

Amended Agenda

Added to the agenda:

Item 2.D. – FCMAT Charter Oversight Update

Item 2.G. – Youth Outreach and Support: Foster & McKinney Vento Update

The trustees of the Napa County Board of Education provide leadership and advocacy in collaboration with the Napa County Office of Education, school districts and the community to strengthen the local education system and champion policies that enhance student achievement.

Napa County Board of Education Trustees

Don Huffman (Area 1) • Janna Waldinger (Area 2) • Cindy Biederman (Area 3) • Nadine Wade-Gravett (Area 4)
Gerald Parrott (Area 5) • Jean Donaldson (Area 6) • Jennifer Kresge (Area 7) • Ernesto Villalvazo Diaz (Student)

Napa County Board of Education Regular Meeting Agenda

Tuesday, June 3, 2025, at 3:30 PM

Napa County Office of Education, 2121 Imola Avenue, Napa, CA 94559

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

Members of the public may attend the meeting in-person or virtually.

Please view Public Participation information below.

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 3, 2025 03:30 PM Pacific Time (US and Canada)

Topic: NCOE June 3 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#

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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 6, 2025
- 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 jmccclure@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

- A. Presentation of the 2025 NCOE Teacher of the Year, Classified School Employees of the Year, and Early Childhood Educator of the Year (Barbara Nemko, Superintendent)

NCOE Teacher of the Year: Anne Marie Carter, Juvenile Hall Crossroads Academy

NCOE Early Childhood Support Staff of the Year: Maite Bernabeu, Early Childhood Special Education (also Napa County honoree)

NCOE Classified School Employees of the Year:

Clerical & Administrative Services – Kasey Randle, Juvenile Court & Community Schools

Food & Nutrition Services – Cristina Uribe, Early Learning Services (also Napa County honoree)

Paraprofessional Services – Pamela Riddle, Camille Creek Community School

- B. Robotics Program – Tammy Lee, Teacher, American Canyon Middle School (Barbara Nemko, Superintendent).
- C. Camille Creek Student of the Month, Lester Carrera Alegria. (Nancy Dempsey, Director, Juvenile Court and Community Schools).
- D. FCMAT Charter Oversight Update (Carolynne Beno, Ed.D.; Roslynne Manansala-Smith, CFE, FCMAT)
- E. The Board shall hold a Public Hearing on the proposed Local Control and Accountability Plan (LCAP) for 2025-2026 through 2027-2028. (Nancy Dempsey, Director, Juvenile Court and Community Schools; Josh Schultz, Deputy Superintendent).
- F. The Board shall hold a Public Hearing on the proposed 2025-2026 Budget. (Josh Schultz, Deputy Superintendent).
- G. Youth Outreach and Support Services: Foster & McKinney-Vento Update (Thanh Tran, County Coordinator – Foster & McKinney-Vento; Sara Sitch, Director, Community Programs).

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 2025-11: 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 for 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. Board Approval of Consolidated Application and Reporting System (CARS) 2025-2026 Protected Prayer Certification. The Board will be asked to approve the Consolidated

6. SCHEDULED MATTER

Discussion, review, and direction regarding:

A. Possible motion of support of state and federal legislative updates and positions on legislation. (Gerry Parrott, Board Trustee)

7. INFORMATION ITEMS

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

B. Board Discussion of the Process for Appointing the County Superintendent (Barbara Nemko, Superintendent)

C. Update new Administration's Executive Orders (Josh Schultz, Deputy Superintendent)

D. Update Staff Appreciation Luncheon, June 5, 2025 (Julie McClure, Associate Superintendent)

8. FUTURE AGENDA ITEMS

9. NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

The regular meeting of the Napa County Board of Education will be held June 10, 2025.

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 30, 2025. 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 6, 2025

Members present

Jean Donaldson, Don Huffman, Jennifer Kresge, Nadine Wade-Gravett, Ernie Villalvazo Diaz

Absent: Janna Waldinger, Sindy Biederman, Gerry Parrott

1. ORGANIZATION

A. CALL TO ORDER

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

B. FLAG SALUTE

The salute to the Flag was led by Don Huffman.

C. PUBLIC PARTICIPATION

Vice President Donaldson 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. Kresge and a second by Mrs. Wade-Gravett, the Agenda for the May 6, 2025 meeting was amended to move Items 4. Consent Agenda Items and 5. Action Items to the beginning of the agenda. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Kresge, Mr. Huffman, Mrs. Wade-Gravett. Noes – None.

F. APPROVAL OF MINUTES

On a motion by Mr. Huffman and a second by Mrs. Kresge, the Minutes from the regular meeting on April 1, 2025 were approved. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Kresge, Mr. Huffman, Mrs. Wade-Gravett. Noes – None.

G. Public comment was given.

2. PRESENTATIONS

A. Camille Creek Student of the Month recognition was tabled to a future meeting.

B. Lori Gonzalez, NCOE Pathway Coach, College and Career Readiness, and Lisa Gottfried, Teacher, New Tech High School gave a presentation on the 2024-2025 SkillsUSA State Competitions, centered around the theme "Ignite Your Potential".

The Board paused briefly to celebrate the SkillsUSA State Competitions achievements.

- C. Jill Barnes, Director, Mental Health & Wellness and Julie McClure, Associate Superintendent, presented on the Wellness Coaches Grant and Resolution 2025-09 Mental Health Awareness Month, May 2025.

Chelsea Stoner, Assistant Deputy Director of Behavioral Health, Napa County Health & Human Services, read the Mental Health Awareness Month Resolution 2025-09.

On a motion by Mrs. Kresge and a second by Mr. Huffman, the Board approved Resolution 2025-09 Mental Health Awareness Month. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Kresge, Mr. Huffman, Mrs. Wade-Gravett. Noes – None.

3. CORRESPONDENCE, COMMUNICATIONS, AND REPORTS

- Mr. Donaldson shared that he served as a judge for the California Student Media Festival, where he evaluated videos and music created by middle and high school students.
- Mr. Huffman shared that he visited Browns Valley Elementary School today, where he observed an art class taught by his daughter who is a kindergarten teacher.
- Dr. Nemko reported that the NCOE received a letter from the CDE that certified our positive certification financially.
- Dr. Nemko reported that she recently attended a conference in Washington, D.C., where she had the opportunity to speak with Senator Adam Schiff about antisemitism as well as Representative Kevin Kiley about the recent abolishment of the AmeriCorps program. Both were very supportive of these issues. Dr. Nemko also shared, with the Board, a letter from Senator Schiff acknowledging their meeting as well as a letter she sent to Representative Kiley asking for his continued support for the AmeriCorps program.
- Dr. Nemko shared information about a new documentary titled *Counting Out for Math*. As part of a grant focused on preparing math coaches, a professional development session will be held in the St. Helena board room on August 7 and 8. Additionally, the documentary will be shown to the public on August 8.
- Dr. Nemko reported that the NCOE, Rotary, and Monarch are in the planning phase for hosting an event in the fall about how to reduce human trafficking.
- Dr. Nemko reported that she was in Sacramento last week to support Charter Bill AB84 that was designed to cut fraud, waste, and abuse in non-classroom based charters.
- Dr. Nemko reported that the literacy bill passed for structured literacy. If it goes all the way through, then all elementary teachers will be required to learn structured literacy and how to teach it.
- Dr. Nemko provided an update on the Dollywood endeavor and noted that we have secured funding for the first year. Dr. Nemko reported that one more meeting is scheduled followed by a formal launch. Jessel Miller has offered her studio as a place for the launch, and the public will be invited. Every student from birth to 5 will receive a book in the mail every month.
- Ms. McClure reported that the infrastructure for Dollywood is underway, and the committee meeting is scheduled for May 14.

- Dr. Nemko reported on the \$715,000 Community Schools grant awarded to Pope Valley Union School District (PVUSD). The funding will help support staffing and community-focused activities based on local needs. Dr. Nemko thanked Sara Sitch and Francesca Soriano-Hersh for their efforts in securing the grant.
- Dr. Nemko reported that she connected Kim Kern, Ed.D., Superintendent, Pope Valley Union School District with Gregg Kresge, Ph.D., Sr. Manager, Utility Engagement and Transportation Electrification – US Energy, so Dr. Kresge can help the school district apply for grants to get more reliable electric buses for student transportation.
- Dr. Nemko reminded the Board that the SpiritHorse fundraiser is on May 17, and the proceeds benefit Camille Creek students.
- Mr. Ernest Villalvazo Diaz shared that he enjoys attending school events, and he especially enjoys spending time with the horses at SpiritHorse Ranch. Mr. Villalvazo Diaz noted that after 6-8 weeks, students can earn a certificate indicating they've learned how to handle a horse.
- Dr. Nemko reported that the elementary teacher colloquium was recently held at the NCOE.
- Dr. Nemko reported that the CTE student achievement awards will be held tomorrow at 5:30 p.m., at the Napa Valley College.
- Dr. Nemko reported that the Napa Valley Education Foundation will be taking the next steps in transforming the Oxbow School campus into an arts, wellness, and real-world community learning center.
- Ernest Villalvazo Diaz reported on the field trip to the Napa Valley College on Cinco de Mayo.
- Mrs. Wade-Gravett suggested that the Board consider writing individual letters to Congress in support of Resolution 2025-10, which addresses the matter of the termination of the AmeriCorps program.

4. CONSENT AGENDA ITEMS

A. On a motion by Mr. Huffman and a second by Mrs. Kresge, the Board approved Consent Agenda Item 4.A. Temporary County Certificates. *Ayes* – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Wade-Gravett, Mrs. Kresge, Mr. Huffman. *Noes* – None.

B. On a motion by Mr. Huffman and a second by Mrs. Kresge, the Board approved Consent Agenda Item 4.B. (Board Member Compensation) for Mr. Parrott and Mrs. Biederman. The Board determined that Ms. Waldinger's absence does not constitute a hardship; therefore, she will not be compensated for the missed meeting. *Ayes* – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Wade-Gravett, Mrs. Kresge, Mr. Huffman. *Noes* – None.

5. ACTION ITEMS

- A. On a motion by Mrs. Kresge and a second by Mr. Huffman, the Board approved Resolution 2025-09 for Mental Health Awareness Month. Ayes - Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Wade-Gravett, Mrs. Kresge, Mr. Huffman. Noes – None.
- B. On a motion by Mr. Huffman and a second by Mrs. Wade-Gravett, the Board approved Board Policy 5145.13 and County Regulation 5145.13 Response to Immigration Enforcement. Ayes - Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Kresge, Mr. Huffman, Mrs. Wade-Gravett. Noes – None.
- C. On a motion by Mrs. Kresge and a second by Mrs. Wade-Gravett, the Board approved Authorization to Award Bid for the Napa Early Learning Center Project. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Wade-Gravett, Mrs. Kresge, Mr. Huffman. Noes – None.
- D. On a motion by Mr. Huffman and a second by Mrs. Kresge, the Board approved Resolution 2025-10 in support of AmeriCorps and its ongoing impact on the Napa County Office of Education programs. Ayes - Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Kresge, Mr. Huffman, Mrs. Wade-Gravett. Noes – None. Don Huffman

6. SCHEDULED MATTER

Scheduled Matter was tabled to the next meeting.

7. INFORMATION ITEMS

- A. The Personnel Activity Report was presented.
- B. Mr. Schultz presented the 2025-2026 Preliminary Budget to keep the Board informed about its development.
- C. Mr. Schultz reviewed the 2024-2025 Second Interim Financial Reports for Napa County School Districts.

Public comment was given.

- D. Mr. Schultz summarized the new Administration's Executive Orders and what impact this may or may not have on the NCOE.
- E. Ms. McClure reminded the Board of the Staff Appreciation Luncheon on June 5.

- 8. FUTURE AGENDA ITEMS:** Follow up on the status of lawsuits filed against Federal government regarding the AmeriCorps program termination; 2) Board members to write letters to Congress in support of AmeriCorps; 3) Update Staff Appreciation Luncheon, June 5, 2025; 4) Update on new Administration's Executive Orders.

9. NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

The next regular meeting of the Napa County Board of Education will be held Tuesday, June 3, 2025.

10. ADJOURNMENT

There being no further business, the meeting was adjourned at 6:05 p.m.

Respectfully submitted,
Barbara Nemko, Secretary
es

Approved _____ Date _____

MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

Tuesday, April 1, 2025

Members present

Jean Donaldson, Janna Waldinger, Don Huffman, Sindy Biederman, Jennifer Kresge, Gerry Parrott, Nadine Wade-Gravett, Ernie Villalvazo Diaz

1. ORGANIZATION

A. CALL TO ORDER

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

B. FLAG SALUTE

The salute to the Flag was led by Nadine Wade-Gravett.

