Balance one-time funds in the amount of \$600,000 have been brought into expenditure budgets. This includes the Art and Music Block Grant, A-G Access and Learning Loss Grants, the Learning Recovery Block Grant, and the CCSPP Coordination Grant.

2024-25 and 2025-26 MYP Assumptions

Revenues

- Estimated LCFF growth based on statutory COLA estimates from the SSC Dartboard. These have been applied to the LCFF Calculator and Infant Funding.

	COLA
2022-23	6.56%
2023-24	8.22%
2024-25	3.94%
2025-26	3.29%
2026-27	3.19%

- Current IEEEP funding ends December 2024 and the amount of the next round is uncertain and therefore is not included in the MYP.

Expenditures

- 1.41 FTE in the A-G Access and Learning Recovery Block Grants return to the Unrestricted budget over the course of the two out-years.
- Expenditures in the IEEEP budget do not continue into the out-years, including 4.0 FTE in staff, the associated benefits, and the funding available for site improvements.
- Salary schedule increases budgeted at 1.75% for NCFT only. There are no negotiated increases for SEIU, NAPS, or Management.
- Classified health and welfare costs budgeted at a 10% increase each year.
- Indirect held level at 11.19%.
- PERS and STRS employer contribution rates estimated to increase annual through 2027-28:

	PERS	STRS
2016-17	13.888%	12.58%
2017-18	15.531%	14.43%
2018-19	18.062%	16.28%
2019-20	19.721%	17.10%
2020-21	20.700%	16.15%
2021-22	22.910%	16.92%
2022-23	25.370%	19.10%
2023-24	26.680%	19.10%
2024-25	27.700%	19.10%
2025-26	28.300%	19.10%
2026-27	28.700%	19.10%
2027-28	30.000%	19.10%
2028-29	29.800%	19.10%

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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)		16,960.86	-2.00%	16,621.64	-2.00%	16,289.21
(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	11,413,100.87	1.65%	11,601,377.00	1.37%	11,760,087.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	49,562.00	0.00%	49,562.00	0.00%	49,562.00
4. Other Local Revenues	8600-8799	824,458.60	0.00%	824,458.60	0.00%	824,458.60
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	(1,374,848.95)	-8.93%	(1,252,051.95)	1.80%	(1,274,588.95)
6. Total (Sum lines A1 thru A5c)		10,912,272.52	2.85%	11,223,345.65	1.21%	11,359,518.65
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,572,282.45		1,684,048.45
b. Step & Column Adjustment				19,351.00		19,593.00
c. Cost-of-Living Adjustment				10,073.00		0.00
d. Other Adjustments				82,342.00		50,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,572,282.45	7.11%	1,684,048.45	4.13%	1,753,641.45
2. Classified Salaries						
a. Base Salaries				4,424,404.37		4,490,208.37
b. Step & Column Adjustment				65,804.00		66,791.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,424,404.37	1.49%	4,490,208.37	1.49%	4,556,999.37
3. Employee Benefits	3000-3999	2,258,169.17	2.72%	2,319,488.00	3.51%	2,400,858.00
4. Books and Supplies	4000-4999	454,224.62	0.00%	454,224.62	0.00%	454,224.62
5. Services and Other Operating Expenditures	5000-5999	2,849,856.20	0.00%	2,849,856.20	0.00%	2,849,856.20
6. Capital Outlay	6000-6999	211,061.00	-52.62%	100,000.00	0.00%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,027,155.50	-1.71%	2,975,516.00	-0.48%	2,961,099.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,936,727.71)	-1.86%	(3,863,664.00)	0.00%	(3,863,664.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,860,425.60	1.37%	11,009,677.64	1.85%	11,213,014.64
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		51,846.92		213,668.01		146,504.01
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,684,189.78		9,736,036.70		9,949,704.71
2. Ending Fund Balance (Sum lines C and D1)		9,736,036.70		9,949,704.71		10,096,208.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,476.31		27,476.31		27,476.31
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,807,322.84		8,020,990.85		8,167,494.86
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,901,237.55		1,901,237.55		1,901,237.55
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,736,036.70		9,949,704.71		10,096,208.72
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,901,237.55		1,901,237.55		1,901,237.55
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,901,237.55		1,901,237.55		1,901,237.55
F. ASSUMPTIONS	<p>Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.</p> <p>In 2024-25 the 1.09 FTE covered by the A-G Access Grants will be moved back to the Unrestricted Budget. In 2025-26 0.32 FTE covered by the Learning Recovery Block Grant will be moved back to the Unrestricted Budget.</p>					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	1,088,139.29	3.94%	1,131,011.90	3.29%	1,168,222.10
2. Federal Revenues	8100-8299	14,053,110.65	0.00%	14,053,110.65	0.00%	14,053,110.65
3. Other State Revenues	8300-8599	14,572,023.43	-7.28%	13,511,323.00	0.00%	13,511,323.00
4. Other Local Revenues	8600-8799	14,041,933.14	0.00%	14,041,933.14	0.00%	14,041,933.14
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	1,374,848.95	-8.93%	1,252,051.95	1.80%	1,274,588.95
6. Total (Sum lines A1 thru A5c)		45,130,055.46	-2.53%	43,989,430.64	0.14%	44,049,177.84
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,910,654.37		3,806,042.37
b. Step & Column Adjustment				49,265.00		49,881.00
c. Cost-of-Living Adjustment				40,620.00		0.00
d. Other Adjustments				(194,497.00)		(50,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,910,654.37	-2.68%	3,806,042.37	0.00%	3,805,923.37
2. Classified Salaries						
a. Base Salaries				16,702,978.67		16,723,803.67
b. Step & Column Adjustment				123,245.00		125,093.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(102,420.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,702,978.67	0.12%	16,723,803.67	0.75%	16,848,896.67
3. Employee Benefits	3000-3999	5,691,582.59	2.57%	5,837,687.00	2.66%	5,992,742.00
4. Books and Supplies	4000-4999	3,762,889.37	0.00%	3,762,889.37	0.00%	3,762,889.37
5. Services and Other Operating Expenditures	5000-5999	12,029,097.72	-11.60%	10,633,956.03	-2.07%	10,413,674.23
6. Capital Outlay	6000-6999	454,700.00	-73.61%	120,000.00	0.00%	120,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,178,115.26	-2.30%	3,105,052.20	0.00%	3,105,052.20
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00

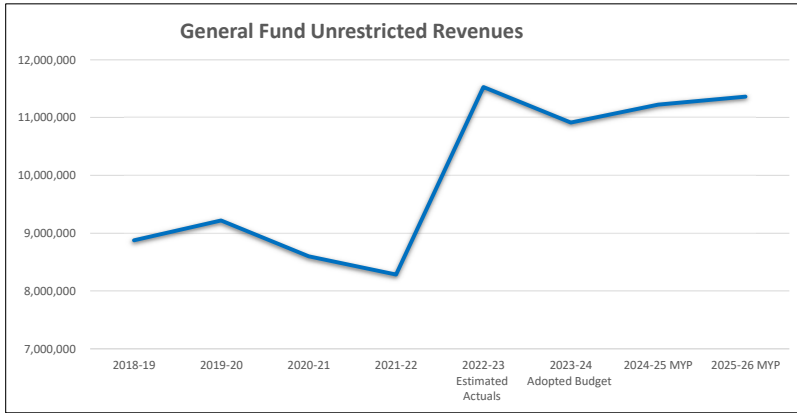
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		45,730,017.98	-3.81%	43,989,430.64	0.14%	44,049,177.84
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(599,962.52)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,627,985.60		1,028,023.08		1,028,023.08
2. Ending Fund Balance (Sum lines C and D1)		1,028,023.08		1,028,023.08		1,028,023.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,028,023.08		1,028,023.08		1,028,023.08
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)		1,028,023.08		1,028,023.08		1,028,023.08
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.						
In 2024-25 1.09 FTE covered by the one-time A-G Access Grants will be moved back to the Unrestricted Budget and 4.0 FTE will end with the conclusion of the IEEEP Grant. In 2025-26 0.32 FTE covered by the Learning Recovery Block Grant will be moved back to the Unrestricted Budget.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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)		16,960.86	-2.00%	16,621.64	-2.00%	16,289.21
(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	12,501,240.16	1.85%	12,732,388.90	1.54%	12,928,309.10
2. Federal Revenues	8100-8299	14,053,110.65	0.00%	14,053,110.65	0.00%	14,053,110.65
3. Other State Revenues	8300-8599	14,621,585.43	-7.25%	13,560,885.00	0.00%	13,560,885.00
4. Other Local Revenues	8600-8799	14,866,391.74	0.00%	14,866,391.74	0.00%	14,866,391.74
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		56,042,327.98	-1.48%	55,212,776.29	0.35%	55,408,696.49
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,482,936.82		5,490,090.82
b. Step & Column Adjustment				68,616.00		69,474.00
c. Cost-of-Living Adjustment				50,693.00		0.00
d. Other Adjustments				(112,155.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,482,936.82	0.13%	5,490,090.82	1.27%	5,559,564.82
2. Classified Salaries						
a. Base Salaries				21,127,383.04		21,214,012.04
b. Step & Column Adjustment				189,049.00		191,884.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(102,420.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,127,383.04	0.41%	21,214,012.04	0.90%	21,405,896.04
3. Employee Benefits	3000-3999	7,949,751.76	2.61%	8,157,175.00	2.90%	8,393,600.00
4. Books and Supplies	4000-4999	4,217,113.99	0.00%	4,217,113.99	0.00%	4,217,113.99
5. Services and Other Operating Expenditures	5000-5999	14,878,953.92	-9.38%	13,483,812.23	-1.63%	13,263,530.43
6. Capital Outlay	6000-6999	665,761.00	-66.96%	220,000.00	0.00%	220,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,027,155.50	-1.71%	2,975,516.00	-0.48%	2,961,099.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(758,612.45)	0.00%	(758,611.80)	0.00%	(758,611.80)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

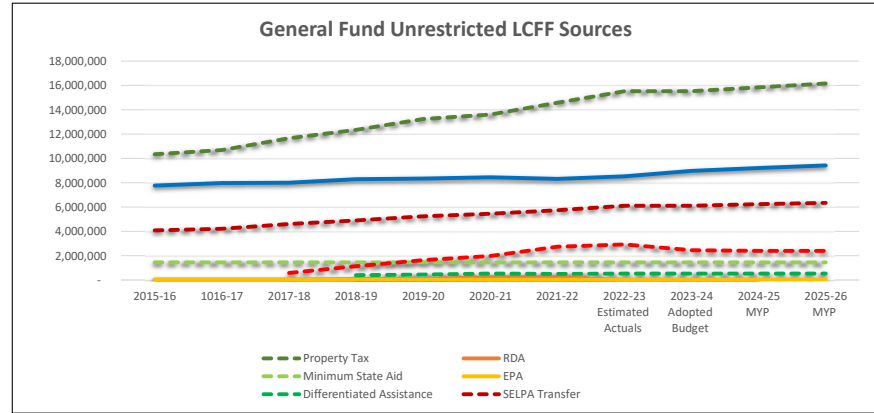
Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		56,590,443.58	-2.81%	54,999,108.28	0.48%	55,262,192.48
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(548,115.60)		213,668.01		146,504.01
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,312,175.38		10,764,059.78		10,977,727.79
2. Ending Fund Balance (Sum lines C and D1)		10,764,059.78		10,977,727.79		11,124,231.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,476.31		27,476.31		27,476.31
b. Restricted	9740	1,028,023.08		1,028,023.08		1,028,023.08
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	7,807,322.84		8,020,990.85		8,167,494.86
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,901,237.55		1,901,237.55		1,901,237.55
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,764,059.78		10,977,727.79		11,124,231.80
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,901,237.55		1,901,237.55		1,901,237.55
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,901,237.55		1,901,237.55		1,901,237.55
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.36%		3.46%		3.44%
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	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): _____						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		6,465,800.00		6,465,800.00		6,465,800.00
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)		56,590,443.58		54,999,108.28		55,262,192.48
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		56,590,443.58		54,999,108.28		55,262,192.48
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)		56,590,443.58		54,999,108.28		55,262,192.48
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)		1,697,713.31		1,649,973.25		1,657,865.77
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		707,000.00		707,000.00		707,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,697,713.31		1,649,973.25		1,657,865.77
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

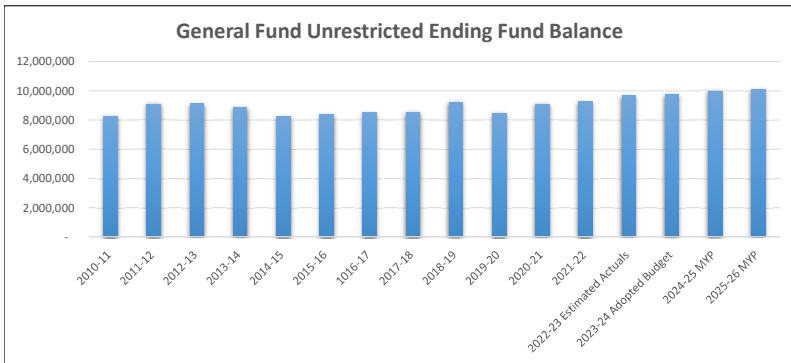
Napa COE Financial Trends - Presented with the 2023-24 Proposed Budget



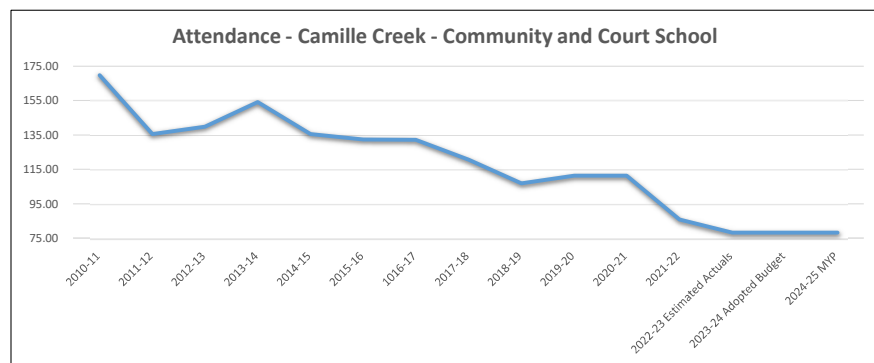
	2018-19	2019-20	2020-21	2021-22	2022-23 Estimated Actuals	2023-24 Adopted Budget	2024-25 MYP	2025-26 MYP
LCFF Sources	8,270,521	8,338,023	8,442,113	8,114,036	11,416,035	11,413,101	11,601,377	11,760,087
Federal Revenue	(10,899)	134,169	55,975	-	-	-	-	-
State Revenue	76,867	47,495	56,277	55,633	52,321	49,562	49,562	49,562
Local Revenue	1,303,877	1,574,127	976,723	1,157,707	1,261,808	824,459	824,459	824,459
Transfer In	-	11,048	101,572	10,000	11,200	-	-	-
Contribution	(764,884)	(886,220)	(1,035,357)	(1,054,041)	(1,211,532)	(1,374,849)	(1,252,052)	(1,274,589)
Total Revenues	8,875,482	9,218,642	8,597,303	8,283,336	11,529,832	10,912,273	11,223,346	11,359,519



	2018-19	2019-20	2020-21	2021-22	2022-23 Estimated Actuals	2023-24 Adopted Budget	2024-25 MYP	2025-26 MYP
Property Tax	12,335,732	13,215,465	13,605,955	14,574,712	15,518,112	15,518,112	15,828,474	16,145,044
RDA	70,466	84,073	247,469	223,057	-	-	-	-
Minimum State Aid	1,450,300	1,450,300	1,450,300	1,450,300	1,450,300	1,450,300	1,450,300	1,450,300
EPA	21,854	20,136	24,302	17,220	15,638	15,638	15,638	15,638
Differentiated Assistance	400,000	433,333	533,333	500,000	533,333	533,333	533,333	533,333
SELPA Transfer	(4,880,164)	(5,231,573)	(5,449,452)	(5,733,182)	(6,104,282)	(6,104,282)	(6,226,368)	(6,350,895)
SRAF Transfer	(1,127,667)	(1,633,711)	(1,969,794)	(2,735,627)	(2,909,735)	(2,444,268)	(2,392,629)	(2,377,665)
Total LCFF Sources	8,270,521	8,338,023	8,442,113	8,296,480	8,503,366	8,968,833	9,208,748	9,415,755

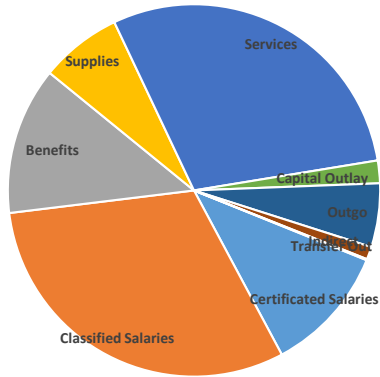


	2018-19	2019-20	2020-21	2021-22	2022-23 Estimated Actuals	2023-24 Adopted Budget	2024-25 MYP	2025-26 MYP
Ending Balance	9,233,320	8,462,554	9,068,926	9,268,307	9,684,189	9,736,036	9,949,704	10,096,208

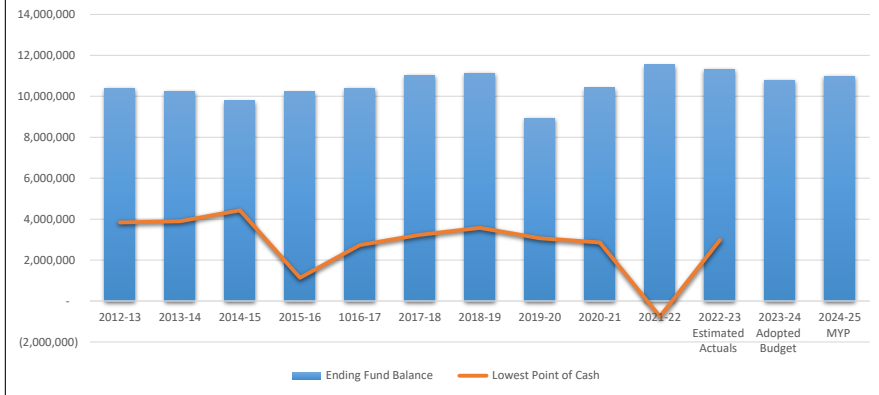


	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 Estimated Actuals	2023-24 Adopted Budget	2024-25 MYP
Attendance	120.61	106.93	111.25	111.25	85.89	78.19	78.19	78.19

Combined General Fund Expenditures



General Fund - Fund Balance and Lowest Point of Cash in Treasury



	2018-19	2019-20	2020-21	2021-22	2022-23 Estimated Actuals	2023-24 Adopted Budget	2024-25 MYP	2025-26 MYP
Certificated Salaries	5,394,879	5,404,925	5,928,361	6,294,554	6,968,399	5,482,937	5,490,091	5,559,565
Classified Salaries	12,172,730	12,078,992	13,397,259	13,903,702	19,441,831	21,127,383	21,214,012	21,405,896
Benefits	6,079,534	5,436,122	5,694,339	6,336,606	8,067,925	7,949,752	8,157,175	8,393,600
Supplies	1,119,880	862,610	1,347,688	2,006,415	4,459,648	4,217,114	4,217,114	4,217,114
Services	8,021,723	8,323,936	7,753,702	9,307,103	18,544,152	14,878,954	13,483,812	13,263,530
Capital Outlay	337,719	178,602	995,036	1,734,884	1,238,560	665,761	220,000	220,000
Outgo	904,641	2,458,266	-	526,036	3,482,918	3,027,156	2,975,516	2,961,099
Indirect	(309,320)	(441,096)	(403,354)	(473,311)	(692,624)	(758,612)	(758,612)	(758,612)
Transfer Out	1,690,625	1,880,703	1,848,713	625,268	57,568	-	-	-
Total Expenditures	35,412,410	36,183,059	36,561,745	40,261,258	61,568,377	56,590,444	54,999,108	55,262,192

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 Estimated Actuals	2023-24 Adopted Budget	2024-25 MYP
Ending Fund Balance	11,016,401	11,115,401	8,934,893	10,412,581	11,534,197	11,312,175	10,764,059	10,977,727
Lowest Point of Cash	3,232,803	3,570,406	3,065,254	2,859,665	(759,680)	2,980,770	-	-
Lowest Month of Cash	September	September	February	October	November	November	-	-

NAPA COUNTY OFFICE OF EDUCATION

2023-24

Proposed Budget, General Fund

	2022-23			2023-24		
	Estimated Actuals			Proposed Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES						
LCFF/Property Tax	11,416,035	1,089,094	12,505,129	11,413,101	1,088,139	12,501,240
Federal Revenues	-	16,900,600	16,900,600	-	14,053,111	14,053,111
State Revenues	52,321	16,982,656	17,034,977	49,562	14,572,023	14,621,585
Local Revenues	1,261,808	13,629,765	14,891,573	824,459	14,041,933	14,866,392
TOTAL REVENUES	12,730,164	48,602,115	61,332,279	12,287,121	43,755,207	56,042,328
EXPENSES						
Certificated Salaries	1,428,974	5,539,425	6,968,399	1,572,282	3,910,654	5,482,937
Classified Salaries	4,261,215	15,180,616	19,441,831	4,424,404	16,702,979	21,127,383
Employee Benefits	1,966,032	6,101,892	8,067,925	2,258,169	5,691,583	7,949,752
Books & Supplies	882,525	3,577,123	4,459,648	454,225	3,762,889	4,217,114
Services & Operating Exp	2,781,398	15,762,754	18,544,152	2,849,856	12,029,098	14,878,954
Capital Outlay	224,612	1,013,948	1,238,560	211,061	454,700	665,761
Other Outgo	3,482,918	-	3,482,918	3,027,156	-	3,027,156
Direct/Indirect Support Costs	(3,971,292)	3,278,668	(692,624)	(3,936,728)	3,178,115	(758,612)
TOTAL EXPENDITURES	11,056,381	50,454,427	61,510,808	10,860,426	45,730,018	56,590,444
Excess/Deficiency	1,673,783	(1,852,312)	(178,529)	1,426,696	(1,974,811)	(548,116)
OTHER FINANCING SOURCES/USES						
Transfers In	11,200	2,875	14,075	-	-	-
Transfers Out	(57,568)	-	(57,568)	-	-	-
Contributions	(1,211,532)	1,211,532	-	(1,374,849)	1,374,849	-
TOTAL OTHER FINANCING	(1,257,901)	1,214,408	(43,493)	(1,374,849)	1,374,849	-
NET INCREASE/DECREASE	415,883	(637,905)	(222,022)	51,847	(599,963)	(548,116)
FUND BALANCE						
Beginning Balance	9,268,307	2,265,890	11,534,198	9,684,190	1,627,986	11,312,175
Adjustments		-	-		-	-
ENDING BALANCE	9,684,190	1,627,986	11,312,175	9,736,037	1,028,023	10,764,060
Components of Fund Balance						
Nonspendable	27,476	-	27,476	27,476	-	27,476
Restricted	101,256	1,627,986	1,729,241	-	1,028,023	1,028,023
Committed	-	-	-	-	-	-
Assigned: <i>Counterparty Risk</i>	7,541,143	-	7,541,143	7,807,323	-	7,807,323
Assigned: <i>Capital Projects</i>	-	-	-	-	-	-
Reserve for Economic Uncertainties 3%	2,014,315	-	2,014,315	1,901,238	-	1,901,238
UNASSIGNED ENDING FUND BALANCE	-	-	-	-	-	-

FUND SUMMARY BALANCE
2023-24 Proposed Budget

	County School Service Fund Fund 01	Children's Center Fund 12	Cafeteria Fund 13	Special Reserve Fund 17	Special Reserve OPEB Fund 20	School Facilities Fund 35
Revenue	\$56,042,328	\$8,011,862	\$994,116	\$45,000	\$5,000	\$1,000
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
Expenses	\$56,590,444	\$8,134,293	\$1,094,116	\$0	\$0	\$0
Surplus / Deficit	-\$548,116	-\$122,431	-\$100,000	\$45,000	\$5,000	\$1,000
Beginning Balance	\$11,312,175	\$222,431	\$300,551	\$4,296,976	\$640,232	\$650,625
Legally Restricted Balances	\$1,028,023	\$0	\$551	\$0	\$0	\$0
Nonspendable	\$27,476	\$0	\$0	\$0	\$0	\$0
Other Assigned:						
<i>Counterparty Risk</i>	\$7,807,323					
<i>Reserve for Capital Projects</i>				\$4,341,976		\$651,625
<i>Reserve for Cashflow</i>		\$100,000	\$200,000			
<i>Reserve for OPEB</i>					\$645,232	
<i>Reserve for Child Development</i>						
Reserve for Economic Uncertainty	\$1,901,238					
Unassigned/Unappropriated Balances	\$0	\$0	\$0	\$0	\$0	\$0