C. PUBLIC PARTICIPATION

President Waldinger 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 Mr. Huffman and a second by Mr. Parrott, the Agenda for the March 4, 2025 meeting was amended and approved, in accordance with Government Code 54954.2 Subdivision B.2, to include Item 5.D. County Delegate Assembly Run-off Ballot. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mrs. Kresge, Ms. Waldinger, Mr. Parrott, Mr. Huffman, Mrs. Wade-Gravett. Noes – None.

F. APPROVAL OF MINUTES

On a motion by Mrs. Biederman and a second by Mr. Donaldson, the Minutes from the regular meeting on February 4, 2025 were approved. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mrs. Kresge, Ms. Waldinger, Mr. Parrott, Mr. Huffman. Noes – None. Mrs. Wade-Gravett abstained.

G. Public comment was given.

2. PRESENTATIONS

- A. Angela Higdon, Assistant Principal, provided the Board with an update on the Camille Creek Internship Program and student opportunities. Ms. Higdon presented a video featuring students who are concluding their internships with our industry partners.
- B. Nancy Dempsey, Principal, recognized Camille Creek Student of the Month, Sophia Mendoza.

The Board paused briefly for photos and joined in celebrating the Camille Creek Student of the Month, Sophia Mendoza.

On a motion by Mr. Huffman and a second by Mrs. Kresge, the Board approved repositioning item 3. *Correspondence, Communications, and Reports* to precede Item 2.C. *American Canyon High School Decathletes*, to allow students time to arrive from American Canyon.

- C. Board Trustee, Sindy Biederman introduced the American Canyon High School Academic Decathlon team who presented on their achievement in winning the state competition and the extensive preparation that led to their success.

3. CORRESPONDENCE, COMMUNICATIONS, AND REPORTS

On a motion by Mr. Huffman and a second by Mrs. Kresge, the Board approved starting with Correspondence, Communications, and Reports prior to the American Canyon High School Decathletes presentation. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mrs. Kresge, Ms. Waldinger, Mr. Parrott, Mr. Huffman, Mrs. Wade-Gravett. Noes – None.

- Mr. Villalvazo Diaz updated the Board on Camille Creek events, including that students in the digital arts class have begun working on the yearbook, choosing “Aztec” as the theme. Mr. Villalvazo Diaz further reported that eight students received internships, and he is among the recipients for a construction and welding internship.
- Mr. Donaldson reported that the SpiritHorse fundraiser, sponsored by Napa Rotary, will be held on May 17 at the SpiritHorse Ranch in American Canyon.
- Mrs. Biederman reported on the Professional Learning Day at the NCOE on March 7.
- Mrs. Biederman reported that State Superintendent Tony Thurmond announced that 336 elementary schools have been selected for the 2025 California Distinguished Schools Program that recognizes two categories of exceptional schools: those closing the achievement gap and those demonstrating exceptional student performance. Donaldson Way Elementary was recognized for closing the achievement gap.
- Dr. Nemko reported on the League of Innovative Schools conference she recently attended in Pittsburgh, Pennsylvania. Dr. Nemko noted that the schools there have embraced the philosophy of Mr. Rogers, the children’s television host known for his message of kindness and emotional intelligence.
- Dr. Nemko reported on our involvement in the Dollywood Imagination Library which gifts books to every child in the county, birth to 5 years old. We hope to have a launch plan by the end of the school year.
- Ms. McClure reported on the Napa Early Learning Center project and how we are redesigning our facility to provide services to more infants and toddlers. Ms. McClure noted that we are with Child Start to expand care opportunities available to families. Ms. McClure reported that the Napa Early Learning Center will include over 15 different partner agencies to provide wraparound services to families.

- Ms. McClure reported on the California Serves grant that was awarded to NCOE. The grant creates a Napa County program for awarding students the State Seal of Civic Engagement if students demonstrate civic engagement.

The Board took a short break to celebrate the decathletes and the Camille Creek Student of the Month.

4. CONSENT AGENDA ITEMS

A. On a motion by Mr. Huffman and a second by Mrs. Biederman, the Board approved Consent Agenda Item 4.A. Temporary County Certificates. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mr. Parrott, Mrs. Wade-Gravett, Ms. Waldinger, Mrs. Kresge, Mr. Huffman. Noes – None.

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

5. ACTION ITEMS

A. On a motion by Mr. Donaldson and a second by Mr. Parrott, the Board approved Resolution 2025-07 (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. Ayes - Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Mrs. Wade-Gravett, Ms. Waldinger, Mrs. Kresge, Mr. Parrott, Mr. Huffman. Noes – None.

B. On a motion by Mr. Huffman and a second by Mrs. Kresge, the Board approved the recommendation of a 5 percent allowable increase for Board compensation under Education Code 1090. Ayes - Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Biederman, Ms. Waldinger, Mrs. Kresge, Mr. Parrott, Mr. Huffman. Noes – Mrs. Wade-Gravett.

C. On a motion by Mrs. Biederman and a second by Mrs. Wade-Gravett, the Board approved the new design for the Napa County Board of Education agenda. Ayes – Mr. Villalvazo Diaz, Mr. Donaldson, Mrs. Wade-Gravett, Mrs. Biederman, Ms. Waldinger, Mrs. Kresge, Mr. Parrott, Mr. Huffman. Noes – None.

6. SCHEDULED MATTER

Mr. Parrott summarized Assembly Bill 727 Student Safety and Senate Bill 1468 Ethnic Studies.

7. INFORMATION ITEMS

A. The Personnel Activity Report was presented.

B. Ms. McClure reviewed Board Policy 5145.13 and County Office Regulation 5145.13 Response to Immigration Enforcement and will bring it back to the Board for approval at the May meeting.

- C. Mr. Schultz reported no complaints for the Williams Uniform Complaints Procedures Quarterly Report.
- D. Mr. Schultz provided the Board with an update on the Public Disclosure of Collective Bargaining.
- E. Mr. Schultz summarized the new Administration's Executive Orders and what impact this may or may not have on the NCOE.
- F. Dr. Nemko asked Ellen Sitter to create a Doodle Poll with potential dates to help the Board select a date for the Staff Appreciation Luncheon.

8. FUTURE AGENDA ITEMS: Mental Health and Wellness Resolution; 2) Update on new Administration's Executive Orders; 3) Board Policy 5145.13 and County Regulations 5145.13 Response to Immigration Enforcement for approval; and, 4) Update on negotiations.

9. NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

The next regular meeting of the Napa County Board of Education will be held Tuesday, May 6, 2025.

10. ADJOURNMENT

There being no further business, the meeting was adjourned at 5:56 p.m.

Respectfully submitted,
Barbara Nemko, Secretary
es

Approved _____ Date _____

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

Items: 2.D.
June 3, 2025

TITLE:

FCMAT Charter Oversight Update

HISTORY:

NCOE is contracting with the Fiscal Crisis Management Assistance Team (FCMAT) to conduct oversight of MCMS for the 2024-25 fiscal year. FCMAT will present a review of Mayacamas Charter Middle School's 2024-25 Second Interim Report, the results of the latest instructional walk-through, and a review of oversight activities for 2024-25.

FUNDING SOURCE:

General Fund.

SPECIFIC RECOMMENDATION:

Information.

Prepared by: FCMAT / Joshua Schultz
May 28, 2025

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Charter School Oversight

Carolynne Beno, Ed.D.

Roslynn Manansala-Smith, CFE

June 3, 2025



Agenda

- 2024-25 Second Interim Report Review
- Instructional Walk-through Report
- Summary of FCMAT Oversight Activities
- Charter Oversight Plan Moving Forward

Fiscal Oversight Update

Second Interim Report Review

Mayacamas **Countywide** Charter School

Second Interim Financial Reports

- Charter schools must submit their second interim financial report to their authorizers by March 15 (EC 47604.32 and 47604.33).
 - The second interim financial report should reflect charter school activity from July 1 through January 31.
 - The Mayacamas Countywide Middle School (MCMS-2) submitted its second interim financial report to the Napa County Office of Education (NCOE) by the March 15 deadline.

Fiscal Oversight Activities

- The Fiscal Crisis and Management Assistance Team (FCMAT) reviewed the MCMS-2's 2024-25 second interim financial report.
- FCMAT sent an oversight letter summarizing its and NCOE's review of MCMS-2's 2024-25 second interim financial report.

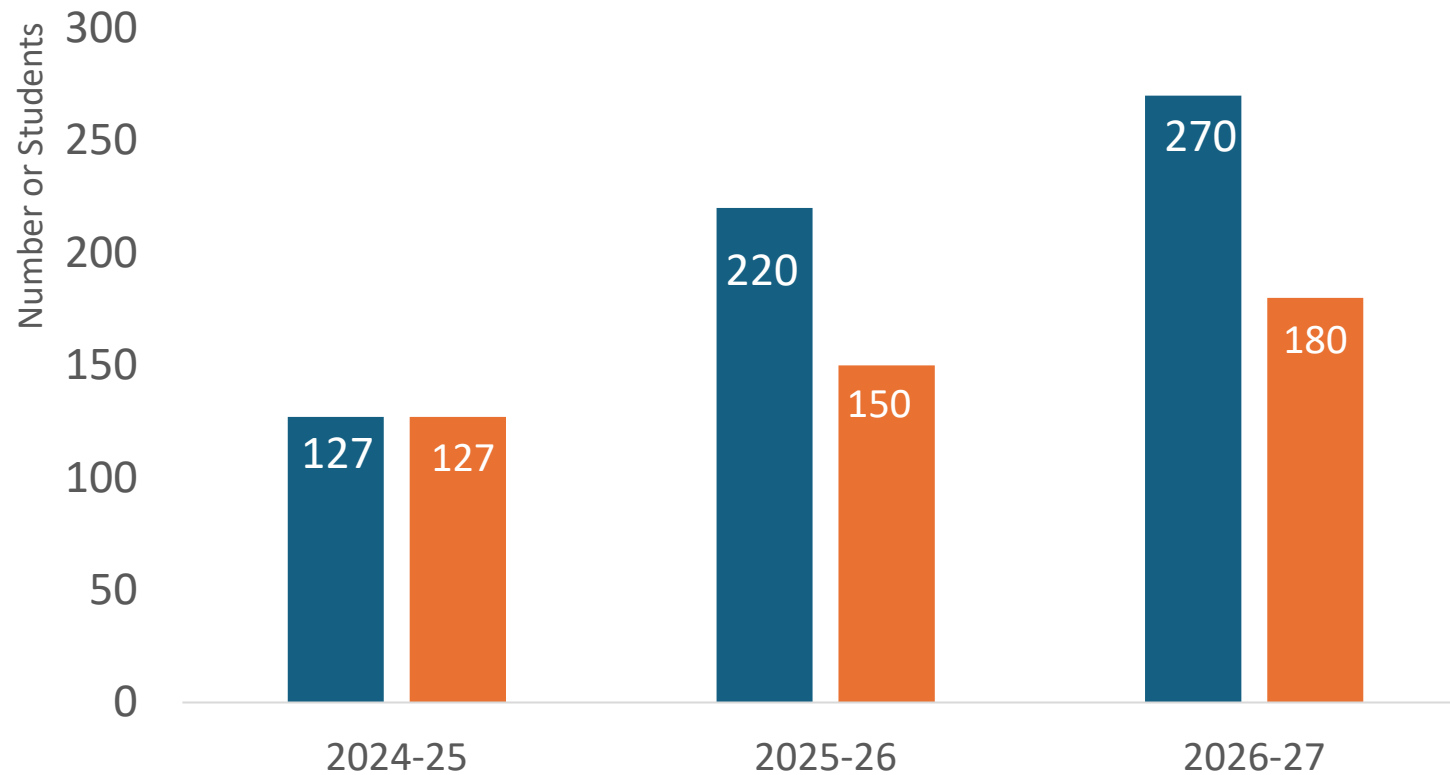
MCMS-2 2024-25 Second Interim Report

	2024-25 a	First Interim Budget (Combined) b	Second Interim Budget (Combined) c	Difference c - b = d	As % d ÷ b = e
1 REVENUES					
2 LCFF Sources		1,368,479	1,399,279	30,800	2%
3 Federal Revenues		75,933	61,907	(14,026)	-18%
4 Other State Revenues		380,293	350,488	(29,805)	-8%
5 Other Local Revenues		133,414	144,252	10,838	8%
6 TOTAL REVENUES		1,958,119	1,955,926	(2,193)	0%
7 EXPENDITURES					
8 Certificated Salaries		777,646	790,162	12,516	2%
9 Classified Salaries		157,373	160,490	3,117	2%
10 Employee Benefits		192,497	193,697	1,200	1%
11 Books and Supplies		198,025	173,950	(24,075)	-12%
12 Service, Other Operating		603,821	591,998	(11,823)	-2%
13 Capital Outlay		6,854	6,854	-	0%
14 Other Outgo		5,194	4,230	(964)	-19%
15 TOTAL EXPENDITURES		1,941,410	1,921,381	(20,029)	
16 NET INCREASE (DECREASE)		16,709	34,545	17,836	107%
17 Adjusted Beginning Balance		-	-	-	
18 ENDING NET POSITION		16,709	34,545	17,836	107%

*The 2024-25 first and second interim budget include both unrestricted and restricted revenues and expenditures.

MCMS-2 Second Interim Student Enrollment Projections

Enrollment | **Approved Budget** | **Alternate Scenario**



The charter school completed an alternate multiyear scenario with lower enrollment projections for the two subsequent years.

MCMS-2 Multiyear Projection

Multiyear Projection		2024-25	2025-26	2026-27
1	REVENUES			
2	LCFF Sources	1,399,279	2,378,766	3,003,155
3	Federal Revenues	61,907	174,061	238,857
4	Other State Revenues	350,488	437,446	537,047
5	Other Local Revenues	144,252	171,380	210,330
6	TOTAL REVENUES	1,955,926	3,161,653	3,989,389
7	EXPENDITURES			
8	Certificated Salaries	790,162	952,173	1,555,562
9	Classified Salaries	160,490	256,337	367,841
10	Employee Benefits	193,697	265,747	454,923
11	Books and Supplies	173,950	399,390	509,835
12	Service, Other Operating	591,998	756,231	862,896
13	Capital Outlay	6,854	-	-
14	Other Outgo	4,230	23,333	-
15	TOTAL EXPENDITURES	1,921,381	2,653,211	3,751,057
16	NET INCREASE (DECREASE)	34,545	508,442	238,332
17	Adjusted Beginning Balance	-	34,545	542,987
18	ENDING NET POSITION	34,545	542,987	781,319

MCMS-2 Ending Net Position & Cash Balance in 2024-25

- The charter school does not project a deficit in 2024-25, meaning it is not spending more than it receives.
- The charter school projects an ending net position of \$34,545 in 2024-25.
 - Based on the total projected expenditures, the charter school would need to have an ending net position of approximately \$97,100 to meet the 5% minimum reserve for economic uncertainties required by its memorandum of understanding with NCOE.
- It projects an ending cash balance of \$58,582 in 2024-25.
- The charter school has an outstanding short-term loan of \$115,100 in 2024-25.

MCMS-2 Ending Net Position & Cash Balance in 2025-26 & 2026-27

- The charter school does not project a deficit in 2025-26 and 2026-27.
- The projected ending net position is:
 - \$542,987 in 2025-26.
 - \$781,319 in 2026-27.
- The charter school anticipates meeting the 5% minimum reserve for economic uncertainties in 2025-26 and 2026-27.
- The charter school projects a **positive** ending cash balance for 2025-26 and 2026-27.

Recommendations for MCMS-2

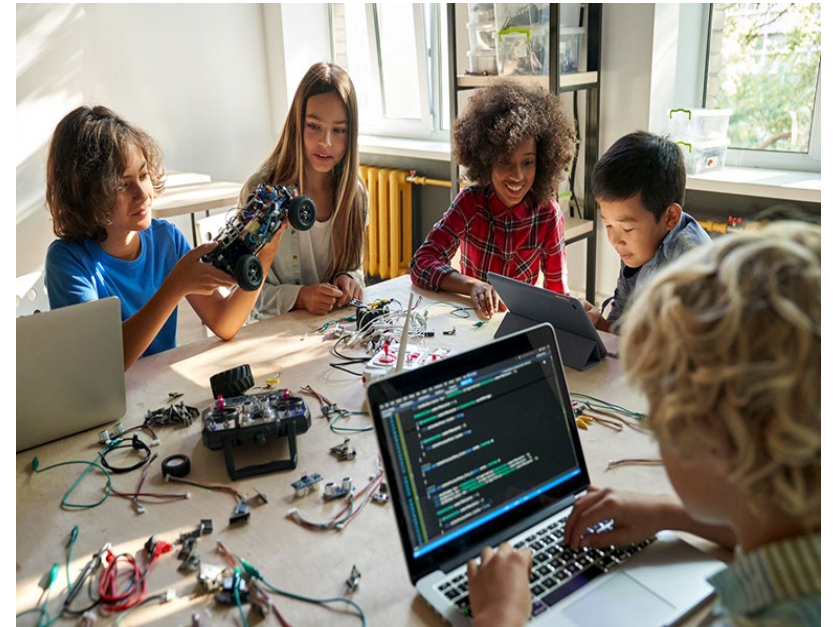
The charter school should:

- **Monitor cash:** Prepare and regularly update 18- to 24-month cashflow projections and establish a goal to gradually increase its cash balances.
- **Monitor enrollment:** Continue enrollment recruitment efforts and utilize its preliminary 2025-26 enrollment data for its proposed budget brought in June.
- **Build reserves:** Meet the 5% reserve for economic uncertainties at each budget period and year-end close.
- **Continue to develop alternate multi-year scenarios:** Include varying levels of projected enrollment in subsequent years. Use this to inform contingency planning if enrollment continues to fall below charter petition projections.

What's Next for MCMS-2?

The charter school must:

- Hold public hearings prior to the adoption of its 2025-26 budget and Local Control Accountability Plan (LCAP).
- Submit its 2025-26 adopted budget and LCAP to NCOE by July 1.
- Post new LCAP on charter website.



Instructional Walk-through Report

Universal Design for Learning (UDL)

The UDL Guidelines help educators address the diversity in learning in three main categories:

- **Engagement** (the why of learning): recruiting interest, sustaining effort and persistence, and self-regulation.
- **Representation** (the what of learning): perception, language and symbols, and comprehension.
- **Action & Expression** (the how of learning): physical action, expression and communication, and executive function.

Source: CAST (2024). Universal Design for Learning Guidelines version 3.0 [graphic organizer].

Suggested Future Instructional Focus for MCMS-2

- **Engagement**

- Connect learning to experiences that are meaningful and valuable.
- Foster spaces to learn and take risks.
- Emphasize the goal and why it matters.
- Learn from and with one another.

- **Representation**

- Clarify vocabulary, symbols, and language structures
- Accentuate important information and how it relates to the learning goal.
- Build connections to prior understandings and experiences.

Source: CAST (2024). Universal Design for Learning Guidelines version 3.0 [graphic organizer].

Suggested Future Instructional Focus for MCMS-2 (cont.)

- **Action and Expression**
 - Express learning in flexible ways.
 - Support organization and memory using flexible tools and processes.
 - Analyze growth over time and how to build from it.

Source: CAST (2024). Universal Design for Learning Guidelines version 3.0 [graphic organizer].

Summary of FCMAT Oversight Activities

Fiscal Oversight Activities

- Reviewed Mayacamas Charter Middle School (MCMS-1's):
 - 2023-24 unaudited actuals financial report.
 - 2023-24 audited financial report.
- Reviewed MCMS-2's:
 - Calendar and instructional minute calculation.
 - Preliminary budget.
 - LCAP.
 - First and second interim financial reports.
 - P-1 and P-2 attendance reports.

Instructional Oversight Activities

- Conducted instructional walk-throughs on:
 - September 10
 - November 12
 - February 28
 - May 5
- Reviewed and met with the school director to discuss the MCMS-1's 2024 California Assessment of Student Performance and Progress (CAASPP) scores.

Leadership/Governance Oversight Activities

- Attended Napa Foundation for Options in Education board meetings on:
 - August 1
 - August 22
 - October 3
 - November 7
 - February 13
 - March 13
 - April 10
 - May 8
- Provided oversight updates to the NCOE board on:
 - August 6
 - November 12
 - December 10
 - February 4
 - June 3

Other Oversight Activities

- Conducted a school facility inspection on August 7.
- Reviewed the school's insurance coverage and memoranda of understanding.
- Reviewed the school's staff credentials, clearances and permits, and background check certification.
- Reviewed the school's staff handbook.
- Reviewed the school's website.
- Reviewed the school's risk management program operation report.
- Reviewed the school's School Accountability Report Card (SARC).

Oversight Letters

- [2024-25 Adopted Budget and Local Control and Accountability Plan, and Insurance Review Letter \(August 15\)](#)
- [2024-25 First Interim Financial Report Review Letter \(January 31\)](#)
- [2024-25 Second Interim Financial Report Review Letter \(April 15\)](#)

Charter Oversight Plan Moving Forward

FCMAT Technical Assistance

- In July 2024, the NCOE contracted with FCMAT to provide on- and off-site oversight of the Mayacamas Countywide Charter school and technical assistance to the NCOE to build their capacity to provide charter oversight.
- FCMAT's technical assistance will conclude on June 30, 2025.
- At the conclusion of its technical assistance, FCMAT will provide a management letter summarizing the support, services, and oversight it provided in 2024-25.

Thank you!

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

Item # 2.E.
DATE: June 3, 2025

TITLE: Public Hearing for the 2025-2026 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: General Fund

SPECIFIC RECOMMENDATION: Provide input on the draft 2025-2026 LCAP.

Prepared by: Nancy Dempsey, Director Court and Community School Programs, and Lucy Edwards, Director of Continuous Improvement and Academic Support

May 29, 2025

LCFF Budget Overview for Parents

County Office of Education (COE) Name: Napa County Office of Education

CDS Code: 28-10280-0000000

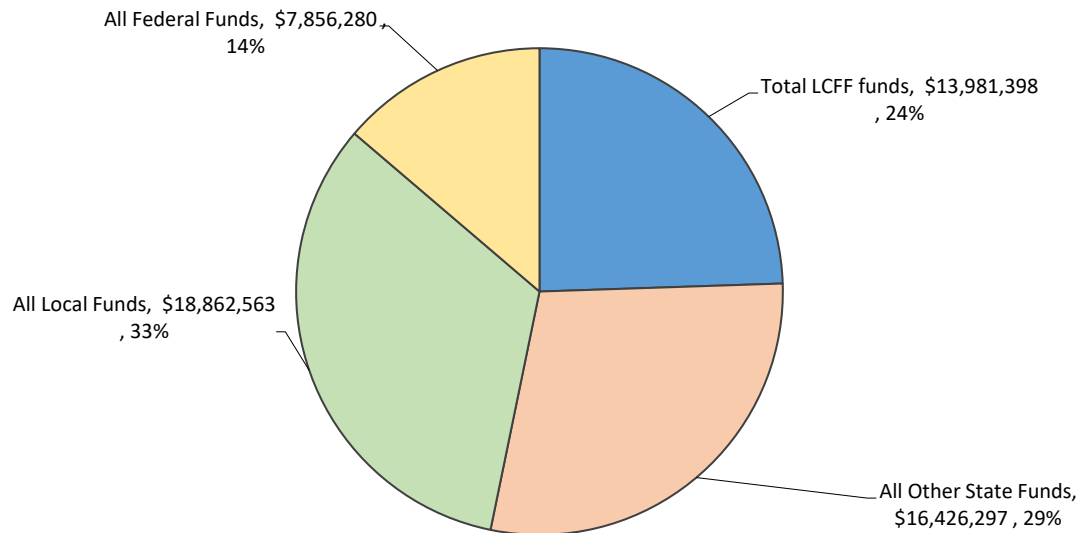
School Year: 2025-26

LEA contact information: Nancy Dempsey, (707) 253-6948 ndempsey@napacoe.org

County Offices of Education (COEs) receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF provides funding for 1) COE oversight activities of its school districts and 2) COE instructional programs in the form of base level of funding for all students and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2025-26 School Year

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.

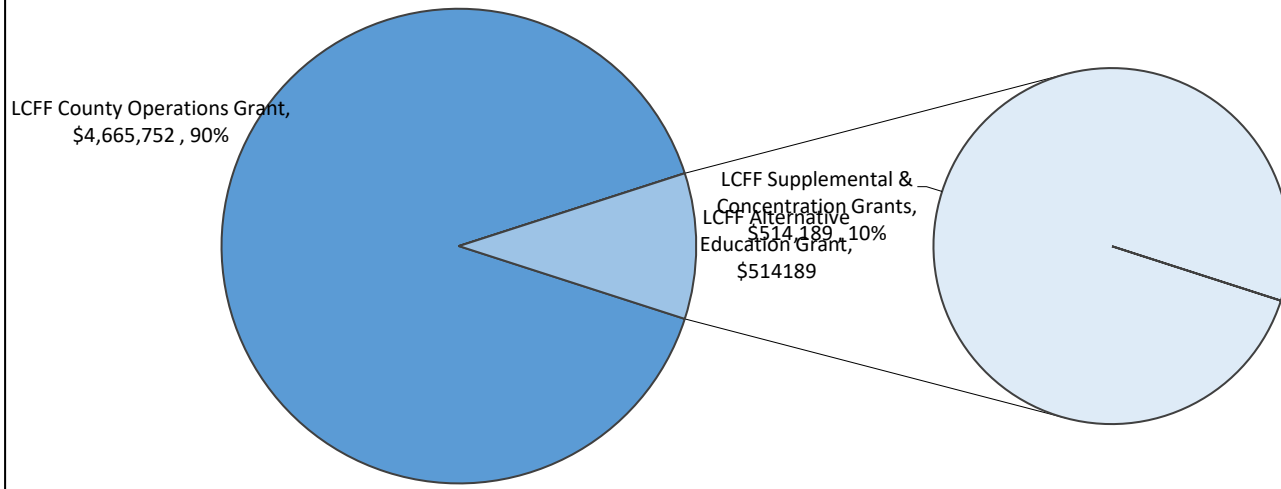
The text description for the above chart is as follows: The total revenue projected for Napa County Office of Education is \$57,126,538.00, of which \$13,981,398.00 is Local Control Funding Formula (LCFF), \$16,426,297.00 is other state funds, \$18,862,563.00 is local funds, and \$7,856,280.00 is federal funds.