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	11,416,034.87	1,089,093.67	12,505,128.54	11,413,100.87	1,088,139.29	12,501,240.16	0.0%
2) Federal Revenue		8100-8299	0.00	16,900,600.35	16,900,600.35	0.00	14,053,110.65	14,053,110.65	-16.8%
3) Other State Revenue		8300-8599	52,321.10	16,982,656.27	17,034,977.37	49,562.00	14,572,023.43	14,621,585.43	-14.2%
4) Other Local Revenue		8600-8799	1,261,808.31	13,629,764.77	14,891,573.08	824,458.60	14,041,933.14	14,866,391.74	-0.2%
5) TOTAL, REVENUES			12,730,164.28	48,602,115.06	61,332,279.34	12,287,121.47	43,755,206.51	56,042,327.98	-8.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,428,974.07	5,539,424.75	6,968,398.82	1,572,282.45	3,910,654.37	5,482,936.82	-21.3%
2) Classified Salaries		2000-2999	4,261,214.88	15,180,616.48	19,441,831.36	4,424,404.37	16,702,978.67	21,127,383.04	8.7%
3) Employee Benefits		3000-3999	1,966,032.42	6,101,892.46	8,067,924.88	2,258,169.17	5,691,582.59	7,949,751.76	-1.5%
4) Books and Supplies		4000-4999	882,524.91	3,577,122.91	4,459,647.82	454,224.62	3,762,889.37	4,217,113.99	-5.4%
5) Services and Other Operating Expenditures		5000-5999	2,781,397.73	15,762,753.84	18,544,151.57	2,849,856.20	12,029,097.72	14,878,953.92	-19.8%
6) Capital Outlay		6000-6999	224,611.78	1,013,948.40	1,238,560.18	211,061.00	454,700.00	665,761.00	-46.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,482,917.50	0.00	3,482,917.50	3,027,155.50	0.00	3,027,155.50	-13.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,971,292.18)	3,278,668.46	(692,623.72)	(3,936,727.71)	3,178,115.26	(758,612.45)	9.5%
9) TOTAL, EXPENDITURES			11,056,381.11	50,454,427.30	61,510,808.41	10,860,425.60	45,730,017.98	56,590,443.58	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,673,783.17	(1,852,312.24)	(178,529.07)	1,426,695.87	(1,974,811.47)	(548,115.60)	207.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	11,200.00	2,875.02	14,075.02	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	57,568.18	0.00	57,568.18	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,211,532.48)	1,211,532.48	0.00	(1,374,848.95)	1,374,848.95	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,257,900.66)	1,214,407.50	(43,493.16)	(1,374,848.95)	1,374,848.95	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			415,882.51	(637,904.74)	(222,022.23)	51,846.92	(599,962.52)	(548,115.60)	146.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,268,307.27	2,265,890.34	11,534,197.61	9,684,189.78	1,627,985.60	11,312,175.38	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			9,268,307.27	2,265,890.34	11,534,197.61	9,684,189.78	1,627,985.60	11,312,175.38	-1.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,268,307.27	2,265,890.34	11,534,197.61	9,684,189.78	1,627,985.60	11,312,175.38	-1.9%
2) Ending Balance, June 30 (E + F1e)			9,684,189.78	1,627,985.60	11,312,175.38	9,736,036.70	1,028,023.08	10,764,059.78	-4.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	27,476.31	0.00	27,476.31	27,476.31	0.00	27,476.31	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	101,255.73	0.00	101,255.73	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,627,985.60	1,627,985.60	0.00	1,028,023.08	1,028,023.08	-36.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	7,541,142.74	0.00	7,541,142.74	7,807,322.84	0.00	7,807,322.84	3.5%
Counterparty Risk	0000	9780	7,541,142.74		7,541,142.74			0.00	
Counterparty Risk	0000	9780			0.00	7,807,322.84		7,807,322.84	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,014,315.00	0.00	2,014,315.00	1,901,237.55	0.00	1,901,237.55	-5.6%
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	15,153,411.23	(5,063,338.71)	10,090,072.52				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	27,476.31	0.00	27,476.31				
d) with Fiscal Agent/Trustee		9135	786,477.00	0.00	786,477.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	906.69	597,138.57	598,045.26				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	101,255.73	0.00	101,255.73				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			16,069,526.96	(4,466,200.14)	11,603,326.82				
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	591,682.95	57,076.48	648,759.43				
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	1.00	0.00	1.00				
6) TOTAL, LIABILITIES			591,683.95	57,076.48	648,760.43				
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)			15,477,843.01	(4,523,276.62)	10,954,566.39				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,983,633.00	0.00	1,983,633.00	1,983,633.00	0.00	1,983,633.00	0.0%
Education Protection Account State Aid - Current Year		8012	18,572.00	0.00	18,572.00	15,638.00	0.00	15,638.00	-15.8%
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	46,012.00	0.00	46,012.00	46,012.00	0.00	46,012.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	84.00	0.00	84.00	84.00	0.00	84.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	14,600,178.00	0.00	14,600,178.00	14,600,178.00	0.00	14,600,178.00	0.0%
Unsecured Roll Taxes		8042	436,874.00	0.00	436,874.00	436,874.00	0.00	436,874.00	0.0%
Prior Years' Taxes		8043	11,997.00	0.00	11,997.00	11,997.00	0.00	11,997.00	0.0%
Supplemental Taxes		8044	422,967.00	0.00	422,967.00	422,967.00	0.00	422,967.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Education Revenue Augmentation Fund (ERAF)		8045	9,807,451.00	0.00	9,807,451.00	9,807,451.00	0.00	9,807,451.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			27,327,768.00	0.00	27,327,768.00	27,324,834.00	0.00	27,324,834.00	0.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(15,911,733.13)	1,089,093.67	(14,822,639.46)	(15,911,733.13)	1,088,139.29	(14,823,593.84)	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			11,416,034.87	1,089,093.67	12,505,128.54	11,413,100.87	1,088,139.29	12,501,240.16	0.0%
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	440,000.00	440,000.00	0.00	0.00	0.00	-100.0%
Special Education Discretionary Grants		8182	0.00	3,700,786.82	3,700,786.82	0.00	3,786,132.48	3,786,132.48	2.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		43,994.00	43,994.00		42,854.00	42,854.00	-2.6%
Title I, Part D, Local Delinquent Programs	3025	8290		141,136.17	141,136.17		215,133.00	215,133.00	52.4%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, 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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		3,497,070.74	3,497,070.74		2,571,928.50	2,571,928.50	-26.5%
Career and Technical Education	3500-3599	8290		124,242.00	124,242.00		144,016.00	144,016.00	15.9%
All Other Federal Revenue	All Other	8290	0.00	8,953,370.62	8,953,370.62	0.00	7,293,046.67	7,293,046.67	-18.5%
TOTAL, FEDERAL REVENUE			0.00	16,900,600.35	16,900,600.35	0.00	14,053,110.65	14,053,110.65	-16.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,508,020.00	1,508,020.00	0.00	1,631,979.24	1,631,979.24	8.2%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	27,578.00	0.00	27,578.00	28,000.00	0.00	28,000.00	1.5%
Lottery - Unrestricted and Instructional Materials		8560	17,000.00	10,000.00	27,000.00	14,000.00	5,226.00	19,226.00	-28.8%
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		2,648,746.11	2,648,746.11		2,357,196.37	2,357,196.37	-11.0%
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		409,222.63	409,222.63		267,343.00	267,343.00	-34.7%
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		2,527,717.62	2,527,717.62		1,699,229.00	1,699,229.00	-32.8%
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	7,743.10	9,878,949.91	9,886,693.01	7,562.00	8,611,049.82	8,618,611.82	-12.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			52,321.10	16,982,656.27	17,034,977.37	49,562.00	14,572,023.43	14,621,585.43	-14.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	100.00	0.00	100.00	0.00	0.00	0.00	-100.0%
Interest		8660	100,317.64	0.00	100,317.64	100,000.00	0.00	100,000.00	-0.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	450,191.61	7,114,285.39	7,564,477.00	49,000.00	3,917,780.55	3,966,780.55	-47.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	1,314,852.10	1,314,852.10	0.00	2,538,959.55	2,538,959.55	93.1%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	521,899.63	5,200,627.28	5,722,526.91	486,158.60	7,585,193.04	8,071,351.64	41.0%
Tuition		8710	189,299.43	0.00	189,299.43	189,300.00	0.00	189,300.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,261,808.31	13,629,764.77	14,891,573.08	824,458.60	14,041,933.14	14,866,391.74	-0.2%
TOTAL, REVENUES			12,730,164.28	48,602,115.06	61,332,279.34	12,287,121.47	43,755,206.51	56,042,327.98	-8.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	471,853.70	3,051,092.73	3,522,946.43	553,721.44	1,958,164.19	2,511,885.63	-28.7%
Certificated Pupil Support Salaries		1200	32,876.20	948,718.58	981,594.78	58,107.28	332,977.74	391,085.02	-60.2%
Certificated Supervisors' and Administrators' Salaries		1300	924,244.17	1,539,613.44	2,463,857.61	960,453.73	1,619,512.44	2,579,966.17	4.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,428,974.07	5,539,424.75	6,968,398.82	1,572,282.45	3,910,654.37	5,482,936.82	-21.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	228,369.35	7,049,223.77	7,277,593.12	215,817.73	9,270,087.58	9,485,905.31	30.3%
Classified Support Salaries		2200	76,292.64	1,033,463.60	1,109,756.24	90,824.12	687,287.86	778,111.98	-29.9%
Classified Supervisors' and Administrators' Salaries		2300	3,029,634.83	6,489,041.36	9,518,676.19	3,127,223.02	6,240,403.93	9,367,626.95	-1.6%
Clerical, Technical and Office Salaries		2400	926,918.06	608,887.75	1,535,805.81	990,539.50	505,199.30	1,495,738.80	-2.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,261,214.88	15,180,616.48	19,441,831.36	4,424,404.37	16,702,978.67	21,127,383.04	8.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	222,010.61	1,610,816.74	1,832,827.35	245,810.64	1,439,590.48	1,685,401.12	-8.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
PERS		3201-3202	1,085,184.71	2,497,634.87	3,582,819.58	1,247,632.10	2,208,557.05	3,456,189.15	-3.5%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	82,448.17	518,112.91	600,561.08	86,094.71	696,174.97	782,269.68	30.3%
Unemployment Insurance		3401-3402	286,114.39	745,845.70	1,031,960.09	372,590.25	643,199.47	1,015,789.72	-1.6%
Workers' Compensation		3501-3502	31,278.22	103,667.09	134,945.31	2,859.95	9,103.32	11,963.27	-91.1%
OPEB, Allocated		3601-3602	103,062.15	437,650.92	540,713.07	118,081.17	404,364.73	522,445.90	-3.4%
OPEB, Active Employees		3701-3702	101,328.12	0.00	101,328.12	126,423.96	0.00	126,423.96	24.8%
Other Employee Benefits		3751-3752	48,441.09	147,724.57	196,165.66	54,911.41	168,638.16	223,549.57	14.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	6,164.96	40,439.66	46,604.62	3,764.98	121,954.41	125,719.39	169.8%
TOTAL, EMPLOYEE BENEFITS			1,966,032.42	6,101,892.46	8,067,924.88	2,258,169.17	5,691,582.59	7,949,751.76	-1.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	4,000.00	0.00	4,000.00	New
Books and Other Reference Materials		4200	12,969.34	21,177.26	34,146.60	16,450.00	7,300.00	23,750.00	-30.4%
Materials and Supplies		4300	679,246.84	2,665,159.18	3,344,406.02	305,877.62	2,764,346.96	3,070,224.58	-8.2%
Noncapitalized Equipment		4400	190,308.73	890,736.47	1,081,045.20	127,897.00	942,644.05	1,070,541.05	-1.0%
Food		4700	0.00	50.00	50.00	0.00	48,598.36	48,598.36	97,096.7%
TOTAL, BOOKS AND SUPPLIES			882,524.91	3,577,122.91	4,459,647.82	454,224.62	3,762,889.37	4,217,113.99	-5.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	113,000.00	7,780,395.58	7,893,395.58	217,650.00	4,972,042.74	5,189,692.74	-34.3%
Travel and Conferences		5200	196,463.79	938,146.36	1,134,610.15	186,510.00	896,634.15	1,083,144.15	-4.5%
Dues and Memberships		5300	56,240.00	4,740.00	60,980.00	57,000.00	5,800.00	62,800.00	3.0%
Insurance		5400 - 5450	231,246.64	0.00	231,246.64	245,000.00	0.00	245,000.00	5.9%
Operations and Housekeeping Services		5500	212,862.87	102,138.00	315,000.87	204,000.00	20,600.00	224,600.00	-28.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,482.35	249,711.95	389,194.30	130,683.00	301,264.09	431,947.09	11.0%
Transfers of Direct Costs		5710	(130,110.43)	130,110.43	0.00	(75,061.51)	75,061.51	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(27,482.55)	0.00	(27,482.55)	(11,500.00)	0.00	(11,500.00)	-58.2%
Professional/Consulting Services and Operating Expenditures		5800	1,748,696.39	6,491,145.32	8,239,841.71	1,662,306.71	5,459,337.13	7,121,643.84	-13.6%
Communications		5900	240,998.67	66,366.20	307,364.87	233,268.00	298,358.10	531,626.10	73.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,781,397.73	15,762,753.84	18,544,151.57	2,849,856.20	12,029,097.72	14,878,953.92	-19.8%
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	107,000.00	280,140.00	387,140.00	130,000.00	334,700.00	464,700.00	20.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
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	117,611.78	733,808.40	851,420.18	81,061.00	120,000.00	201,061.00	-76.4%
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			224,611.78	1,013,948.40	1,238,560.18	211,061.00	454,700.00	665,761.00	-46.2%
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%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	2,909,735.00	0.00	2,909,735.00	2,444,268.00	0.00	2,444,268.00	-16.0%
Debt Service									
Debt Service - Interest		7438	347,487.50	0.00	347,487.50	337,887.50	0.00	337,887.50	-2.8%
Other Debt Service - Principal		7439	225,695.00	0.00	225,695.00	245,000.00	0.00	245,000.00	8.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,482,917.50	0.00	3,482,917.50	3,027,155.50	0.00	3,027,155.50	-13.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,278,668.43)	3,278,668.46	.03	(3,178,115.26)	3,178,115.26	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(692,623.75)	0.00	(692,623.75)	(758,612.45)	0.00	(758,612.45)	9.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,971,292.18)	3,278,668.46	(692,623.72)	(3,936,727.71)	3,178,115.26	(758,612.45)	9.5%
TOTAL, EXPENDITURES			11,056,381.11	50,454,427.30	61,510,808.41	10,860,425.60	45,730,017.98	56,590,443.58	-8.0%
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	11,200.00	2,875.02	14,075.02	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,200.00	2,875.02	14,075.02	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	43,493.16	0.00	43,493.16	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	14,075.02	0.00	14,075.02	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			57,568.18	0.00	57,568.18	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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	(1,211,532.48)	1,211,532.48	0.00	(1,374,848.95)	1,374,848.95	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			(1,211,532.48)	1,211,532.48	0.00	(1,374,848.95)	1,374,848.95	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,257,900.66)	1,214,407.50	(43,493.16)	(1,374,848.95)	1,374,848.95	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	11,416,034.87	1,089,093.67	12,505,128.54	11,413,100.87	1,088,139.29	12,501,240.16	0.0%
2) Federal Revenue		8100-8299	0.00	16,900,600.35	16,900,600.35	0.00	14,053,110.65	14,053,110.65	-16.8%
3) Other State Revenue		8300-8599	52,321.10	16,982,656.27	17,034,977.37	49,562.00	14,572,023.43	14,621,585.43	-14.2%
4) Other Local Revenue		8600-8799	1,261,808.31	13,629,764.77	14,891,573.08	824,458.60	14,041,933.14	14,866,391.74	-0.2%
5) TOTAL, REVENUES			12,730,164.28	48,602,115.06	61,332,279.34	12,287,121.47	43,755,206.51	56,042,327.98	-8.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,319,204.46	21,336,339.83	22,655,544.29	1,466,606.15	20,473,030.42	21,939,636.57	-3.2%
2) Instruction - Related Services	2000-2999		1,917,229.76	21,699,608.82	23,616,838.58	1,907,655.69	19,523,151.92	21,430,807.61	-9.3%
3) Pupil Services	3000-3999		104,456.19	2,716,229.38	2,820,685.57	184,610.60	1,343,452.76	1,528,063.36	-45.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		2,608.62	1,141.00	3,749.62	0.00	1,141.00	1,141.00	-69.6%
7) General Administration	7000-7999		3,445,064.51	3,321,165.95	6,766,230.46	3,563,378.61	3,217,450.26	6,780,828.87	0.2%
8) Plant Services	8000-8999		784,900.07	1,379,942.32	2,164,842.39	711,019.05	1,171,791.62	1,882,810.67	-13.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,482,917.50	0.00	3,482,917.50	3,027,155.50	0.00	3,027,155.50	-13.1%
10) TOTAL, EXPENDITURES			11,056,381.11	50,454,427.30	61,510,808.41	10,860,425.60	45,730,017.98	56,590,443.58	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,673,783.17	(1,852,312.24)	(178,529.07)	1,426,695.87	(1,974,811.47)	(548,115.60)	207.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	11,200.00	2,875.02	14,075.02	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	57,568.18	0.00	57,568.18	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,211,532.48)	1,211,532.48	0.00	(1,374,848.95)	1,374,848.95	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,257,900.66)	1,214,407.50	(43,493.16)	(1,374,848.95)	1,374,848.95	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			415,882.51	(637,904.74)	(222,022.23)	51,846.92	(599,962.52)	(548,115.60)	146.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,268,307.27	2,265,890.34	11,534,197.61	9,684,189.78	1,627,985.60	11,312,175.38	-1.9%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)			9,268,307.27	2,265,890.34	11,534,197.61	9,684,189.78	1,627,985.60	11,312,175.38	-1.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,268,307.27	2,265,890.34	11,534,197.61	9,684,189.78	1,627,985.60	11,312,175.38	-1.9%
2) Ending Balance, June 30 (E + F1e)			9,684,189.78	1,627,985.60	11,312,175.38	9,736,036.70	1,028,023.08	10,764,059.78	-4.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	27,476.31	0.00	27,476.31	27,476.31	0.00	27,476.31	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	101,255.73	0.00	101,255.73	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,627,985.60	1,627,985.60	0.00	1,028,023.08	1,028,023.08	-36.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,541,142.74	0.00	7,541,142.74	7,807,322.84	0.00	7,807,322.84	3.5%
Counterparty Risk	0000	9780	7,541,142.74		7,541,142.74			0.00	
Counterparty Risk	0000	9780			0.00	7,807,322.84		7,807,322.84	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,014,315.00	0.00	2,014,315.00	1,901,237.55	0.00	1,901,237.55	-5.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6333	CA Community Schools Partnership Act - Coordination Grant	300,000.00	0.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	853,455.08	853,455.08
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	28,675.00	0.00
7412	A-G Access/Success Grant	75,000.00	0.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	0.00
7435	Learning Recovery Emergency Block Grant	121,287.52	0.00
9010	Other Restricted Local	174,568.00	174,568.00
Total, Restricted Balance		1,627,985.60	1,028,023.08

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,683,605.00	4,418,179.00	-5.7%
3) Other State Revenue		8300-8599	2,362,097.00	2,047,621.00	-13.3%
4) Other Local Revenue		8600-8799	(12,430.91)	0.00	-100.0%
5) TOTAL, REVENUES			7,033,271.09	6,465,800.00	-8.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	7,045,702.00	6,465,800.00	-8.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,045,702.00	6,465,800.00	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,430.91)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(12,430.91)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,430.91	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,430.91	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,430.91	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	265,803.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			265,803.54		
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)			265,803.54		
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	4,683,605.00	4,418,179.00	-5.7%
TOTAL, FEDERAL REVENUE			4,683,605.00	4,418,179.00	-5.7%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	987,619.00	673,143.00	-31.8%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,374,478.00	1,374,478.00	0.0%
TOTAL, OTHER STATE REVENUE			2,362,097.00	2,047,621.00	-13.3%
OTHER LOCAL REVENUE					
Interest		8660	(12,430.91)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(12,430.91)	0.00	-100.0%
TOTAL, REVENUES			7,033,271.09	6,465,800.00	-8.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	6,058,083.00	5,792,657.00	-4.4%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	987,619.00	673,143.00	-31.8%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,045,702.00	6,465,800.00	-8.2%
TOTAL, EXPENDITURES			7,045,702.00	6,465,800.00	-8.2%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,683,605.00	4,418,179.00	-5.7%
3) Other State Revenue		8300-8599	2,362,097.00	2,047,621.00	-13.3%
4) Other Local Revenue		8600-8799	(12,430.91)	0.00	-100.0%
5) TOTAL, REVENUES			7,033,271.09	6,465,800.00	-8.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,045,702.00	6,465,800.00	-8.2%
10) TOTAL, EXPENDITURES			7,045,702.00	6,465,800.00	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,430.91)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(12,430.91)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,430.91	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,430.91	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,430.91	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	270,961.60	270,961.60	0.0%
3) Other State Revenue		8300-8599	5,659,096.40	6,270,131.40	10.8%
4) Other Local Revenue		8600-8799	1,470,485.58	1,470,769.34	0.0%
5) TOTAL, REVENUES			7,400,543.58	8,011,862.34	8.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,910,336.69	2,104,334.93	10.2%
2) Classified Salaries		2000-2999	1,329,952.37	1,834,522.50	37.9%
3) Employee Benefits		3000-3999	1,289,407.10	1,675,637.58	30.0%
4) Books and Supplies		4000-4999	1,971,301.38	446,426.56	-77.4%
5) Services and Other Operating Expenditures		5000-5999	281,713.37	1,358,069.58	382.1%
6) Capital Outlay		6000-6999	56,000.00	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	663,261.96	715,302.25	7.8%
9) TOTAL, EXPENDITURES			7,501,972.87	8,134,293.40	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(101,429.29)	(122,431.06)	20.7%
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)			(101,429.29)	(122,431.06)	20.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,860.35	222,431.06	-31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,860.35	222,431.06	-31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,860.35	222,431.06	-31.3%
2) Ending Balance, June 30 (E + F1e)			222,431.06	100,000.00	-55.0%
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	122,431.06	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	100,000.00	100,000.00	0.0%
Reserve for Cashflow	0000	9780	100,000.00		
Reserve for Cashflow	0000	9780		100,000.00	
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	551,296.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	449,025.17		
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			1,000,321.17		
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	7.70		
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			7.70		
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)			1,000,313.47		
FEDERAL REVENUE					
Child Nutrition Programs		8220	128,550.00	128,550.00	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	142,411.60	142,411.60	0.0%
TOTAL, FEDERAL REVENUE			270,961.60	270,961.60	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,300.00	3,300.00	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	4,839,742.00	5,486,151.00	13.4%
All Other State Revenue	All Other	8590	816,054.40	780,680.40	-4.3%
TOTAL, OTHER STATE REVENUE			5,659,096.40	6,270,131.40	10.8%
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	300.00	1,000.00	233.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	310,227.25	318,227.25	2.6%
Interagency Services		8677	1,159,044.04	1,150,627.80	-0.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	914.29	914.29	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,470,485.58	1,470,769.34	0.0%
TOTAL, REVENUES			7,400,543.58	8,011,862.34	8.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,761,177.26	1,991,707.01	13.1%
Certificated Pupil Support Salaries		1200	29,400.90	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	119,758.53	112,627.92	-6.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,910,336.69	2,104,334.93	10.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	636,052.13	1,183,899.86	86.1%
Classified Support Salaries		2200	205,083.95	263,119.97	28.3%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	386,001.09	326,765.63	-15.3%
Clerical, Technical and Office Salaries		2400	102,815.20	60,737.04	-40.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,329,952.37	1,834,522.50	37.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	373,157.38	407,516.29	9.2%
PERS		3201-3202	458,601.94	657,655.26	43.4%
OASDI/Medicare/Alternative		3301-3302	48,871.19	61,647.26	26.1%
Health and Welfare Benefits		3401-3402	227,182.07	382,628.84	68.4%
Unemployment Insurance		3501-3502	15,144.97	1,930.61	-87.3%
Workers' Compensation		3601-3602	68,708.85	77,364.02	12.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	48,549.78	36,360.40	-25.1%
Other Employee Benefits		3901-3902	49,190.92	50,534.90	2.7%
TOTAL, EMPLOYEE BENEFITS			1,289,407.10	1,675,637.58	30.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,760,407.90	287,423.01	-83.7%
Noncapitalized Equipment		4400	65,643.48	38,306.05	-41.6%
Food		4700	145,250.00	120,697.50	-16.9%
TOTAL, BOOKS AND SUPPLIES			1,971,301.38	446,426.56	-77.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	7,411.56	59,393.30	701.4%
Travel and Conferences		5200	7,467.14	26,761.33	258.4%
Dues and Memberships		5300	3,500.00	2,650.00	-24.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	29,681.40	113,200.00	281.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,277.83	14,500.00	28.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	37,804.80	28,971.54	-23.4%
Professional/Consulting Services and Operating Expenditures		5800	147,204.91	1,105,884.41	651.3%
Communications		5900	37,365.73	6,709.00	-82.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			281,713.37	1,358,069.58	382.1%
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	56,000.00	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			56,000.00	0.00	-100.0%
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	663,261.96	715,302.25	7.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			663,261.96	715,302.25	7.8%
TOTAL, EXPENDITURES			7,501,972.87	8,134,293.40	8.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	270,961.60	270,961.60	0.0%
3) Other State Revenue		8300-8599	5,659,096.40	6,270,131.40	10.8%
4) Other Local Revenue		8600-8799	1,470,485.58	1,470,769.34	0.0%
5) TOTAL, REVENUES			7,400,543.58	8,011,862.34	8.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,989,070.77	5,599,883.07	40.4%
2) Instruction - Related Services	2000-2999		1,773,789.70	1,115,697.67	-37.1%
3) Pupil Services	3000-3999		387,219.20	319,225.07	-17.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		54,907.28	54,907.27	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		663,261.96	715,302.25	7.8%
8) Plant Services	8000-8999		633,723.96	329,278.07	-48.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,501,972.87	8,134,293.40	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(101,429.29)	(122,431.06)	20.7%
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)			(101,429.29)	(122,431.06)	20.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,860.35	222,431.06	-31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,860.35	222,431.06	-31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,860.35	222,431.06	-31.3%
2) Ending Balance, June 30 (E + F1e)			222,431.06	100,000.00	-55.0%
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	122,431.06	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	100,000.00	100,000.00	0.0%
Reserve for Cashflow	0000	9780	100,000.00		
Reserve for Cashflow	0000	9780		100,000.00	
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	2022-23 Estimated Actuals	2023-24 Budget
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	122,431.06	0.00
Total, Restricted Balance		122,431.06	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	931,737.79	980,000.00	5.2%
3) Other State Revenue		8300-8599	117,421.95	14,116.00	-88.0%
4) Other Local Revenue		8600-8799	3,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,052,159.74	994,116.00	-5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	262,967.72	313,123.79	19.1%
3) Employee Benefits		3000-3999	83,359.75	98,113.56	17.7%
4) Books and Supplies		4000-4999	596,771.01	525,450.58	-12.0%
5) Services and Other Operating Expenditures		5000-5999	51,799.60	14,117.87	-72.7%
6) Capital Outlay		6000-6999	14,530.09	100,000.00	588.2%
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	29,361.79	43,310.20	47.5%
9) TOTAL, EXPENDITURES			1,038,789.96	1,094,116.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,369.78	(100,000.00)	-848.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	43,493.16	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			43,493.16	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,862.94	(100,000.00)	-275.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	243,687.70	300,550.64	23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			243,687.70	300,550.64	23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			243,687.70	300,550.64	23.3%
2) Ending Balance, June 30 (E + F1e)			300,550.64	200,550.64	-33.3%
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	100,550.64	550.64	-99.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	200,000.00	200,000.00	0.0%
Reserve for Cashflow	0000	9780	200,000.00		
Reserve for Cashflow	0000	9780		200,000.00	
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	(70,039.54)		
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	2022-23 Estimated Actuals	2023-24 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			(70,039.54)		
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)			(70,039.54)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	931,737.79	980,000.00	5.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			931,737.79	980,000.00	5.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	117,305.95	14,000.00	-88.1%
All Other State Revenue		8590	116.00	116.00	0.0%
TOTAL, OTHER STATE REVENUE			117,421.95	14,116.00	-88.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,000.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	0.00	-100.0%
TOTAL, REVENUES			1,052,159.74	994,116.00	-5.5%
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	262,967.72	313,123.79	19.1%
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			262,967.72	313,123.79	19.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	116.00	116.00	0.0%
PERS		3201-3202	68,263.29	83,541.57	22.4%
OASDI/Medicare/Alternative		3301-3302	3,764.54	4,069.55	8.1%
Health and Welfare Benefits		3401-3402	1,122.99	1,235.52	10.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Unemployment Insurance		3501-3502	1,337.78	140.37	-89.5%
Workers' Compensation		3601-3602	5,653.66	6,154.64	8.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,101.49	2,855.91	-7.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			83,359.75	98,113.56	17.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	85,094.07	71,000.00	-16.6%
Noncapitalized Equipment		4400	690.68	0.00	-100.0%
Food		4700	510,986.26	454,450.58	-11.1%
TOTAL, BOOKS AND SUPPLIES			596,771.01	525,450.58	-12.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	35,416.88	17,000.00	-52.0%
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	(10,322.25)	(17,471.54)	69.3%
Professional/Consulting Services and Operating Expenditures		5800	25,924.97	13,869.41	-46.5%
Communications		5900	780.00	720.00	-7.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,799.60	14,117.87	-72.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	14,530.09	100,000.00	588.2%
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			14,530.09	100,000.00	588.2%
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	29,361.79	43,310.20	47.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			29,361.79	43,310.20	47.5%
TOTAL, EXPENDITURES			1,038,789.96	1,094,116.00	5.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	43,493.16	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			43,493.16	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					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			43,493.16	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	931,737.79	980,000.00	5.2%
3) Other State Revenue		8300-8599	117,421.95	14,116.00	-88.0%
4) Other Local Revenue		8600-8799	3,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,052,159.74	994,116.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,009,428.17	1,050,805.80	4.1%
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		29,361.79	43,310.20	47.5%
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			1,038,789.96	1,094,116.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,369.78	(100,000.00)	-848.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	43,493.16	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			43,493.16	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,862.94	(100,000.00)	-275.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	243,687.70	300,550.64	23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			243,687.70	300,550.64	23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			243,687.70	300,550.64	23.3%
2) Ending Balance, June 30 (E + F1e)			300,550.64	200,550.64	-33.3%
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	100,550.64	550.64	-99.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	200,000.00	200,000.00	0.0%
Reserve for Cashflow	0000	9780	200,000.00		
Reserve for Cashflow	0000	9780		200,000.00	
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	2022-23 Estimated Actuals	2023-24 Budget
5330	Child Nutrition: Summer Food Service Program Operations	550.64	550.64
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	100,000.00	0.00
Total, Restricted Balance		100,550.64	550.64