Of the \$16,426,297.00 attributed to All Other State Funds, \$287,070.00 are attributed to the Student Support and Enrichment Block Grant.

LCFF Budget Overview for Parents

LCFF Budget Overview for the 2025-26 School Year

Projected LCFF Revenue

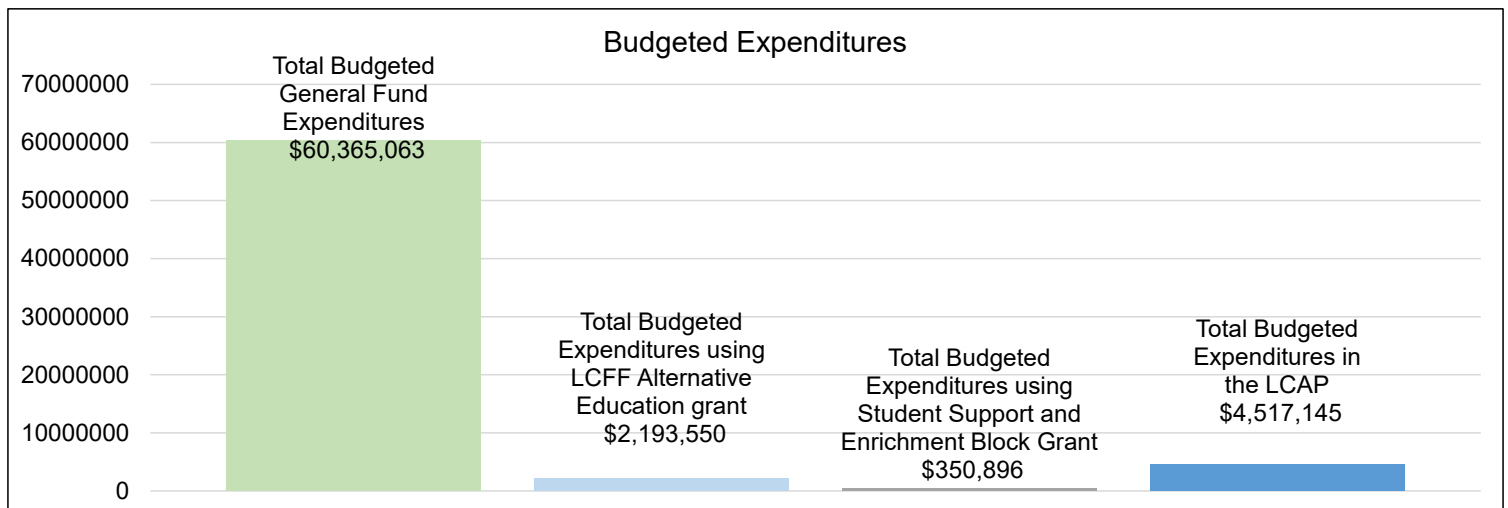


This chart shows the LCFF revenue Napa County Office of Education expects to receive in the coming year.

The text description for the above chart is as follows: The total LCFF revenue projected for Napa County Office of Education is \$13,981,398.00, of which \$4,665,752.00 is attributed to the LCFF County Operations Grant, \$2,193,550.00 is attributed to the LCFF Alternative Education Grant, and \$0.00 is other LCFF funds. Of the \$2,193,550.00 attributed to the LCFF Alternative Education Grant, \$514,189.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

Of the total \$13,981,398 in LCFF funds in the 2025-26 budget, \$3,714,226 is taken by the state to fund trial courts in Napa County, and \$1,294,478 is transferred to the SELPA to cover special education costs countywide. In addition, NCOE receives \$1,450,300 in Minimum State Aid, and \$666,667 to provide Differentiated Assistance to Napa school districts.

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.

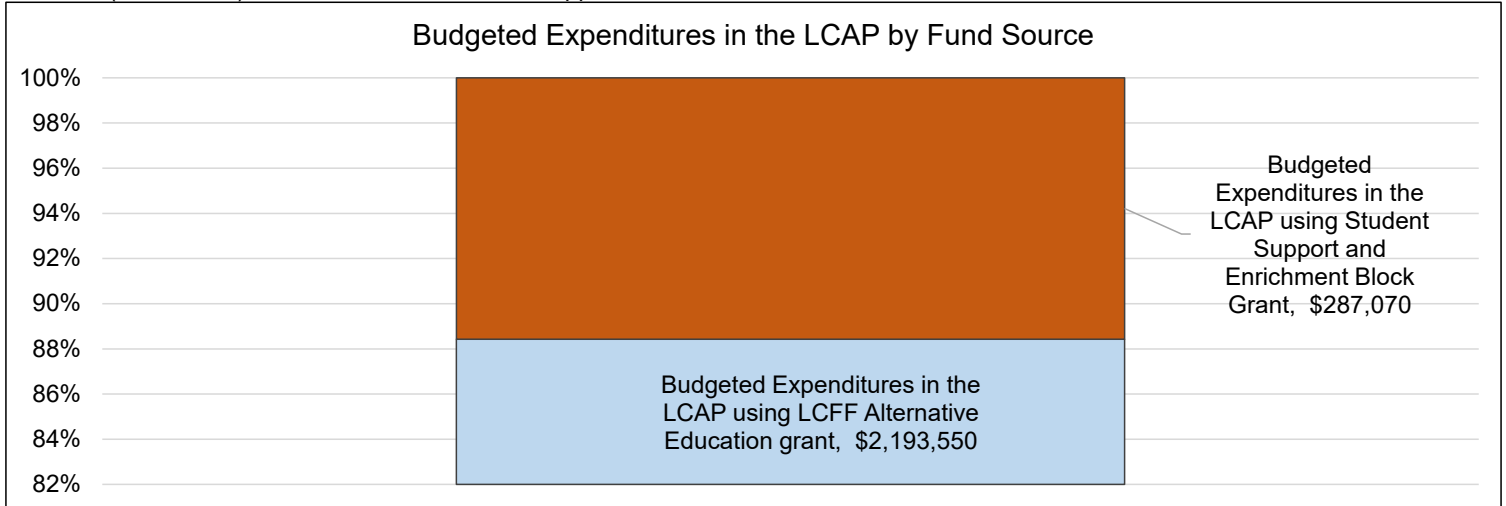


This chart provides a quick summary of how much Napa County Office of Education plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

LCFF Budget Overview for Parents

The text description of the above chart is as follows: Napa County Office of Education plans to spend \$60,365,063.15 for the 2025-26 school year. Of that amount, \$2,193,550.00 is attributed to the Alternative Education Grant and \$350,896.00 is attributed to the Student Support and Enrichment Block Grant. \$55,847,918.15 of the General Fund Budgeted Expenditures are not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

General Fund expenditures not included in the LCAP cover a wide range of services. These include expanded learning programs (\$12,000,000), CTE programs (\$7,000,000), academic support for districts (\$3,000,000), training and technical assistance to support students with disabilities (\$7,700,000), services for infants, toddlers and preschool aged children with disabilities (\$4,500,000), mental health related services (\$4,000,000), and additional services to support districts and students.



This chart provides a quick summary of how much Napa County Office of Education plans to spend for 2025-26 for planned actions and services in the LCAP.

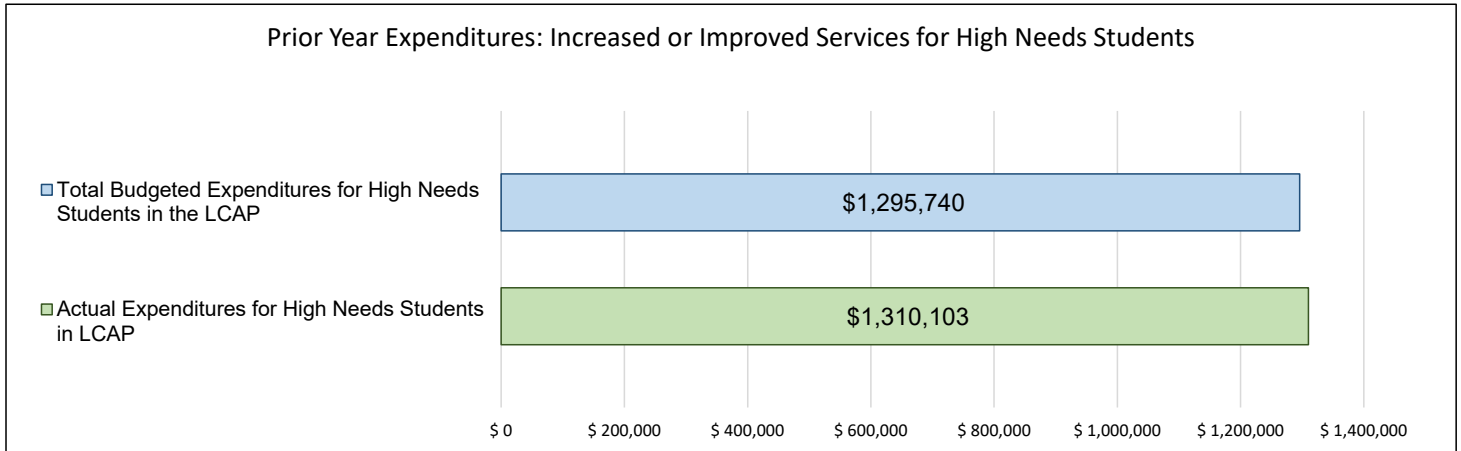
The text description of the above chart is as follows: Napa County Office of Education plans to spend \$4,517,145.00 on actions/services in the LCAP. Of those funds, \$2,193,550.00 is attributed to the Alternative Education Grant and \$287,070.00 is attributed to the Student Support and Enrichment Block Grant.

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

In 2025-26, Napa County Office of Education is projecting it will receive \$514,189.00 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 \$1,340,085.00 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



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 2024-25, Napa County Office of Education's LCAP budgeted \$1,295,740.00 for planned actions to increase or improve services for high needs students. Napa County Office of Education actually spent \$1,310,103.00 for actions to increase or improve services for high needs students in 2024-25.

Local Control and Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Napa County Office of Education	Joshua Schultz Deputy Superintendent	jschultz@napacoe.org (707) 253-6832

Plan Summary [2025-26]

General Information

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

Napa County Office of Education's (NCOE) Juvenile Court and Community Schools (JCCS) enrolls students from Napa County who are in need of a smaller school setting, higher student to staff ration, and individualized educational opportunities. Students have access to highly trained teachers and support staff to provide them with the opportunity to build the skills and confidence they need to be successful both in the educational setting as well as in the community. The majority of our students have struggled greatly in the comprehensive middle and high schools and are significantly behind in both reading comprehension and mathematics. The average grade equivalency for math in the 24-25 school year is 6.1 and 7.0 for reading comprehension. Our current population is 61% male, 39% female with 80% of the students Hispanic, 15% white, 3% Black, and 2% Asian. 85% of our students are considered low-socioeconomic status with 18% considered homeless or doubled up in housing for financial reasons. 37% are English Learners, and 22% are students with disabilities. 27% of our students are on formal probation and 100% of are referred for expulsion, truancy, and/or behavioral issues.

At JCCS, we recognize and build upon the resilience, strengths, and unique potential of our students. Through authentic relationships with caring adults, students are supported in deepening their sense of belonging, recognizing their inherent worth, and thriving both in school and in the broader community. Our mission is to empower the county's most system-impacted youth by nurturing their growth through restorative relationships, high-quality instruction, and meaningful opportunities that inspire confidence, leadership, and lifelong success. JCCS's 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 supportive 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, which 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 2025-2026 is approximately \$2,193,550 including \$514,189 in supplemental and concentration grant funding. In addition, the JCCS program receives Equity Multiplier (EM) funding of \$190,480 and Student Support and Enrichment Block Grant funding of \$287,070. For 2025-2026, NCOE is projecting an additional unrestricted contribution to the JCCS budget beyond the Alternative Education Grant, SSEBG, and EM of \$968,097, which includes a contribution of over \$575,000 per year for the next 28 years for debt service for the new Community School Facility. The total JCCS expenditure budget from all funding sources is \$4,464,252. The LCAP includes \$4,230,542 of the JCCS program and \$246,828 for the Foster Youth program.