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	45,000.00	45,000.00	0.0%
5) TOTAL, REVENUES			45,000.00	45,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,000.00	45,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	448,232.79	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(448,232.79)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(403,232.79)	45,000.00	-111.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,700,209.15	4,296,976.36	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,700,209.15	4,296,976.36	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,700,209.15	4,296,976.36	-8.6%
2) Ending Balance, June 30 (E + F1e)			4,296,976.36	4,341,976.36	1.0%
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		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	4,296,976.36	4,341,976.36	1.0%
Reserve for Capital Projects	0000	9780	4,296,976.36		
Reserve for Capital Projects	0000	9780		4,341,976.36	
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	4,736,287.10		
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	2022-23 Estimated Actuals	2023-24 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			4,736,287.10		
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	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			4,736,287.10		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,000.00	45,000.00	0.0%
TOTAL, REVENUES			45,000.00	45,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	448,232.79	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			448,232.79	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			(448,232.79)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	45,000.00	45,000.00	0.0%
5) TOTAL, REVENUES			45,000.00	45,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			45,000.00	45,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	448,232.79	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(448,232.79)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(403,232.79)	45,000.00	-111.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,700,209.15	4,296,976.36	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,700,209.15	4,296,976.36	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,700,209.15	4,296,976.36	-8.6%
2) Ending Balance, June 30 (E + F1e)			4,296,976.36	4,341,976.36	1.0%
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	4,296,976.36	4,341,976.36	1.0%
Reserve for Capital Projects	0000	9780	4,296,976.36		
Reserve for Capital Projects	0000	9780		4,341,976.36	
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	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	5,000.00	-16.7%
5) TOTAL, REVENUES			6,000.00	5,000.00	-16.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	5,000.00	-16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			6,000.00	5,000.00	-16.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	634,232.16	640,232.16	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			634,232.16	640,232.16	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			634,232.16	640,232.16	0.9%
2) Ending Balance, June 30 (E + F1e)			640,232.16	645,232.16	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	640,232.16	645,232.16	0.8%
Reserve for OPEB	0000	9780	640,232.16		
Reserve for OPEB	0000	9780		645,232.16	
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	639,100.43		
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		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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			639,100.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			639,100.43		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	6,000.00	5,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	5,000.00	-16.7%
TOTAL, REVENUES			6,000.00	5,000.00	-16.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	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	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	5,000.00	-16.7%
5) TOTAL, REVENUES			6,000.00	5,000.00	-16.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,000.00	5,000.00	-16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			6,000.00	5,000.00	-16.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	634,232.16	640,232.16	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			634,232.16	640,232.16	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			634,232.16	640,232.16	0.9%
2) Ending Balance, June 30 (E + F1e)			640,232.16	645,232.16	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	640,232.16	645,232.16	0.8%
Reserve for OPEB	0000	9780	640,232.16		
Reserve for OPEB	0000	9780		645,232.16	
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	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,175.04	1,000.00	-68.5%
5) TOTAL, REVENUES			3,175.04	1,000.00	-68.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	586,068.79	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			586,068.79	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(582,893.75)	1,000.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	448,232.79	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			448,232.79	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(134,660.96)	1,000.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	785,286.00	650,625.04	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			785,286.00	650,625.04	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			785,286.00	650,625.04	-17.1%
2) Ending Balance, June 30 (E + F1e)			650,625.04	651,625.04	0.2%
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	650,625.04	651,625.04	0.2%
Reserve for Capital Projects	0000	9780	650,625.04		
Reserve for Capital Projects	0000	9780		651,625.04	
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	224,023.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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			224,023.31		
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)			224,023.31		
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	3,175.04	1,000.00	-68.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,175.04	1,000.00	-68.5%
TOTAL, REVENUES			3,175.04	1,000.00	-68.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	586,068.79	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			586,068.79	0.00	-100.0%
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			586,068.79	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	448,232.79	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			448,232.79	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds 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					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			448,232.79	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,175.04	1,000.00	-68.5%
5) TOTAL, REVENUES			3,175.04	1,000.00	-68.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		586,068.79	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			586,068.79	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(582,893.75)	1,000.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	448,232.79	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			448,232.79	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(134,660.96)	1,000.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	785,286.00	650,625.04	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			785,286.00	650,625.04	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			785,286.00	650,625.04	-17.1%
2) Ending Balance, June 30 (E + F1e)			650,625.04	651,625.04	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	650,625.04	651,625.04	0.2%
Reserve for Capital Projects	0000	9780	650,625.04		
Reserve for Capital Projects	0000	9780		651,625.04	
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	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	2022-23 Estimated Actuals			2023-24 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	2022-23 Estimated Actuals			2023-24 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	13.72	13.72	13.72	13.72	13.72	13.72
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	64.47	64.47	64.47	64.47	64.47	64.47
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	78.19	78.19	78.19	78.19	78.19	78.19
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
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)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	78.19	78.19	78.19	78.19	78.19	78.19
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	16,960.86	16,960.86	16,960.86	16,960.86	16,960.86	16,960.86
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 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						
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)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	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) 3,030,038.50
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 31,346,788.44

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) 9.67%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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) 3,068,598.05
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,344,440.46

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	24,100.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	130,138.57
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)	3,083.59
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)	4,570,360.66
9. Carry-Forward Adjustment (Part IV, Line F)	(1,269,833.69)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,300,526.97

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,124,090.14
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,780,708.82
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,674,015.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	3,749.62
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,430,795.96
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)	892,347.91
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)	653,045.80
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,215,658.40
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)	243,736.05
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,630,049.35
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	448,494.94
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)	52,096,692.50

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)	8.77%
-------------------------------	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)	6.34%
--------------------------------	-------

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)	4,570,360.66
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(20,993.80)
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 (11.17%) 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 (11.17%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.80%) times Part III, Line B19); zero if positive	(1,269,833.69)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,269,833.69)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.34%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-634916.84) is applied to the current year calculation and the remainder (\$-634916.85) is deferred to one or more future years:	7.55%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-423277.90) is applied to the current year calculation and the remainder (\$-846555.79) is deferred to one or more future years:	7.96%
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)	(1,269,833.69)

Approved indirect cost rate: 11.17%

Highest rate used in any program: 11.80%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	58,484.03	1,708.10	2.92%
01	3010	39,573.63	4,420.37	11.17%
01	3025	126,955.27	14,180.90	11.17%
01	3183	29,325.36	3,275.64	11.17%
01	3211	308,770.05	34,489.62	11.17%
01	3213	10,510.18	1,174.55	11.18%
01	3214	72,758.84	8,127.16	11.17%
01	3225	933,857.14	47,142.86	5.05%
01	3227	305,234.19	15,261.72	5.00%
01	3308	65,485.29	7,314.71	11.17%
01	3310	395,790.23	44,209.77	11.17%
01	3315	129,779.62	14,496.38	11.17%
01	3326	1,432,547.22	160,015.52	11.17%
01	3345	1,162.18	129.82	11.17%
01	3372	1,223,273.53	136,639.65	11.17%
01	3384	25,000.00	2,792.50	11.17%
01	3385	161,921.39	18,086.61	11.17%
01	3395	32,665.54	3,648.74	11.17%
01	3550	118,325.71	5,916.29	5.00%
01	4038	1,408,155.30	112,652.42	8.00%
01	4124	254,481.77	12,724.10	5.00%
01	5630	45,162.35	5,044.63	11.17%
01	5632	11,509.58	1,285.62	11.17%
01	5634	5,390.84	602.16	11.17%
01	5810	5,465,775.07	289,556.00	5.30%
01	6010	1,363,500.53	68,289.03	5.01%
01	6128	687,403.86	76,783.01	11.17%
01	6266	290,307.45	32,427.34	11.17%
01	6332	128,182.06	14,317.94	11.17%
01	6387	2,039,864.73	227,852.89	11.17%
01	6388	2,098,481.27	98,359.90	4.69%
01	6500	3,714,213.30	402,140.94	10.83%
01	6510	1,663,703.47	185,835.68	11.17%
01	6515	247,536.84	27,649.87	11.17%
01	6540	572,066.03	63,899.78	11.17%

01	6680	33,732.12	3,767.88	11.17%
01	6685	33,732.12	3,767.88	11.17%
01	6690	186,038.46	20,780.50	11.17%
01	6695	114,602.56	12,801.11	11.17%
01	7366	135,555.33	15,141.53	11.17%
01	7368	96,823.57	10,815.19	11.17%
01	7430	278,442.57	31,325.43	11.25%
01	7810	1,361,467.75	132,015.03	9.70%
01	8150	483,817.56	54,041.92	11.17%
01	9010	9,535,540.51	853,467.87	8.95%
12	5035	80,896.08	8,398.52	10.38%
12	5055	48,288.18	4,828.82	10.00%
12	5058	54,466.77	5,446.68	10.00%
12	5059	7,245.63	809.34	11.17%
12	5320	11,010.92	589.08	5.35%
12	6045	6,619.10	661.90	10.00%
12	6052	6,818.00	682.00	10.00%
12	6054	331,137.90	36,988.10	11.17%
12	6057	51,491.91	6,077.03	11.80%
12	6105	4,329,081.16	439,249.28	10.15%
12	6123	2,728.61	304.79	11.17%
12	6127	164,261.04	18,347.96	11.17%
12	9010	1,408,784.76	140,878.46	10.00%
13	5310	14,379.81	386.81	2.69%
13	5320	404,516.04	28,168.93	6.96%
13	5330	25,528.18	806.05	3.16%

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):

16,961

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 (2020-21)	0.00		N/A	Met
Second Prior Year (2021-22)	16,938.00	17,251.00	N/A	Met
First Prior Year (2022-23)	16,738.00	16960.86	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 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 (2020-21)	111.25			0.00
Second Prior Year (2021-22)	77.42		17,251.00	0.00
First Prior Year (2022-23)	78.19		16,960.86	0.00
Historical Average:	88.95	0.00	11,403.95	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2023-24)				
(historical average plus 2%):	90.73	0.00	11,632.03	0.00
1st Subsequent Year (2024-25)				
(historical average plus 4%):	92.51	0.00	11,860.11	0.00
2nd Subsequent Year (2025-26)				
(historical average plus 6%):	94.29	0.00	12,088.19	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 (2023-24)	78.19	0.00	16,960.86	0.00
1st Subsequent Year (2024-25)	78.19	0.00	16621.64	0.00
2nd Subsequent Year (2025-26)	78.19	0.00	16289.21	0.00
Status:	Met	Met	Not Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

ADA countywide continues to decline and is estimated at a 2% reduction each year.