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 six overarching goals and a number of high priority initiatives that will advance student progress and increase opportunities in order for all students to succeed.

The NCOE JCCS is allocating its community and court schools base grant to enhance academic support, college and career readiness instruction, and behavioral and social-emotional support services to develop students prepared for the future. These funds will also be directed towards bolstering academic intervention services and facilitating community-based learning activities. The Student Enrichment and Support Block Grant will be employed to augment work-based and vocational learning experiences, as well as to increase access to programs articulated with Napa Valley College. We are dedicated to the transparent use of these resources to foster student success and broaden educational opportunities.

Reflections: Annual Performance

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

JCCS has a longstanding commitment to supporting at-risk youth facing challenges like poverty and low academic achievement. The school provides various social, emotional, behavioral, and academic interventions, which have contributed to maintaining strong attendance and reducing behavioral issues. JCCS is particularly proud of its new Career and Technical Education (CTE) pathways in welding and culinary programs, engaging students and teaching valuable life skills. This year, all CTE slots were filled, with 47% of students enrolled in a CTE class (a 12% increase over last year) and twenty three earning college credits through a partnership with Napa Valley College. Additionally, 27% of students participated in workforce training programs.

Despite these efforts, students struggle with basic math and language arts, as evidenced by only 8% of 11th graders meeting standards in language arts and none in math on the 2024 CAASPP and a yellow performance level for our graduation rate on the CA School Dashboard. At the LEA level, the Socioeconomic Disadvantaged students have red performance levels on the CA School Dashboard. At the Community School, the all-student grad rate improved from red to yellow, with an 18.9% increase over the previous school year. JCCS continues to address these gaps with targeted actions and services, leading to increased student engagement in academic programs, as seen with 24 students enrolled in A-G courses and high work completion rates. Interim data shows significant progress in reading (63%) and math (63%).

JCCS also fosters strong connections with families through bilingual liaisons, social workers, and frequent communication via various platforms. This outreach has helped identify and address family needs, such as food, mental health support, and transportation. Families see school staff as allies, with 98% reporting positive relationships. The school had 881 student interactions and 1595 contacts with parents and caregivers.

In response to increased campus behavior issues, JCCS reduced class sizes to a maximum of 16 students, allowing for better teacher-student interactions and more willingness among students to discuss mental health needs. During the 2024-2025 school year, 59 students received mental health services, and 100% completed the PHQ-9 Screener. Regular team meetings and weekly check-ins help identify and address student needs promptly.

The suspension rate improved on the CA School Dashboard to the orange (high) performance level, but certain subgroups including Hispanic, Homeless, and Socioeconomic Disadvantaged students remain in the red. In addition, our current attendance rate is 84% which has stayed stable since last year, but chronic absenteeism remains a concern at 38.5% with many students missing significant school time. JCCS plans to increase outreach and investigate root causes to improve attendance further.

Reflections: Technical Assistance

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

NCOE partners with JCCS in a variety of ways. The Community Programs Department supports JCCS via the ASSETS grant which allows us to run an expanded learning program at the Community School. Students are able to stay from 2-5 engaging in a variety of pro-social and academic activities such as credit recovery, job searching, access to the digital media club and culinary club, and sports such as working out.

at the Sherriff's Activity League. A new addition to our after school programing is that of Esports league where students can game and compete against other students all over the West Coast while also learning about jobs in the technology industry. NCOE's Lead to Literacy grant has supported JCCS literacy initiatives by training all homeroom teachers in the Science of Reading at the Chartwell Intstitute ensuring teachers use researched based strategies to support struggling readers at the middle school and high school levels. More recently, we are partnering with the NCOE TTSS and IT departments to support JCCS in the new Verizon Innovative Learning Schools Initiative. This program will not only provide all students with a Chromebook with embedded connectivity, but a full time Instructional Technology Coach to support digital equity and technology infused instruction in the classroom.

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.

JCCS Court and Community 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, the CDE is also providing support to JCCS as they make plans for school improvement. During the spring of 2025, the CDE and Napa JCCS began a new cycle of data collection and analysis, systems analysis, and root cause analysis to determine underlying causes for student data results. JCCS continues to gather information, 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 CDE 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 selected 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.

In the spring of 2025, the California Department of Education (CDE) and Napa County Office of Education (NCOE) collaborated with JCCS to monitor and evaluate the effectiveness of selected evidence-based strategies aimed at improving student outcomes. CDE and NCOE will support JCCS in implementing and assessing these strategies through inquiry-based Plan-Do-Study-Act (PDSA) cycles. JCCS receives additional support from NCOE's Continuous Improvement and Accountability Systems (CIAS) team and the internal evaluation manager to review data aligned with the PDSA cycles on at least a quarterly basis. JCCS utilizes a comprehensive assessment system that incorporates

local data sources, as well as summative and formative measures, to generate evidence for continuous review and analysis. The data being collected and analyzed to guide ongoing decision-making includes attendance and engagement data, the Renaissance Star Assessment Suite, the English Language Proficiency Assessments for California (ELPAC), social-emotional learning screeners, curriculum-embedded assessments, and parent surveys. JCCS will use these data points to determine whether to formally adopt the evidence-based strategies, adjust them to better suit the local context, or discontinue those that do not yield positive results. Data collection and monitoring will remain integral to the decision-making process and will guide future investments aimed at improving student outcomes.

Engaging Educational Partners

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

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

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

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

Educational Partner(s)	Process for Engagement
<p>JCCS has numerous educational partners that support and inform the school's work with the goal of student success. Our most impactful partnerships are those we have with our students, families, and school staff with whom we engage daily. Our Napa County Office Board of Trustees as well as Continuous Improvement and Expanded Learning further the support and insight we need to run strong programming. We have a strong partnership with both the Napa County Department of Probation and the Napa County Sheriff's Department who provide safety and support for the students. Our Family Service Team regularly refer students and parents to engage with the services provided by our Community Partners such as Cope Family Center, Puertas Abiertas, NEWS, ParentsCAN, VOICES, as well as many others. Partnerships supporting student mental health include Napa County Mental Health and Aldea Child and Family Services. Community partnerships provide students with scholarships and enrichment activities include Kiwanis of Napa, Napa Rotary, Napa Sunrise Rotary, and Spirit Horse Therapeutic Center. Career Point as well as numerous resorts and businesses in Napa are partnering to provide paid internships for our students.</p>	<p>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 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 director, 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 and they provide feedback via survey and interviews. JCCS meets with the Napa County Office of Education's Board of Trustees throughout the school year. 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.</p>
<p>NCOE JCCS Staff, including teachers, administration, and also union representation and students</p>	<p>Teachers and Case Managers meet with school administrators bi-weekly and instructional assistants meet with administrators twice</p>

Educational Partner(s)	Process for Engagement
	<p>monthly. Meetings for students who receive tier three services occur twice weekly. The director, assistant principal, the SRO, the school probation officer, and the parent liaison team are all in attendance. 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.</p>
Site Council/Parent Advisory Committee	<p>We meet with our site council (which serves as the Parent Advisory Committee) and ELAC twice yearly. 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.</p>
ELAC	<p>We meet with ELAC twice yearly. 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.</p>
NCOE Board of Trustees	<p>JCCS met with the board on February 4, 2025 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. JCCS will present the LCAP to NCOE's Board of Trustees at the public hearing on Tuesday, June 2, 2025 and NCOE's board is scheduled to adopt the updated 2024-2027 LCAP at the Board meeting on Tuesday, June 10, 2025.</p>
SELPA	<p>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</p>

Educational Partner(s)	Process for Engagement
	are working best for students and where the programs might need to change direction to better meet students' and families' needs.
Educational Partners at the schools generating Equity Multiplier funds: Camille Creek and Court School	For the required Equity Multiplier focus goal, JCCS consulted with a variety of educational partners to determine priorities. For Camille Creek and our Court school, JCCS leadership consulted with parents and students, community partner agencies such as Voices, ALDEA, Napa Valley College, and Napa Sheriff and Probation departments through surveys and zoom interviews.

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

Based on parent feedback which includes a fall and spring survey as well as input from our Site Council and ELAC meetings, JCCS will continue to employ parent liaison teams who connect with 100% of families on a bi-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 and student's in our Spring 2024 Focus groups and student survey 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). We have also launched our first paid internship program in partnership with Career Point during the 24-25 school year and we hope to double the number of students accessing this resource in the next school year. 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 are partnering with NCOE to provide training and support for our teachers. We have also added hands on college and career learning labs to our project room to invite students to participate in hands on engaging career based lessons as well as new science lab hands on kits. We provide students who struggle the most in literacy with 3 hours of targeted one to one intervention using the best practices of the science of reading.

The consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP in a variety of ways. Survey feedback from both students and parents strongly indicate that they want career readiness skills. From the community partners, feedback was really positive. Community partners recognize that JCCS prioritizes and values relationships, creative, vocational opportunities, and the commitment to student engagement. Community partners would like opportunities to be on campus more. From the feedback, JCCS has prioritized CTE, student engagement, job readiness skills through the Wellness Center and Equity Multiplier goal in the LCAP.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	All students will make academic progress in ELA and Math through targeted intervention and all English Learners will make progress towards developing literacy proficiency.	Broad Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 2: State Standards (Conditions of Learning)
- Priority 4: Pupil Achievement (Pupil Outcomes)
- Priority 7: Course Access (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Our students arrive to us with a schoolwide average of 6th/7th 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. To date, the attendance rate is at 84.4% which is below our desired outcome of 88%, 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 24 students enrolled in A-G coursework. 63% of students progressed on the reading and math interim assessments and 39-40% progressed more than a grade level in reading and math.

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 #1. The metrics described below will help JCCS determine how progress is being made in ELA and Math through targeted intervention and how all English Learners are making progress towards developing literacy proficiency. The actions were specifically selected to ensure that all staff have the ability to support students and strengthen the academic program for student success.

Unless otherwise noted, all Baseline data was collected in the spring of 2024.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	LCFF Priority 7: Number of Credits Earned Vs. Credits attempted	Baseline 2023-2024 = 78% Update 7/31/24 = 89%	TBD - Credits finalized on June 6th		Students will complete 85% of credits	
1.2	LCFF Priority 8: Percentage of students whose reading level on STAR assessment shows growth in reading over time	2023-2024 data 68% students showed growth on the reading interim assessments. 35% student showed one year or more of growth.	2024-2025 data 63% students showed growth on the reading interim assessments. 39% student showed one year or more of growth.		70% of students will meet their growth target in ELA	
1.3	Percentage of students whose math level on STAR assessment shows growth in math over time	2023-2024 data 61% students showed growth on the math interim assessments. 39% student showed one year or more of growth.	2024-2025 data 63% students showed growth on the math interim assessments. 40% student showed one year or more of growth.		70% of students will meet their growth target in Math	
1.4	LCFF Priority 4: CAASPP ELA -	CAASPP 2023 data ELA: 6.25% of 11th grade students who took the CAASPP met or exceeded standard.	CAASPP 2023 data ELA: 8% of 11th grade students who took the CAASPP met or		Students enrolled in one semester or more will improve scores by 3% in ELA	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			exceeded standard.			
1.5	LCFF Priority 4: CAASPP Math	CAASPP 2023 data Math: 0% of 11th grade students who took the CAASPP met or exceeded the standard	CAASPP 2024 data Math: 0% of 11th grade students who took the CAASPP met or exceeded the standard		Students enrolled in one semester or more will improve scores by 3% in Math	
1.6	LCFF Priority 4: A-G course are now offered to all student including unduplicated and those with exceptional needs. Due to the small school, the lack of a laboratory facility, and the lack of students performing at grade level, there will be a limited A-G course metric.	2023-2024 School Year 34 students enrolled in online A-G classes.	2024-2025 School Year 24 students enrolled in online A-G classes.		The number of students taking A-G classes will increase by 5%	
1.7	100% of teachers will undergo the Digital Promise Professional Development series to increase digital equity and engagement in all students.	This is a new partnership which is part of the Verizon Innovative Learning Schools Program and will provide 3 ninety minute live trainings yearly paired with asynchronous work.	100% of teachers attended the Digital Promise Professional Development series to increase digital equity and engagement in all students. This year's track was Blended Learning and focused on using technology		Maintain rate	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			to increase student voice and choice in the classroom.			
1.8	LCFF Priority 7: Access to Broad Course of Study as measured by the JCCS master calendar.	In 2023-2024 School year 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	In 2024-2025 School year 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		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	
1.9	LCFF Priority 2: Percentage of teachers implementing the State Standards, including ELD standards. LCFF Priority 1: Percentage of students provided with the required instructional materials (the program is transitioning to a digital curriculum – license will be obtained for all students	For 2023-2024: 100% of teachers implemented state standards, including ELD standards. 100% of students continued to be provided with all standards-aligned required instructional materials, including ELD.	For 2024-2025: 100% of teachers implemented state standards, including ELD standards. 100% of students continued to be provided with all standards-aligned required instructional materials, including ELD.		Maintain rates	
1.10	Classroom Size Count - Maintain small classroom sizes to help support unduplicated	2023 -2024 Class size average was 12 students. Homeroom classes may enroll up to 21 students but	For 2024-2025 Class size average remained 12 students. Homeroom		Limit class size <15	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	students and those with exceptional needs.	scheduling with CTE and PE allows us to keep low numbers in each classroom space providing more support to our unduplicated students.	classes may enroll up to 21 students but scheduling with CTE and PE allows us to keep low numbers in each classroom space providing more support to our unduplicated students. Independent studies averages 6-8 students on campus at one time.			
1.11	LCFF Priority 1: Percentage of teachers fully credentialed, compliant, and appropriately assigned.	For 2023-2024 100% of teachers are credentialed, compliant, and appropriately assigned.	For 2024-2025 100% of teachers are credentialed, compliant, and appropriately assigned.		Maintain rate	
1.12	LCFF Priority 4: EL Reclassification Rate	For 2023 0 Students Re-designated	For 2024 0 students Re-designated		Increase to at least 2 students reclassified/year	
1.13	LCFF Priority 4: % of ELs making progress toward English Proficiency	50% of students progressed one proficiency level on the ELPAC	7% of students progressed one proficiency level on the ELPAC		Increase to 75% progressing at least one proficiency level on the ELPAC	
1.14	LCFF Priority 4: % of students demonstrating college preparedness	EAP for the 2022-2023 school year:	EAP for the 2023-2024 school year:		>0%	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	with the Early Assessment Program	<p>ELA: 6.25% of 11th grade students who took the CAASPP demonstrated college readiness.</p> <p>Math: 0% of 11th grade students who took the CAASPP demonstrated college readiness.</p>	<p>ELA: 8% of 11th grade students who took the CAASPP demonstrated college readiness.</p> <p>Math: 0% of 11th grade students who took the CAASPP demonstrated college readiness.</p>			
1.15	LCFF Priority 4: % of students passing the advanced placement examination with a score of 3+	<p>0%</p> <p>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.</p>	<p>0%</p> <p>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.</p>		>0%	

Goal Analysis [2024-25]

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

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

During the 2024–2025 school year, our district implemented targeted interventions and instructional strategies designed to support all students in making academic progress in ELA and Math, with a focused effort to advance English Learners' (ELs) literacy proficiency. The implementation included adherence to state standards and ELD guidelines, ongoing professional development, and low class sizes to provide individualized support.

Planned Actions vs. Actual Implementation

Our plan to provide targeted interventions in ELA and Math was largely implemented with fidelity. Teachers employed interim assessments to monitor growth, and interventions were adjusted accordingly. 63% of students demonstrated measurable growth in both reading and math, reflecting the effectiveness of our targeted interventions, small class sizes, and individualized instructional approaches. Additionally, nearly 40% of students made a full year or more of academic growth—a significant achievement considering many of our students arrive at our school multiple grade levels behind. These gains, especially in a continuation school setting serving students who have experienced years of educational disruption, demonstrate that our academic strategies are helping students catch up and build the foundational skills they need for future success. While standardized assessments still show room for improvement, STAR growth data shows that students are gaining momentum in closing learning gaps. Specific credit completion data to measure progress relative to credit recovery will be updated later this June. EL students continued to receive standards-aligned instruction and ELD support, with 7% progressing one proficiency level on the ELPAC assessment. While growth was limited, this represents incremental progress given the significant academic gaps many EL students face upon enrollment. All teachers participated in the Digital Promise Professional Development series focused on Blended Learning, aimed at increasing student engagement through technology and student voice. Additionally, 100% of teachers implemented state standards, including ELD standards, ensuring alignment with curriculum goals. Maintaining low class sizes (average 12 students, with independent studies averaging 6-8) allowed for more personalized instruction and support, particularly important for unduplicated students and those with significant academic needs

Challenges

Academic Readiness Gaps:

Many students enter the school multiple grade levels behind in both reading and math, creating a substantial barrier to meeting grade-level standards and standardized test benchmarks. CAASPP results indicate significant challenges, with only 8% of 11th graders meeting or exceeding the ELA standard and 0% meeting or exceeding the math standard in 2024. These outcomes reflect the long-term impact of interrupted learning and underscore the need for sustained, intensive support. While 7% of ELs progressed on the ELPAC, growth toward proficiency remains slow, highlighting the complexity of addressing language development alongside foundational academic skills in a short timeframe.

Successes

Interim Assessment Growth:

Interim assessment data shows promising growth with 63% of students making progress in both ELA and math, and 39-40% demonstrating growth equivalent to one year or more. This indicates that interventions and instruction are moving many students forward, even if

standardized assessments have yet to reflect that progress fully. Professional development in blended learning and technology has enhanced instructional practices, increasing student engagement and personalized learning opportunities. Small class sizes and flexible scheduling have allowed teachers to provide more individualized attention, a critical factor in supporting students with significant academic gaps.

Summary

Overall, the district has successfully implemented key instructional strategies and supports to promote academic growth in ELA, Math, and English Learner literacy despite significant challenges. While standardized test results remain low due to students' starting points, interim assessment growth and professional development efforts demonstrate forward momentum. Continued focus on credit recovery, targeted EL supports, and sustained intervention will be critical to accelerating progress in the coming years.

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 between budgeted and estimated actual.

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

The specific actions taken during the 2024–2025 school year have shown mixed but promising effectiveness in supporting academic progress in ELA, Math, and English Learner literacy, especially given the challenging context of serving students with significant academic deficits upon enrollment.

Effective Aspects

Interim Assessment Growth:

Actions such as targeted interventions and standards-aligned instruction contributed to 63% of students showing growth on both ELA and Math interim assessments. Additionally, 39–40% of students demonstrated one year or more of growth, indicating that many students are making measurable academic progress despite their initial setbacks. The 100% participation in Digital Promise's Blended Learning training equipped teachers with effective tools to engage students through technology, supporting differentiated instruction and increasing student voice and choice—factors linked to improved learning outcomes. Maintaining small class sizes (average 12 students, smaller in independent studies) has been instrumental in allowing teachers to provide individualized support, which is critical for advancing learning in students who are several grade levels behind. Full implementation of state and ELD standards ensures consistent, research-based instructional practices that provide a solid foundation for student learning and language development.

Less Effective or Ongoing Challenges

Standardized Test Performance:

Despite interim growth, CAASPP results remain low, with only 8% of 11th graders meeting ELA standards and 0% meeting Math standards. This gap highlights the ongoing challenge of accelerating learning to meet grade-level proficiency within the limited time students are

enrolled. Only 7% of English Learners advanced one proficiency level on the ELPAC, reflecting that EL literacy development is slower and requires intensified, targeted supports.

Although AP courses are available, limited student readiness has constrained participation and success in advanced coursework.

Summary
 The targeted instructional actions have been effective in promoting academic growth as measured by interim assessments and increased student engagement. However, persistent challenges remain in meeting standardized proficiency benchmarks and EL literacy development. Continued refinement and expansion of interventions, coupled with focused credit recovery efforts, will be necessary to translate early growth into lasting academic success and goal attainment.

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

No changes to the planned goals, metrics, target outcomes, or actions for the 25-26 school year.

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

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Academic Curriculum and Interim Assessments	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 Freckle Math and ELA adapted learning platform. To ensure English learners, including Long Term English Learners (LTELs) can access the CCSS and the ELD standards, they will receive English language acquisition instruction via ELA Freckle 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. 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).	\$6,000.00	No
1.2	Professional Development 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	\$1,000.00	No

Action #	Title	Description	Total Funds	Contributing
		<p>but not be limited to the following: Training on curricula, Science of Reading, Blended Learning and Technology Integration, Paxton Patterson Career Labs, Multiple Tiered Systems of Support, and Data Teams to 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 to support our ELs and LTELs. 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 College and Career Readiness skills.</p>		
1.3	Access to technology and support	JCCS will continue to contract with GoGuardian and ParentSquare. Through the Verizon Innovative Learning Schools Initiative, we will ensure all students including unduplicated students and those with exceptional needs have access to current, updated technology including a Chromebook with connectivity to use at school and at home.	\$6,000.00	No
1.4	Credit Recovery	JCCS will continue contracting with Bright Thinker for credit recovery to provide more support for all students, including unduplicated students and those with exceptional needs.	\$6,375.00	Yes
1.5	Camille Creek Facility	Debt service for new Camille Creek Facility. This action is split between LCAP Goal 1 and Goal 3.	\$293,943.75	No
1.6	Homeroom teachers to provide academic support to students - small class sizes	Employ 4 FTE homeroom teachers and 1FTE Independent study teacher to support the education of all students at JCCS. Teachers operate multi-grade/multi-subject classrooms to provide targeted and individualized learning to optimize student success and support them in their educational goals.	\$711,995.91	Yes

Action #	Title	Description	Total Funds	Contributing
		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 15 students per class.		

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	To provide our students the opportunity to explore their interests and develop a post-secondary plan and to provide the skills to successfully enter the workforce or pursue further education or training.	Broad Goal

State Priorities addressed by this goal.

- Priority 4: Pupil Achievement (Pupil Outcomes)
- Priority 5: Pupil Engagement (Engagement)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

By offering programs in high-demand fields, the Community School is not only meeting local labor market needs but also preparing students for further education and career opportunities. Our CTE programs provide students with practical skills and certifications that are valuable in both college applications and the job market. The current Community School facility opened in November of 2021 with a new commercial kitchen which allowed for us to build a CTE Culinary Program. Six months later, our 2400 square foot Welding shop opened allowing for a new CTE Pathway in Welding. Both students and parents over multiple years via surveys, conversations, and focus groups have identified increased college and career readiness opportunities as an important outcome for success beyond their education at JCCS. Both Culinary and Welding provide high-wage, high-demand career opportunities in the Napa Valley. Local industry partnerships within both sectors have indicated a high need for students prepared in these industries in Napa County. Both programs have been identified as a high interest with the students and local partnerships have provided the students with a pathway to paid internships and possible future employment.

Graduating from high school is a critical step towards higher education and better employment opportunities. Students who do not graduate are more likely to face unemployment, low-paying jobs, and economic instability. A high school diploma equips students with essential skills needed for adult life, fostering independence and the ability to contribute positively to society. Alternative programs typically have lower graduation rates compared to traditional high schools, and most students enter significantly behind in credits, preventing them from graduating with their cohort. While our 5-year cohort measurement indicates some successes, we need to improve our efforts to graduate a higher percentage of our students and reduce dropout rates. From the 2023 CA School Dashboard, at the LEA level, Hispanic and Socioeconomic Disadvantaged students have red performance levels on the CA School Dashboard. At the Community School, the all-student grad rate is red, and our Socioeconomic Disadvantaged students have red performance levels for graduation rate as well.

Through the process of Differentiated Assistance, we partnered with NCOE and the Sonoma County Office of Education to create a strategic plan to improve our graduation rate by targeted intervention to increase engagement and support of all of our students, and set clear goals and career pathways. We are also working to expand opportunities for students to interact with local community colleges, trade schools, and industry to expand their knowledge of how their interests and skills sets can create a pathway to a career that will provide them with economic stability and fulfillment.