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 gap funding or its cost-of-living adjustment (COLA)¹ 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.

¹ County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

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: Excess Property Tax/Minimum State Aid

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 I-b is completed by a county office funded at Hold Harmless. Per AB 181, Chapter 52, Statutes of 2022, hold harmless COEs include a COLA add-on. Section I-b1, enter the projected County Operations Grant for all fiscal years and Section I-b2, enter the projected Alternative Education Grant for all fiscal years to calculate the add-on COLA amount. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 f or all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable. 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 If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.
 - Hold Harmless If status is hold harmless, then amount in Step 2c is zero in Sections II and III.
- Status: Hold Harmless

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	N/A	N/A	N/A	N/A
a2.	Alternative Education Grant	N/A	N/A	N/A	N/A
b.	COE funded at Hold Harmless LCFF	8,503,366.00	8,968,833.00	9,208,748.00	9,382,422.00
b1.	County Operations Grant (informational only)	4,137,143.00	4,439,983.00	4,576,993.00	4,689,186.00
b2.	Alternative Education Grant (informational only)	1,564,542.00	1,688,098.00	1,752,160.00	1,809,805.00
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	8,503,366.00	8,968,833.00	9,208,748.00	9,382,422.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	16,960.86	16,960.86	16,621.64	16,289.21
b.	Prior Year ADA (Funded)		16,960.86	16,960.86	16,621.64
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	4,137,143.00	4,439,983.00	4,576,993.00
b1.	COLA percentage	8.2%	3.9%	3.3%
b2.	COLA amount (proxy for purposes of this criterion)	340,073.15	174,935.33	150,583.07
c.	Total Change (Step 2b2)	340,073.15	174,935.33	150,583.07
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	8.22%	3.94%	3.29%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	8.22%	3.94%	3.29%
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))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	8.22%	3.94%	3.29%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	78.19	78.19	78.19
b.	Prior Year ADA (Funded)	78.19	78.19	78.19
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	1,564,542.00	1,688,098.00	1,752,160.00
b1.	COLA percentage (Section II-Step 2b1)	8.22%	3.94%	3.29%
b2.	COLA amount (proxy for purposes of this criterion)	128,605.35	66,511.06	57,646.06
c.	Total Change (Step 2b2)	128,605.35	66,511.06	57,646.06
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	8.22%	3.94%	3.29%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	8.22%	3.94%	3.29%
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))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	8.22%	3.94%	3.29%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	ADA (Funded) (Form A, line C3f)	0.00	0	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)	0.00	0.00	0.00
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)	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Total weighted percent change (Step 3c in sections II, III and IV)	16.44%	7.88%	6.58%
LCFF Revenue Standard (line V-a, plus/minus 1%):	N/A	N/A	N/A

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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected local property taxes (Form 01, Objects 8021 - 8089)	25,325,563.00	25,325,563.00	25,635,925.00	25,952,495.00
Excess Property Tax/Minimum State Aid Standard				
(Percent change over previous year, plus/minus 1%):		-1.00% to 1.00%	0.23% to 2.23%	0.23% to 2.23%

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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	27,327,768.00	27,324,834.00	27,635,196.00	27,951,765.00
County Office's Projected Change in LCFF Revenue:		-0.01%	1.14%	1.15%
Standard:		-1.00% to 1.00%	0.23% to 2.23%	0.23% to 2.23%
Status:		Met	Met	Met

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

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation
(required if NOT met)

3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	-0.01%	1.14%	1.15%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.01% to 4.99%	-3.86% to 6.14%	-3.85% to 6.15%

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 (2022-23)	34,478,155.06		
Budget Year (2023-24)	34,560,071.62	.24%	Met
1st Subsequent Year (2024-25)	34,861,277.86	.87%	Met
2nd Subsequent Year (2025-26)	35,359,060.86	1.43%	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 MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	-0.01%	1.14%	1.15%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.01% to 9.99%	-8.86% to 11.14%	-8.85% to 11.15%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.01% to 4.99%	-3.86% to 6.14%	-3.85% to 6.15%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	16,900,600.35		
Budget Year (2023-24)	14,053,110.65	-16.85%	Yes
1st Subsequent Year (2024-25)	14,053,110.65	0.00%	No
2nd Subsequent Year (2025-26)	14,053,110.65	0.00%	No

Explanation:
(required if Yes)

Revenue ended or was reduced in the following programs in 2023-24: special education preschool (\$513,000), after school ESSER/ARPA (\$1,304,000), Literacy Initiative (\$1,021,000), DR Access contract (\$400,000)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	17,034,977.37		
Budget Year (2023-24)	14,621,585.43	-14.17%	Yes
1st Subsequent Year (2024-25)	13,560,885.00	-7.25%	Yes
2nd Subsequent Year (2025-26)	13,560,885.00	0.00%	No

Explanation:
(required if Yes)

Revenue ended or was reduced in the following programs in 2023-24: CTEIG (\$828,000), Strong Workforce (\$679,000), after school funding (\$520,000)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	14,891,573.08		
Budget Year (2023-24)	14,866,391.74	-0.17%	No
1st Subsequent Year (2024-25)	14,866,391.74	0.00%	No
2nd Subsequent Year (2025-26)	14,866,391.74	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2022-23)	4,459,647.82		
Budget Year (2023-24)	4,217,113.99	-5.44%	Yes
1st Subsequent Year (2024-25)	4,217,113.99	0.00%	No
2nd Subsequent Year (2025-26)	4,217,113.99	0.00%	No

Explanation:
(required if Yes)

The supply budgets have been removed for programs that have ended or been reduced in 2023-24.

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

First Prior Year (2022-23)	18,544,151.57		
Budget Year (2023-24)	14,878,953.92	-19.76%	Yes
1st Subsequent Year (2024-25)	13,483,812.23	-9.38%	Yes
2nd Subsequent Year (2025-26)	13,263,530.43	-1.63%	No

Explanation:
"(required if Yes)"

The budget for services has been removed for programs that have ended or been reduced.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2022-23)	48,827,150.80		
Budget Year (2023-24)	43,541,087.82	-10.83%	Not Met
1st Subsequent Year (2024-25)	42,480,387.39	-2.44%	Met
2nd Subsequent Year (2025-26)	42,480,387.39	0.00%	Met

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

First Prior Year (2022-23)	23,003,799.39		
Budget Year (2023-24)	19,096,067.91	-16.99%	Not Met
1st Subsequent Year (2024-25)	17,700,926.22	-7.31%	Met
2nd Subsequent Year (2025-26)	17,480,644.42	-1.24%	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)

Revenue ended or was reduced in the following programs in 2023-24: special education preschool (\$513,000), after school ESSER/ARPA (\$1,304,000), Literacy Initiative (\$1,021,000), DR Access contract (\$400,000)

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

Revenue ended or was reduced in the following programs in 2023-24: CTEIG (\$828,000), Strong Workforce (\$679,000), after school funding (\$520,000)

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

1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

Explanation:
Books and Supplies
(linked from 4B
if NOT met)

The supply budgets have been removed for programs that have ended or been reduced in 2023-24.

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

The budget for services has been removed for programs that have ended or been reduced.

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	10,860,425.60	325,812.77	560,915.91	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:

<p>Explanation: (required if NOT met and Other is marked)</p>	<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 (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
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)	1,273,703.80	1,382,258.40	2,014,315.00
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)	1,273,703.80	1,382,258.40	2,014,315.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	36,561,745.26	40,261,257.56	61,568,376.59
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	5,424,221.56	8,179,223.00	7,045,702.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	41,985,966.82	48,440,480.56	68,614,078.59
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	3.00%	2.90%	2.90%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.00%	1.00%	1.00%

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 (2020-21)	606,371.82	7,990,931.41	N/A	Met
Second Prior Year (2021-22)	199,380.52	8,083,955.07	N/A	Met
First Prior Year (2022-23)	415,882.51	11,113,949.29	N/A	Met
Budget Year (2023-24) (Information only)	51,846.92	10,860,425.60		

6C. Comparison of County Office Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

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 \$7,072,999
1.3%	\$7,073,000	to \$17,684,999
1.0%	\$17,685,000	to \$79,581,000
0.7%	\$79,581,001	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:

56,590,443.58

County Office's Fund Balance Standard Percentage Level:

1.00%

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

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

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

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

Yes

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

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
6,465,800.00	6,465,800.00	6,465,800.00

7B. 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	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2020-21)	7,178,925.47	8,462,554.93	N/A	Met
Second Prior Year (2021-22)	8,809,369.96	9,068,926.75	N/A	Met
First Prior Year (2022-23)	9,325,195.20	9,268,307.27	.6%	Met
Budget Year (2023-24) (Information only)	9,684,189.78			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7C. 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)

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 \$80,000 (greater of)	0	to \$7,072,999
4% or \$354,000 (greater of)	\$7,073,000	to \$17,684,999
3% or \$707,000 (greater of)	\$17,685,000	to \$79,581,000
2% or \$2,387,000 (greater of)	\$79,581,001	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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	56,590,443.58	54,999,108.28	55,262,192.48
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	56,590,443.58	54,999,108.28	55,262,192.48
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	6,465,800.00	6,465,800.00	6,465,800.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	56,590,443.58	54,999,108.28	55,262,192.48
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,697,713.31	1,649,973.25	1,657,865.77
6. Reserve Standard - by Amount (From percentage level chart above)	707,000.00	707,000.00	707,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,697,713.31	1,649,973.25	1,657,865.77

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,901,237.55	1,901,237.55	1,901,237.55
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	1,901,237.55	1,901,237.55	1,901,237.55
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.36%	3.46%	3.44%
County Office's Reserve Standard (Section 8A, Line 7):	1,697,713.31	1,649,973.25	1,657,865.77
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?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(1,211,532.48)			
Budget Year (2023-24)	(1,374,848.95)	163,316.47	13.5%	Not Met
1st Subsequent Year (2024-25)	(1,397,051.95)	22,203.00	1.6%	Met
2nd Subsequent Year (2025-26)	(1,419,588.95)	22,537.00	1.6%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2022-23)	14,075.02			
Budget Year (2023-24)	0.00	(14,075.02)	(100.0%)	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2022-23)	57,568.18			
Budget Year (2023-24)	0.00	(57,568.18)	(100.0%)	Not Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

In 2023-24 the contributions include a one-time increase of \$145,000 to cover 1.5 FTE. This is temporary while new funding under a contract with CDE is finalized.

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)

The transfer out in 2022-23 is a one-time contribution to cover funding loss due to food service audits.

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	28	Facilities Fund	General Fund Objects 7438,7439	11,385,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
TOTAL:				11,385,000

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	587,487	582,887	583,087	587,887
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	587,487	582,887	583,087	587,887
Has total annual payment increased over prior year (2022-23)?		No	No	Yes

S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payment(s) will be funded.

Explanation:
(required if Yes to increase
in total annual payments)

The repayment schedule has minor increases in principal and interest payments. These will be covered by the General Fund.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. NO - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the county office's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Napa COE uses CalPERS as our administrator of health benefits during and after retirement. Employees that retire from NCOE and elect to continue their medical coverage are eligible for the CalPERS minimum contribution, currently \$150, and possibly an additional contribution if they meet the following criteria: are 55 years of age if retiring from STRS, are 50 years of age if retiring from PERS, have worked for NCOE for a minimum of 10 years, and are under the age of 65. The additional contribution is set at \$325 for certificated NCFT staff, \$350 for classified SEIU staff, and the value of Kaiser single less the minimum to CalPERS for management staff.

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
4,814,533	634,232

4. OPEB Liabilities

Data must be entered.

a. Total OPEB liability

4,792,641.00

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

4,675,501.00

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

117,140.00

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, 2022

5. OPEB Contributions

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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)

389,189.84	389,189.84	389,189.84
------------	------------	------------

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

178,817.00	178,817.00	178,817.00
------------	------------	------------

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)"

2 Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	<input type="text"/>	<input type="text"/>	<input type="text"/>
b. Amount contributed (funded) for self-insurance programs	<input type="text"/>	<input type="text"/>	<input type="text"/>

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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	86.10	68.80	68.80	68.80

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

6.	Amount included for any tentative salary schedule increases			
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	No
2.	Total cost of H&W benefits	563,290	597,088	632,914
3.	Percent of H&W cost paid by employer	49.0%	49.0%	49.0%
4.	Percent projected change in H&W cost over prior year	6.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	Yes		
If Yes, amount of new costs included in the budget and MYPs	(100,536)		

If Yes, explain the nature of the new costs:

NCFT ratified a 6% increase to the employer contribution toward medical benefits beginning 2023-24. However, these increases are offset in the budget by staffing decreases from a large program that is ending.

Certificated (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	41,706	44,503	47,295
3.	Percent change in step & column over prior year	1.3%	1.3%	1.3%

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	87	88	88	88

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:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

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

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

6. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

1. Are costs of H&W benefit changes included in the budget and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

543,271

575,867

610,419

3. Percent of H&W cost paid by employer

76.0%

76.0%

76.0%

4. Percent projected change in H&W cost over prior year

10.0%

10.0%

10.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

Yes		
	(46,200)	

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

SEIU negotiating a floating rate of 80% of Kaiser single. This equates to about a 6% increase. However, the increase is offset in the budget by staffing decreases from a large program that is ending.

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Yes	Yes	Yes
	53,045	60,719	67,719
	1.5%	1.5%	1.5%

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	111.6	114.5	114.5	114.5

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

Total cost of salary settlement

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

No	No	No
645,297	684,015	725,055
7.0%	7.0%	7.0%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

204,168	218,394	232,394
1.5%	1.5%	1.5%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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 13, 2023

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of County Office Budget Criteria and Standards Review

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D.

Item 4-A
June 6, 2023

TITLE:

Temporary County Certificates

HISTORY:

Education Code Section 44332 authorizes the issuance of Temporary County Certificates for the purpose of authorizing salary payments to certificated employees whose credential applications are being processed. The applicant must make a statement under oath that he or she has duly filed an application for a credential and that to the best of his or her knowledge no reason exists why a certificate should not be issued.

CURRENT PROPOSAL:

Consider approval of Temporary County Certificates. Such certificate shall be valid for not more than one calendar year from the date of issuance. In no event shall a Temporary Certificate be valid beyond the time that the commission either issues or denies the originally requested credential or permit. Therefore, it is necessary to process these certificates in a timely manner. This authorization extends to all public school districts under the Napa County Office of Education jurisdiction.

FUNDING SOURCE:

Not Applicable

RECOMMENDATION: It is recommended that the Napa County Board of Education approve the issuance of the Temporary County Certificates presented at this **June 6, 2023** meeting.

Prepared by: Sarah White
5/25/2023

**NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko Ph.D.**

TO: Napa County Board of Education
FROM: Sarah White, Credentials Analyst

DATE: June 6, 2023
Item 4-A

RE: Temporary County Certificates

FOR BOARD APPROVAL

NAPA COUNTY OFFICE OF EDUCATION

NAME

TYPE

DOJ CLEARED

Waiver 72-HR

Public Notice

YES

NAPA VALLEY UNIFIED SCHOOL DISTRICT

NAME

TYPE

DOJ CLEARED

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D., Superintendent

Item 5.A.

June 6, 2023

TITLE: Second Reading and Board Approval Board Bylaw 9250 Remuneration, Reimbursement and Other Benefits

HISTORY: Per Education Code 1090 – Board Compensation, the Board votes yearly on monthly compensation increases for their meeting attendance.

CURRENT PROPOSAL: Requesting Board approval to update the language to remove the specific monthly compensation amount from Board Bylaw 9250 Remuneration, Reimbursement and Other Benefits. The bylaw will include the basis, method, and limits for consideration of annual increases. This change will eliminate the need for annual updates to this policy. The Board will still be required to take action annually in order to update the compensation rate within the outlined limits.

FUNDING SOURCE: N/A

SPECIFIC RECOMMENDATION: It is recommended that the Board approve removing the monthly compensation amount from Board Bylaw 9250 Remuneration, Reimbursement and Other Benefits.

Prepared by: Julie McClures

May 24, 2023

Board Bylaw 9250: Remuneration, Reimbursement And Other Benefits

Status: DRAFT

Original Adopted Date: 10/23/1990 | **Last Revised Date:** 02/07/2023 | **Last Reviewed Date:** 02/07/2023

Remuneration

Each member of the County Board Office of Education may receive ~~no more than \$348.84 monthly compensation~~ **may receive the maximum monthly compensation as provided for in Education Code 1090** for attendance at Board meetings. Each Board member shall receive ~~the designated compensation \$348.84~~ **the designated compensation** for attendance at the first meeting of any month and no compensation for any additional meetings held in that same month. (Education Code 1090(a)(5)).

On an annual basis, the Board shall increase the compensation of Board members beyond the limit delineated in Education Code 35120 in an amount not to exceed five percent based on the present monthly rate of compensation. Any increase made pursuant to this section shall be effective upon approval by the Board. (Education Code 35120).

Board members are not required to accept payment for meetings attended.

A member may be paid for any meeting when he or she notifies the Superintendent or the Superintendent's designee of the reason for his or her absence and the board, by resolution duly adopted and included in its minutes, finds that at the time of the meeting he or she was performing services outside the meeting for the county office, he or she was ill or on jury duty, or the absence was due to a hardship deemed acceptable by the Board.

Notification Procedure When Absent from a Scheduled Board Meeting

The Board Member planning to be absent shall contact the Superintendent's designee, the Sr. Executive Assistant, by email, a minimum of 72 hours prior to the meeting (if possible) and indicate the following:

1. Reason for missing the meeting
2. If monthly compensation is requested and on what basis (see above)

The Sr. Executive Assistant will provide the Board President the information indicated above prior to the scheduled meeting.

Reimbursement of Expenses

Board members shall be reimbursed with limits specified by County Office of Education personnel for all expenses incurred in attending any meetings or in making any trips on official business of the County Office of Education when so authorized in advance by the County Board. (Education Code 35044)

The rate or reimbursement shall not exceed any limitations specified for County Office of Education personnel

Health and Welfare Benefits

The County Office of Education shall pay the cost of all premiums for County Board members electing to participate in the County Office of Education health and welfare benefits program.

Health and welfare benefits for Board members shall be no greater than that received by district's non-safety employees with the most generous schedule of benefits. (Government Code 53208.5)

Benefits for Retired Board Members

Any members retiring from the County Board after at least one term may continue the health and welfare benefits program at their own expense if coverage is in effect at the time of retirement.

Other Benefits

The Board may subscribe for membership in, or otherwise become a member of any State or local organization of governing Boards of school districts or members thereof, or of county Boards of education or members thereof, or any other school-related organization which has for its primary purpose the promotion and advancement of public education through research and investigation and the cooperation with persons and associations, whose interests and purposes are the betterment of the educational opportunities of the children of the State. Costs incurred for this

purpose shall be paid out of the County School Service Fund. (EC 1095)

The Board shall annually subscribe to membership in the California County Boards of Education Association and the California School Boards Association.

Napa County Board of Education Agenda

**Item 5.B.
June 6, 2023**

Item 5.B. –

Second Reading and Board Approval Board Policy 0420.41 Oversight of
County Charter Schools

Will be sent under separate cover

**Napa County Office of Education
Barbara Nemko, Ph.D., Superintendent**

**Item 5.C.
June 6, 2023**

Title: Golden Bell Nomination for the College and Career Readiness 4-Tiered Work-Based Learning System and Career Fairs

History: The Napa County Office of Education, College and Career Readiness Department offers a wide range of work-based learning opportunities. To encourage career exploration at the middle school, Napa County students participate in an annual 8th Grade Career Expo. Over 3,000 students and 30 teachers from every middle school in Napa County have participated in an interactive career day with over 90 local employers from a wide range of local industries including hospitality, healthcare, public service, wineries and many more. Students experience a broad spectrum of activities that expose them to what it would be like to work in that career. NCOE'S College and Career Readiness Department approaches career exploration by establishing a four-tiered Work-Based Learning system by grade level group. The tiers begin early with Exposure, move to Awareness, then Exploration and conclude in high school with Preparation.

Current Proposal: Requesting Board Approval of the Golden Bell Nomination for College and Career Readiness 4-Tiered Work-Based Learning System and Career Fairs.

Funding Source: N/A

Specific Recommendation: Board approval of the innovative College and Career Readiness 4-Tiered Work-Based Learning System and Career Fairs.

Prepared by: Julie McClure
May 24, 2023

**Napa County Office of Education
Barbara Nemko, Ph.D., Superintendent**

**Item 5.C.
June 6, 2023**

Title: Golden Bell Nomination for Camille Creek Community School Family Centered Approach to Supporting Student Success

History:

Napa's Camille Creek Community School is a *Cool Little School* that does big things for the County's highest need students. The Camille Creek Community School model provides integrated support services, family and community engagement, collaborative leadership and practices for educators, and expanded learning opportunities. This model has created a continuum through family support teams, enabling the school to identify needs early and work with families to prevent some of the impact of the pervasive challenges experienced by our secondary school youth. Family liaisons meet regularly with partner agencies to discuss strengths and challenges in serving/referring students and families and develop a collaborative strategy for getting families the services they need. The effort represents a comprehensive partnership between the Napa County Office of Education, county departments and community agencies.

Current Proposal: Requesting Board Approval of Golden Bell Nomination for Camille Creek Community School Family Centered Approach to Supporting Student Success

Funding Source: N/A

Specific Recommendation: Board Approval of the Golden Bell Nomination for the Camille Creek Community School Family Centered Approach to Supporting Student Success that reflects an innovative and comprehensive approach to addressing family issues that are often a key barrier to student success.

Prepared by: Julie McClure
May 24, 2023

**Napa County Office of Education
Barbara Nemko, Ph.D., Superintendent**

**Item 5.C.
June 6, 2023**

Title: Golden Bell Nomination for Community Programs on Addressing Youth Health Disparities through Targeted Supports

History:

Community Programs addresses youth health disparities in collaboration with the Juvenile Court, Camille Creek, and partner agencies to provide targeted support for youth development, including student leadership programs, participation at Teens Tackle Tobacco, and school based peer to peer education and support.

Current Proposal: Requesting Board Approval of Golden Bell Nomination for Community Programs on Addressing Youth Health Disparities through Targeted Supports.

Funding Source: N/A

Specific Recommendation: Board Approval of Golden Bell Nomination for Community Programs on Addressing Youth Health Disparities through Targeted Supports.

Prepared by: Julie McClure
May 24, 2023

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D., Superintendent

Item 5.D.

June 6, 2023

TITLE:

Approval of the Consolidated Application and Reporting System's (CARS) 2023-2024 Application for Funding Categorical Aid Programs

HISTORY:

Each year the Napa County Office of Education (NCOE) must file an application to receive categorical aid funding. In 2022-2023 the NCOE received funding in Title I, Parts A and D for the Court and Community Schools.

CURRENT PROPOSAL:

The application for funding to the California Department of Education opens on July 1, 2023.

FUNDING SOURCE:

Not applicable.

SPECIFIC RECOMMENDATION:

It is recommended that the Napa County Board of Education approve submission of the 2023-2024 Application for Funding of Consolidated Categorical Aid Programs.

Prepared by: Nancy Dempsey

May 30, 2023

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D., Superintendent

Item 5.E.

June 6, 2023

TITLE: Approval of Consolidated Application and Reporting System (CARS) 2023-2024 Protected Prayer Certification

HISTORY:

The California State Board of Education requires the Napa County Office of Education Juvenile Court and Community Schools to certify that the NCOE Juvenile Court and Community Schools does not have a policy that prevents prayer in our public institution.

CURRENT PROPOSAL:

Board approval of the Consolidated Application and Reporting System (CARS) 2023-2024 Protected Prayer Certification certifying to the California State Board of Education that the NCOE Juvenile Court and Community Schools does not have a policy that prevents prayer in our public institution.

FUNDING SOURCE:

Not Applicable.

SPECIFIC RECOMMENDATION:

It is recommended that the Board approve the Consolidated Application and Reporting System (CARS) 2023-2024 Protected Prayer Certification. Signature page will be sent to the Board when Spring release of CARS occurs.