JCCS prioritizes the following actions related to our new facility and campus to help meet Goal #2: provide our students the opportunity to explore their interests and develop a post-secondary plan and to provide the skills to successfully enter the workforce or pursue further education or training. 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 stated, baseline data is from 2023-2024.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Percentage of high school students entering workforce or post-secondary training program	2023-2024 - 26% of high school students participating in a workforce training program.	2024-2025 - 27% of students participated or plan to participate in the workforce or post-secondary training program.		40% of students will participate in a workforce or college/training program	
2.2	LCFF Priority 4: CTE Pathway - number of high school students who complete a 2-year CTE pathway	2023-2024 had 9 completers or 10% of high school students	2024-2025 had 8 completers or 12% of eligible students completed 2 year CTE pathway.		Increase the number of CTE completers to reach a goal of 20%	
2.3	Number of eligible students who participated in a paid/unpaid internship.	2023-2024 Baseline - 6 internships or 13.5% of eligible juniors and seniors completed an internship	For 2024-2025 41% or 16 out of 39 eligible juniors and seniors completed and internship. Eligible juniors and seniors are those enrolled one semester or more in the Camille Creek		15% of eligible students will complete an paid/unpaid internship	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			Community School.			
2.4	Percentage of Students completing 2 or more career exploration activities (i.e. Interest Assessments & College/Career Ready Labs)	This is a new metric so baseline will be set in the 2024-2025 school yaer.	2024-2025 - 43% of students participated in 2 or more career exploration activities.		80% of students enrolled in the Community School one semester will complete a minimum of 2 career exploration activities - Interest Assessments and/or College and Career Ready Labs	
2.5	LCFF Priority 4 and 8: College/Career Readiness Indicator (CCI) on the CA Dashboard	<p>Red (very low) Performance Level on Ca School Dashboard in 2023 - 0 percent of students were prepared for College or Career</p> <p>9 earned college credit through the articulation with Culinary and Napa Valley College</p>	<p>Red (very low) Performance Level on Ca School Dashboard in 2024 - 0 percent of students were prepared for College or Career</p> <p>21 students are expected to earn college credit through the articulation with Culinary, Welding & Work Experience programs with Napa Valley College</p>		15% (yellow level) increase in students graduating college/career prepared Based on CA Dashboard criteria	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.6	Number of graduating seniors earning a work readiness certificate.	% of students earning a Work-Readiness Certificate This is a new metric so no data available. Baseline will be set based on the percentage of students earning workforce certificates in 2024-2025	This year, work-readiness lessons were provided to CTE students only. While we did not meet our original goal of having all graduating seniors certified as work-ready, this year served as a planning phase. We began building the foundation for a school-wide program by selecting curriculum, setting a schedule, and training staff. These steps will support full implementation next year to better prepare all students for success after graduation.		25% of graduating Seniors will have obtained a Work-Readiness certificate	
2.7	LCFF Priority 5: Graduation Rate = 5 year cohort	2023-2024 Graduation Rate = 51.3% Update 7/31/24 = 68.7%	2023-2024 Graduation Rate = 70.3% 2024-2025 rate will be updated over the summer. NCOE had 30 graduates this school year.		Graduation Rate >70%	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.8	Students will increase community based learning opportunities	New Metric - Percentage of students participating in 2 community based learning per semester.	During the 2024-2025 school year 43% of students participated in at least 2 community-based learning activities.		80% of students will participate in 2 community based learning activities per semester	
2.9	LCFF Priority 5: Middle School Dropout rate	Dropout rate for 8th grade is 0%	Dropout rate for 8th grade is 0%		Maintain low dropout rates	
	LCFF Priority 5: High School Dropout rate	High School TBD	High School 2023-2024			

Goal Analysis [2024-25]

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

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

During the 2024–2025 school year, significant steps were taken to expand career exploration, workforce preparation, and post-secondary opportunities for students. While the school made progress in several areas, full implementation of planned actions is still underway, with this year serving as a foundational planning phase for broader program development.

Substantive Differences Between Planned and Actual Implementation

The original plan aimed for all graduating seniors to be certified as work-ready, but this was not achieved. Instead, work-readiness instruction was limited to students enrolled in CTE courses. To support future expansion, the school selected a curriculum, trained staff, and developed an implementation plan for school-wide work readiness instruction to launch next year. A comprehensive school-wide post-secondary planning structure is still being developed. While 27% of students reported participation or plans for workforce or post-secondary training, dashboard data shows 0% of students were considered college or career prepared in 2024, underscoring the gap between student interest and formal indicators of readiness.

Successes

Internship Participation has provided a significant opportunity for real-world career exposure for students at Camille Creek Community School. Eight students completed a two-year CTE pathway—a meaningful milestone for students with historically limited access to sustained career-technical education. Nearly half of students participated in two or more career exploration activities, indicating growing access to exposure and guidance in identifying interests and goals. 43% of students engaged in at least two community-based learning activities such as Spirit Horse ranch, TAAP, Internships, and Skyline Garden. Our students consistently demonstrate positive behavior during off-campus

expanded learning opportunities, where they are highly engaged and thrive in real-world settings. These experiences allow them to showcase their strengths and build confidence in their abilities. 22 students are expected to earn college credit through articulated Culinary, Welding, and Work Experience courses with Napa Valley College, allowing students to begin to see themselves as capable of succeeding in higher education—especially important for students who may not have seen college as an option. In fact, 10 of our graduating students have plans to enroll (or are enrolled) in a community college or trade school in the 25-26 school year.

Challenges

College/Career Preparedness: Despite expanded programming, the school remains at the Red performance level on the California School Dashboard, with 0% of students formally classified as prepared—highlighting a critical need to align programs with recognized metrics and improve tracking. Key opportunities like work-readiness training were not yet available to all students, particularly those not enrolled in CTE pathways. To address the gap in career readiness instruction this year, we are launching a schoolwide initiative next year that will provide training and curriculum for all teachers. This initiative will ensure that all students receive curated, grade-level career readiness lessons as part of their regular instruction.

Conclusion

While the full implementation of college and career readiness efforts is still in progress, the 2024–2025 school year was marked by meaningful program growth, planning for system-wide expansion, and increasing student participation in internships, community-based learning, and career exploration. The foundation is now in place for a more cohesive and inclusive school-wide strategy next year to ensure that every student—regardless of background or history of school success—has a clear path to post-secondary opportunity.

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.

When the LCAP was approved, we had not budgeted for the addition of a CTE teacher at Crossroads Academy at Juvenile Hall School, increasing the overall budget expenditures in that area.

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

The actions implemented during the 2024–2025 school year have had partial effectiveness in progressing toward this goal, especially when considering the unique needs and challenges of our highly at-risk student population.

Effective Actions

Increased Career Exposure:

43% of students participated in two or more career exploration activities, and 43% also engaged in community-based learning. These hands-on and real-world experiences are critical for students who have historically struggled to engage in traditional classroom environments and often lack exposure to career pathways. 41% of eligible juniors and seniors (16 out of 39) completed internships. This is a strong outcome considering the barriers many students face with consistent attendance and eligibility. These placements help students build confidence, develop job skills, and envision a future beyond high school. 21 students are expected to earn college credit through articulated programs with Napa Valley College, a major step forward in helping students see themselves as capable of college-level success, even when

traditional pathways have failed them. 12% of eligible students completed a full two-year CTE pathway. While still a small percentage, it represents a significant achievement for students who often enter the program behind in credits or with interrupted academic histories.

Less Effective or Developing Actions

Work Readiness Certification:

Although the goal was to have all graduating seniors certified as work-ready, implementation was limited to CTE students only. However, the groundwork was laid this year by selecting curriculum, scheduling instruction, and training staff—positioning the school for broader success next year. Only 27% of students reported participating in or planning for workforce or post-secondary programs, and 0% were identified as "College and Career Prepared" on the California School Dashboard.

Contextual Challenges

High Student Transiency:

Because many students enroll mid-year or stay only briefly, it is difficult to ensure access to multi-semester programs like CTE pathways or articulated college coursework.

Barriers Beyond School:

Many students come with histories of trauma, instability, or involvement in juvenile systems, making consistent participation in post-secondary planning and long-term pathway programs more difficult than in traditional school settings.

Conclusion

Overall, while the school has not yet reached the intended outcomes—especially as measured by dashboard indicators—this year marked important progress. Key foundational actions have expanded access to college credit, work-based learning, and career exploration. These early steps are building momentum toward a more inclusive, skill-based approach that will better prepare all students, regardless of their circumstances, for life beyond high school.

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

No changes to planned goals, metrics, target outcomes, or actions will be made for the 25-26 school year.

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

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Employee 3 FTE CTE Teachers	JCCS will employ a CTE Culinary Instructor and CTE Welding Instructor to allow students hands on learning opportunities in a high demand and stable career pathway. CTE pathways increase the likelihood that students stay in school and have the credits to graduate. The intent of this action is to help improve the grad rate performance levels on the CA School Dashboard for Hispanic, socioeconomically disadvantaged, and all students.	\$411,143.41	No
2.2	Spirit Horse and other Community Based Learning Activities	Students will engage in community-based learning activities to further explore potential career opportunities and deepen their understanding of the local community. Increasing engagement opportunities also increases the likelihood that students stay in school and graduate. The intent of this action is to help improve the grad rate performance levels on the CA School Dashboard for Hispanic, socioeconomically disadvantaged, and all students.	\$16,000.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	Within three years, the district will improve student outcomes by taking action to increase the attendance rate and decrease the suspension rate for low-income students by implementing actions that promote self-regulation and student connectedness.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning) Priority 3: Parental Involvement (Engagement) Priority 5: Pupil Engagement (Engagement) Priority 6: School Climate (Engagement) Priority 8: Other Pupil Outcomes (Pupil Outcomes)
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An explanation of why the LEA has developed this goal.

<p>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 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 2023-2024 results of the California Healthy Kids Survey (CHKS), 46% of students feel connected at school and 65% feel safe at school which has increased since 2020 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.</p> <p>The following expected annual measurable outcomes will be monitored and the aligned actions and services will be executed to ensure we meet Goal #3 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 #3: Provide students with access to safe spaces and mental health supports; 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, increase opportunities and spaces for students to self-regulate, and decrease the number of student suspensions.</p>

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	LCFF Priority 5: Attendance Rate LCFF Priority 5: Chronic Absenteeism Rate (% of students missing more than 10% of school)	2023-2024 Baseline attendance 84.7% Updated 7/31/24 = 87% The chronic absenteeism rate for 2023-2024 is established in EOY CALPADS reporting – TBD Updated 7/31/24 = 26% The chronic absenteeism rate for 2022-2023 to date was: All students: 66.27% Low-income: 69.57% English Learners: 61.9% SPED: 64.29% Hispanic: 69.23% White: 75%	2024-2025 attendance 84.4% to date The chronic absenteeism rate for 2024-2025 is established in EOY CALPADS reporting – TBD The chronic absenteeism rate for 2023-2024 to date was: All students: 38.4% Low-income: 41.7% Hispanic: 41.7%		Attendance for All students = (>88%) Chronic Absenteeism rate = All students <50%	
3.2	LCFF Priority 6: Suspension Rate	2023-2024 Suspension rate - 22%	2024-2025 Suspension rate as of May 15th, 2025 - 24%		Decrease suspension rate , 15%	
3.3	LCFF Priority 6: CA Healthy Kids Survey (CHKS)	Spring 2024 % of students feeling connected All students = 46%	Spring 2025 % of students feeling connected All students = 54%		% of students feeling connected: All students = >50%	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	% of students feeling connected % of students feeling safe at school	Hispanic/Latinx = 49% % of students feeling safe All students = 65% Hispanic/Latinx = x%	Hispanic/Latinx = 49% % of students feeling safe All students = 69% Hispanic/Latinx = x%		Hispanic/Latinx = >50% White students = >50% % of students feeling safe: All students = >60% Hispanic/Latinx = >60% White students = >60%	
3.4	LCFF Priority 3: To promote parent involvement in programs for all students, including unduplicated and those with exceptional needs: Measure and track the number of contacts/interactions with families/caregivers including in person and online meetings, phone calls including messages, text messages, and parent/caregiver walk-ins. Measure and track the number of student check-ins with School Social Worker and/or	August to May 2024- 1290 Contacts with parents, guardians, and caregivers 902 student contacts	August to May 2024- 1595 Contacts with parents, guardians, and caregivers 881 student contacts		Maintain high number of contacts/interactions with families and students	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	Interventions Coordinator for SEL support.					
3.5	LCFF Priority 1: Facilities Inspection Tool (FIT) Reports: Basic school facilities will be maintained in good repair	Maintain facilities in good condition as reported on the FIT	FIT Inspection 9/24. Facility found to be in good repair (96.87%) with minor electrical repairs completed.		Maintain facilities in good condition as reported on the FIT	
3.6	LCFF Priority 3: To increase parent input in making decisions with the LEA, increase Family Partnership opportunities through the creation of a Family Leadership Team. Family Leadership Team will assist in the planning and execution of 2 events per semester.	New metric - Baseline data will be established in the 2024-2025 school year. Current, 2023-2024 data is zero.	This year, parents participated in 2 live streamed cooking demos, a 4-week ParentsCAN class series, and volunteered at our Spring 2025 Family Night. We gathered input through surveys and began follow-up with families interested in forming a Family Leadership Team, laying the groundwork for stronger collaboration.		Creation of the Family Leadership Team each school year by October. Two events created and executed by the team each semester.	
3.7	LCFF Priority 8: 90% of new families and students entering the program before April 1st each year will be	New Baseline will be established in 2024-2025 due to a shift in metrics.	NEW Students biopsychosocial assessments: 42/42 = 100%		90% of new families and students entering the program before April 1st each year	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	administered the BioPsychoSocial Assessment.	Current, 2023-2024 data is zero.	Family biopsychosocial assessments of NEW Students: 34/42 = 81%		will be administered the BioPsychoSocial Assessment.	
3.8	LCFF Priority 6: Expulsion Rates	0%	0%		Maintain low rates	

Goal Analysis [2024-25]

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

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

During the 2024–2025 school year, the district implemented multiple strategies to support attendance, reduce suspensions, and promote student connectedness and self-regulation. These included increased outreach to families, student and family biopsychosocial assessments, expanded school climate initiatives, and collaborative community partnerships. Key actions implemented include Biopsychosocial Assessments which allow staff to identify barriers to attendance and emotional regulation early and Family Engagement including 1,595 points of contact with parents/guardians, with expanded engagement through parenting classes (in partnership with ParentsCAN), cooking demonstrations, family nights, and the collection of input via surveys. Efforts to form a Family Leadership Team are underway. A high level of student support is documented 881 student contacts to address academic, behavioral, and emotional needs. These supports have been expanded by the re-opening of our Wellness Center in February. The September 2024 FIT inspection found facilities to be 96.87% in good repair, with only minor issues—providing a safe and welcoming environment.