Prepared by: Nancy Dempsey

May 30, 2023

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D., Superintendent

TO: Napa County Board of Education

DATE: June 6, 2023

FROM: John Zikmund, Human Resources

RE: Personnel Activity

BOARD ITEM: 7A

NEW CERTIFICATED EMPLOYEE

Rob Curtis – Asst. Director, College and Career Readiness

NEW CLASSIFIED EMPLOYEE

Jessica Ayala Gonzalez - ECE Assistant II, Early Childhood Services

Magali Ceballos-Guzman – ECE Assistant II, Early Childhood Services

Emily Darlington – Program Coordinator II/Program Planner, Early Childhood Services

CHANGE IN ASSIGNMENT

Nicole Wilkinson – Payroll/Benefits Specialist to Sr. Payroll/Benefits Specialist

Taylor Marr – Site Coordinator to Sr. Site Coordinator, Community Programs

RESIGNATION

Sherjeel Bhatti – HR Assistant II Human Resources

Anne Vallerga – Vice Principal, Camille Creek

Deanna Sanders – Fiscal Operation Coordinator, DR Access

Tom Lewis – Curriculum/Instruction Manager, Continuous Improvement

Albert Navarro – Skilled Maintenance Specialist, General Services

RETIREMENT

None

TERMINATION

None

LAYOFF/NON-RELECTS/TEMPORARY RELEASE NOTICES

None

POSITION VACANCIES

Assistant Principal – Camille Creek

Program Specialist (2) – College and Career Readiness

Instructional Assistant (2) - College and Career Readiness

Early Childhood Education Assistant II (5) – Early Childhood Services

Child Development Teacher (4) – Early Childhood Services

Community School Teacher (2) - Camille Creek

Instructional Support Specialist II (2) – Camille Creek and Crossroads

CTE Building & Construction Teacher - College and Career Readiness

Fiscal Operation Coordinator – DR Access RPDC

Human Resources Assistant II – Human Resources

06-06-23.BRD

Napa County Board of Education Agenda

**Item 7.B.
June 6, 2023**

Item 7.B. –

First Reading Exhibit 0420.41-E Oversight of County Charter Schools

Will be sent under separate cover

Napa County Board of Education Agenda

**Item 7.C.
June 6, 2023**

Item 7.C. –

Public Disclosure of SEIU 1021 Bargaining Proposal

Will be sent under separate cover



2024 OFFICER CANDIDACY APPLICATION INSTRUCTIONS

Following are guidelines, rules, and requirements for filling out the nomination and application forms. We hope you find the instructions easy to follow and the application easy to fill out.

- 1) Only two offices are available this year: President-Elect and Vice-President. Please check one of the offices at the top of the application.
- 2) If you are nominating someone other than yourself for one of the offices, please state your name and your County Office of Education affiliation in this space. The nominee must still answer all the candidate's questions.
- 3) Please keep answers for each question within 500 words or less. It is recommended that a resume is included with the application.
- 4) By signing the Declaration of Candidacy, you are giving your permission to the nominating committee to distribute your information to the entire membership of CCBE in advance of the general membership annual breakfast meeting held on December 1 in San Francisco when elections take place.
- 5) Candidates will be interviewed by the nominating committee, which will be scheduled for the weekend of September 8-10 in conjunction with the CCBE Annual Conference in Monterey. Before the interview, the nominating committee may vet each candidate, which could include, but is not limited to, an internet search. The interview discussion will be confidential.
- 6) Since we accept applications through email, we request that all applicants send the email and hard copy versions to ensure nothing gets lost. The deadline to receive nominations and candidate applications is by 5:00 pm July 31, 2023.
- 7) Please submit the application and all of the accompanying materials to the following:

California County Boards of Education

c/o Nominating Committee

3251 Beacon Blvd. | West Sacramento, CA 95691

Phone: (916) 669-3316 | Fax: (916) 371-3407

Email: ccbe@csba.org



2024 CCBE OFFICER CANDIDACY APPLICATION

This is an application for the office of: *(Please check one)*

President-Elect

Vice President

Nominated by: _____ COE: _____

CANDIDATE INFORMATION

Candidate name: _____

Address: _____

Preferred phone: _____ Alternate phone: _____

Primary email address: _____

Secondary email address: _____

County office of education: _____ Current term ends: _____

CANDIDATE QUESTIONS

Please keep answers for each question within 500 words or less.

- 1) Is your COE a current due paying member in good standing with CCBE? Yes No

- 2) If your COE or CCBE cannot pay travel expenses for you to attend required meetings and/or events, are you willing to pay your expenses if necessary? Yes No

- 3) Being on the CCBE Executive Committee requires extraordinary amounts of dedication and time, as outlined in the roles and responsibilities document. Assuming you meet those two qualifications, please tell us why you want to be on the CCBE Executive Committee.

- 4) Please tell us about your experience as a county district or nonprofit board member. Include years on the board, leadership positions in other organizations, awards, honors, and outstanding accomplishments you achieved in previous roles.

5) In the past, CCBE has been known for its active agenda and long-range goals. Please tell us about your vision for CCBE. Be sure to include a short- and long-term vision, e.g., your vision for CCBE in one year, three years, five years, and ten years.

6) Should you be elected, tell us about your goals and how you plan on achieving those goals during your term.

7) Are there any potential or perceived conflicts of interest if elected? Yes No (If "yes," please explain)

DECLARATION OF CANDIDACY

By filling out this form, I declare my candidacy for the position named above. I allow all information included in this packet to be submitted directly to CCBE's membership before the Annual Meeting on December 1, 2023, in San Francisco.

Candidate's Signature

Date

Nomination and application forms are due by 5:00 pm on July 31, 2023.

Submit completed application and nomination forms to: c/o CCBE Nominating Committee

Email: ccbe@csba.org | Mail: 3251 Beacon Boulevard, West Sacramento, CA 95691



Executive Committee Roles and Responsibilities

The CCBE Executive Committee is comprised of the Officers of the CCBE organization (President, President-elect, Vice President, and Immediate Past President) and includes the Treasurer and CSBA Director-at-Large, County. Members must be active county board members that have paid in full the annual CSBA and CCBE membership dues.

Serving on the CCBE Executive Committee as an Officer ideally equates to a four-year commitment served in one-year terms as Vice President, President-elect, President, and Immediate Past President. The President-elect shall serve for one year and then shall automatically succeed to the office of President of the following year. The term for Treasurer shall be two-years and may be re-elected for subsequent terms.

CCBE Vice President, President-elect and Treasurer Elections occur at the December meeting. Immediately following this meeting, the CCBE President becomes CCBE Immediate Past President and CCBE President-elect becomes the incoming President. The September general membership meeting is similar to the December meeting with the exception of officer elections and changes in office.

County member boards have the opportunity to nominate a candidate for the CSBA Director-at-Large, County position August 1 in odd-numbered years. CCBE's Board of Directors may endorse one or more candidate(s) from those nominated at the September meeting. The election for the CSBA Director-at-Large, County, is held at the CSBA Delegate Assembly meeting prior to the CSBA Annual Education and Trade Show. The term of the CSBA Director-at-Large, County shall be two years in accordance with CSBA's Bylaws Article IV, Section

The CCBE Executive Committee's core values include:

- We tell each other like it is, respectfully and without fear.
- We engage in purposeful conversations to build clarity and improve relationships.
- Humor is good.
- We hold ourselves and each other accountable.

CCBE Executive Committee Roles and Responsibilities

The Executive Committee shall transact business and act on behalf of the Board of Directors between meetings of the board and shall report its actions to the Board of Directors. The Executive Committee shall have the following duties and responsibilities in the governance of the CCBE organization:

- a. Initiate, review and recommend bylaws, standing rules, policies, goals, objectives, and resolutions.
- b. Initiate and recommend the annual budget of CCBE.
- c. Initiate and approve programs and services within the budget.
- d. Initiate and recommend new unbudgeted programs and services and possible avenues of funding.
- e. Conduct an annual performance review of the CSBA/CCBE Program Manager and provide their input and recommendations to CSBA in August.
- f. Review and approve for ratification all appointments for the President, including appointments to all committees called for by these rules and to all task forces.

- g. The Executive Committee at its first meeting shall review the current Bylaws and Standing Rules to review their responsibilities and the operations of the organization.

The President shall:

- Preside at all meetings of the CCBE General Membership, Board of Directors, and Executive Committee.
- Serve as ex-officio member of all committees except the Nominating Committee.
- Call special meetings if necessary.
- Appoint all committee chairs and recommend who will serve on committees and task forces.
- Work with the CCBE Program Manager in preparing agendas for board, executive committee, and general membership meetings.
- Coordinate with Executive Committee and work with CSBA on Program Manager's annual performance evaluation.
- Annually review the MOU between CCBE and CSBA and report any recommended changes to the Executive Office and Board of Directors.
- Act as a spokesperson for the organization.
- Serve as a member of the CSBA Board of Directors in accordance with CSBA Bylaws Article IV Section 2 (b) and shall give reports to the CSBA Board of Directors at meetings of the CCBE Executive Committee and Board of Directors.

The President-elect shall:

- Attend all board meetings.
- Serve on the executive committee.
- Assist and understand the responsibilities of the board president and be able to perform these duties in the absence of the President.
- Recommend members to the CSBA President-elect to serve on the CSBA Legislative and Annual Conference Committees.
- Serve as chair on the CCBE Annual Conference Planning Committee
- At the direction of the President, perform such responsibilities as may be assigned.

The Vice President shall:

- Attend all board meetings.
- Serve on the executive committee.
- Serve as the liaison to collect article topics to be included in the County Perspective section in the CSBA School/News monthly newsletter.
- Serve as vice chair on the CCBE Annual Conference Planning Committee
- At the direction of the President, perform such responsibilities as may be assigned and assume responsibilities of the president in the absence of the board president and president-elect.

The Immediate Past President shall:

- Attend all board meetings.
- Serve on the Executive Committee.
- Serve as a Delegate-at-Large to CSBA Delegate Assembly for one year.
- Serve on the CSBA Legislative Committee and as liaison on the CCSESA Legislative Committee.
- At the direction of the President, perform such responsibilities as may be assigned.

The Treasurer shall:

- Attend all board meetings.
- Serve on the Executive Committee.
- Have a basic understanding of financial accounting for nonprofit organizations.
- Work with the Program Manager to ensure that appropriate financial reports are made available to the board on a timely basis.
- Work with the CCBE Program Manager in preparing the annual budget and presenting the budget to the board for approval.
- Periodically review the budget, monitor expenses, and present financial reports to the Executive Committee, Board of Directors and General Membership.
- Certify a quorum has been met at Board of Directors and General Membership meetings.
- Serve as chair of the Budget/Audit committee
- At the direction of the President, perform such responsibilities as may be assigned.

The CSBA Director-at-Large, County shall:

- Attend all CSBA and CCBE Board of Directors meetings.
- Serve on the CCBE Executive Committee.
- Assist CSBA in addressing critical issues which may have an impact on counties and serve as an effective two-way communication link between CSBA and CCBE Officers, Directors and county board members.
- Present annual reports to the CCBE General Membership at the CCBE Annual Conference.

Meeting Location, Length and Schedule***Location***

The retreat, May, September, and December meetings are typically held in-person and all other meetings are held via video/teleconference. The meetings in May, September and December precedes other annual Delegate Assembly and conferences and is held in the same city at a local restaurant or in the host hotel for these events.

Regular and special meetings

Regular meetings of the Executive Committee are held at a time and place determined by the Executive Committee. Special meetings of the Executive Committee may be called by the President who will notify all members of the committee of the time, place and subject matter of a special meeting prior to the date of the meeting.

Yearly Scheduled Required Meetings to attend**1. CCBE Executive Committee Meetings**

The Executive Committee meets approximately ten times a year via video/teleconference and prior to CCBE and CSBA conferences. A doodle poll is sent to the Executive Committee at the beginning of the year to determine the dates and times. Members of the Executive Committee consist of the President, President-elect, Vice President, Immediate Past President, Treasurer and CSBA Director-at-Large, County.

- January Retreat (in-person or video/teleconference)
- February
- March
- April
- May (in-person or video/teleconference prior to the Board of Directors meeting)

- June
- July
- August
- September (in-person or video/teleconference prior to the Annual Conference)
- October
- November
- December (in-person or video/teleconference prior to the Board of Directors meeting)

2. Legislative Committee Meetings

The immediate past president serves on the CSBA Legislative Committee who meets four to five times a year via video/teleconference and in-person meetings and as the liaison to CCSESA legislative committee.

3. County Perspective CSBA SchoolNews

The vice president is the liaison of the County Perspective section included in the CSBA SchoolNews monthly newsletter and works with staff to identify relevant county topics and key contacts.

4. CCBE Annual Conference Planning Committee Meetings

The president-elect serves as the chair and the vice president serves as the vice chair to the CCBE Annual Conference Planning Committee who meets up to 8 times throughout the year in-person or video/teleconference (January/February, March, April, May, June, July, August & September) and must allow time as needed to accomplish the task to review and rate proposals during the year.

5. CCBE Board of Directors Meetings

Three meetings per year are held in conjunction with CCBE Annual Conference in Sept. in Monterey, CSBA Delegate Assembly meeting in May in Sacramento or video/teleconference and the CSBA Annual Education conference (alternating locations, north and south, early December), as well as a board retreat held once a year during the summer and video/teleconference calls.

6. CCBE General Membership Meetings

Two meetings per year held in conjunction with CCBE Annual Conference in September and the CSBA Annual Education conference (alternating locations, north and south, early December)

7. CSBA Delegate Assembly

The president, immediate past president and CSBA Director-at-Large, County serve on the CSBA Delegate Assembly as Delegates-at-Large.

8. CSBA Board of Directors Meetings

The president serves for a one-year term and the CSBA Director-at-Large, County serves for a two-year term on the CSBA Board of Directors. They will need to attend five meetings in-person or video/teleconference (four meetings in Sacramento; one meeting prior to Delegate Assembly meeting in alternating locations, north and south, early December.)

9. Additional Meetings

The president must also be available to serve association needs in Sacramento and to work with staff for approval of meeting agendas, planning and coordination of activities. Officers are also encouraged to attend CCBE and CSBA continuing education events scheduled throughout the year.