Differences Between Planned and Actual Implementation ; Planned improvements in suspension reduction were not achieved. The suspension rate as of May 15, 2025, remains high at 24%, indicating a continued need for deeper implementation of restorative practices and behavior support systems. The attendance rate is currently 84.2%, which suggests that despite strong outreach and support services, chronic absenteeism remains a challenge. Final chronic absenteeism data will clarify trends, but the attendance target has not yet been met. Planned increases in student connectedness are partially realized, with 54% of all students and only 49% of Hispanic/Latinx students reporting a sense of connection to school—revealing a gap that requires targeted cultural and social-emotional supports.

Challenges

Although suspension rates are not meeting our goal, they have declined steadily the past 3 years indicating that although persistent behavioral challenges exist, and increase in Restorative Practices at the school has caused a shift. Attendance barriers persist, even with robust outreach and assessments, suggesting systemic and family-level factors that require more intensive, sustained intervention. Our

parent liaison partnered with ParentsCAN this spring, providing 4 parent support sessions to equip families with tools to address attendance barriers, build routines at home, and strengthen communication between school and caregivers.

Successes
Strong family engagement infrastructure has been developed, with parents participating in meaningful ways and early steps taken to elevate family voice through leadership opportunities. Assessment systems for new students and families have been implemented with high fidelity, enabling more personalized supports. Increased student contacts and proactive outreach reflect a consistent, student-centered approach by staff.

Conclusion
The district has made significant progress in implementing foundational systems and supports aligned with the goal. Continued refinement and expansion of behavior supports, culturally responsive practices, and chronic absenteeism interventions will be key to achieving the desired student outcome improvements in the coming years.

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 between budget and expenditures.

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

Given the deeply entrenched challenges our students face, the actions taken so far have laid critical groundwork—but more time, consistency, and intensive support will be needed before measurable improvements in suspension and attendance rates can be fully realized. Progress is happening, particularly in engagement and support systems, but the complexity of student needs demands sustained investment and adaptive strategies.

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

No changes will be made to the goals, metrics, targeted outcomes, and actions for the 2025-2026 school year.

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

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Staffing for SEL support, home visits, and strengthening relationships	<p>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, and 2 family liaisons 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. The Wellness Center specialist will assist in supporting students who are out of the classroom to seek a calming environment or obtain basic support with nutrition and personal needs.</p> <p>We will provide culturally competent training for our parent liaisons to support in the creation of relationships with families consisting of regular text, emails and phone calls and to conduct school meetings. The family liaisons, interventions coordinator, and SRO will also conduct home visits to strengthen school and family connections. Employ two full time bilingual Parent Liaison to work with families and students, making connections across school, home, and the community.</p> <p>Employ 4 instructional aides to work with teachers in the classrooms 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>	\$582,652.51	Yes
3.2	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, QPR training, and Resilience Focused 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>	\$2,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
		JCCS will continue to develop and utilize our matrix of student goals and outcomes to track student progress toward behavior and social-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. This action is also directed towards our ELs to help improve the suspension rate.		
3.3	JCCS general staffing (leadership, office staff)	<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 15 students per class.</p> <p>Continue to staff FTE 1.0 resource teacher and 0.75 Instructional support aide to provide small group instruction and push-in to classrooms to provide support for students with exceptional needs.</p> <p>Continue to staff FTE 1.0 Director Continue to staff FTE 1.0 Assistant Principal Employ FTE 1.175 for two Custodians Employ FTE 1.0 for Administrative Assistant Employ FTE 1.0 for School Registrar Note that the base program personnel and costs described also support the achievement and standards implementation outcomes in Goal 1.</p>	\$725,857.93	No
3.4	Probation Officers	Contract with Napa County Probation to provide 2 probation officers assigned to the Community School site.	\$7,000.00	Yes
3.5	Data/information systems and platforms	Evaluate and leverage the current data systems to track the student progress in social emotional learning and academics that will support JCCS make decisions that lead to improvements.	\$9,500.00	Yes

Action #	Title	Description	Total Funds	Contributing
		Contract with PowerSchool Student Information System and ParentSquare. Contract with Document Tracking System.		
3.6	Juvenile Hall Staffing	Staff the Juvenile Hall class with a teacher and instructional support specialist to ensure optimal support is given to unduplicated students and those with exceptional needs.	\$288,087.05	Yes
3.7	Fitness and After School Program	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.	\$94,834.08	Yes
3.8	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 3 (see action #9) with a dollar value of in each goal.	\$293,943.75	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
4	<p>By June 2026, JCCS will increase the number of students at Camille Creek entering the workforce or college training program from 26% to 40% of those eligible to work; we will increase our college and career readiness rate for all students by 10% at Camille Creek, increase our graduation rate for Hispanic and Socioeconomic Disadvantaged Students by 10% at Camille Creek and the Court School, and decrease our chronic absenteeism for all students by 20% at Camille Creek.</p> <p>With this goal, students will develop the necessary confidence and soft skills to successfully navigate and thrive in school and professional environments. This includes effective communication, teamwork, problem-solving, time management, and emotional intelligence.</p>	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 5: Pupil Engagement (Engagement)
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

The Court and Community Schools program receives Equity Multiplier funds based on our student non-stability rate and our socioeconomically disadvantaged pupil is greater than 70%. As such, we will use those funds to target some of our most neediest students in our program. As much progress as we are making in offering wrap around services, we still have low performance on some of the CA School Dashboard metrics. All students, including our Hispanic and Socioeconomic Disadvantaged student groups, have a red performance level for our graduation rate on the 2023 Dashboard. In addition, even though our current attendance rate is 84%, an improvement from last year's 80.78%, our chronic absenteeism remains a concern at 35%, with many students missing significant school time. Luckily, and with attention to staffing, there are no underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

We will use the Equity Multiplier funds to help address chronic absenteeism and improve our graduation rate for all students, and especially for Hispanic and SED student groups, with the launch of a fully operational Wellness Center. Students in our program have had a history of struggles with self regulation in their schooling and the vast majority have had struggles with mental health. Feedback from educational partners including leadership and staff indicate that fully staffing a comprehensive Wellness Center can provide students the much needed support in their lives. Providing students with a safe place to access a brain break as well staffing to support them in their endeavors is one of the functions of the Wellness Center. Students will also work with the Wellness Center staff on academic and career goal setting, job searches, and applications. Having access to non-traditional types of SEL supports such as Equine Therapy also provides a space for students to better understand and regulate their inner state while stepping out of their comfort zone. The services of the Wellness Center will help students get the support they need to attend and stay in school and graduate in a timely manner.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
4.1	Fully staff Wellness Center for the Community School.	<p>Percentage of students accessing center and it's services: from January 17th 2024 to May 31st 2024 = 579 visits or 6.3 visits per day</p> <p>64% of students accessed the center at least one visit at Camille Creek</p> <p>Court School = N/A</p>	<p>Percentage of students accessing center and it's services: from February 7th 2025 to May 23rd 2025 = 417 visits or 6.0 visits per day.</p> <p>65% of students accessed the center at least one visit at Camille Creek</p>		<p>Increase % of visits to 5% over baseline data at Camille Creek</p> <p>Court School = N/A</p>	
4.2	Increase opportunities for students to collaborate on technology-infused lessons with other students to enhance their digital literacy, foster innovative problem-solving skills, and prepare them for the demands of a technology-driven workplace.	<p>This is a new metric - Baseline data will include % of lessons in classrooms that incorporate technology in a meaningful way that promotes collaboration.</p> <p>Camille Creek - Current, 2023-2024 data is zero. Court School - Current, 2023-2024 data is zero.</p>	<p>This baseline proved difficult to measure accurately and consistently as it is subjective and not all lessons are documented. TIM-O assesment was used this year. All teachers improved 1-2 levels in the TIM-O measurement moving from entry and adpotive</p>		<p>Grow 5% over baseline data</p> <p>Camille Creek - TBD Court School - TBD</p>	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			levels to adaptation.			
4.3	<p>LCFF Priority 8: % of students enrolled prior to April 1st 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>92% of students enrolled prior to 5/21/24 completed the PHQ9 screener. Of the 14 identified for follow-up, 72% of the students had improved scores.</p> <p>Camille Creek = 92% Court School = New metric for long term students</p>	<p>100% of students enrolled prior to 4/1/25 completed the PHQ9 screener. Of the x identified for follow-up, x% of the students had improved scores.</p> <p>Camille Creek = 100% Court School = New metric for long term students</p>		<p>90% of students enrolled prior to April 1st 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>Camille Creek = >90% Court School = >90% of long term students</p>	
4.4	LCFF Priority 5: Graduation Rate = 5 year cohort	<p>2023-2024 Graduation Rate: All students = 58.6% Updated 7/31/24 = 68.7%</p> <p>Camille Creek = 70.3% Hispanic students = 76% SED students = 68.6%</p>	<p>2024-2025 Graduation Rate All students = TBD</p> <p>30 total graduates between Camille Creek and Crossroads</p>		<p>Graduation Rate: All students = >70% Hispanic students = SED students =</p> <p>Camille Creek = TBD Hispanic students = TBD once CALPADs is certified</p>	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		Court School = 4 students graduated			<p>SED students = TBD once CALPADs is certified</p> <p>Court School = TBD</p> <p>Hispanic students = TBD once CALPADs is certified</p> <p>SED students = TBD once CALPADs is certified</p>	
4.5	Percentage of high school students entering workforce or post-secondary training program	<p>26% of high school students participated in a work force training program.</p> <p>Camille Creek =26% Court School = N/A</p>	<p>27% of high school students participated in a work force training program.</p> <p>Camille Creek = 27%</p>		<p>40% of high school students will have participated in a work force training program.</p> <p>Camille Creek =40% Court School = N/A</p>	
4.6	LCFF Priority 5: Attendance and Chronic Absenteeism	<p>2023-2024 Baseline attendance 84.7% Updated 7/31/24 = 87%</p> <p>The chronic absenteeism rate for All Students in 2023-2024 is established in EOY</p>	<p>2024-2025 Baseline attendance 84.1%</p>		<p>Attendance for All students = (>88%)</p> <p>Chronic Absenteeism rate = All students <50%</p>	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		CALPADS reporting – TBD Camille Creek = 26% Court School = 0% The chronic absenteeism rate for 2022-2023 to date was: All students: 66.27% Low-income: 69.57% English Learners: 61.9% SPED: 64.29% Hispanic: 69.23% White: 75%			Camille Creek = 88% <50% Chronic Absenteeism Court School = 100% attendance and 0% Chronic Absenteeism	

Goal Analysis [2024-25]

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

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

During the 2024–25 school year, JCCS made meaningful strides toward achieving its LCAP goal to improve college and career readiness, graduation rates, and attendance at Camille Creek and the Court School by June 2026. While some planned actions were implemented as designed, there were a few substantive differences in implementation due to staffing and data collection challenges.

One of the key supports implemented was the Wellness Center at Camille Creek. Although the center experienced a delayed opening (February 7, 2025), it still served as a critical component of student wellness support. From February 7 to May 23, 2025, the center logged 417 total visits, averaging 6.0 visits per day, with 65% of students accessing the center at least once. While this fell short of the 5% usage increase goal, the shortfall was directly tied to the center's late launch. Despite this, the high rate of student engagement in a limited time frame demonstrates promising interest and potential for future impact when the center is fully operational across a full academic year. To further support students' readiness for school and postsecondary transitions, 100% of students enrolled prior to April 1, 2025, completed the PHQ-9 screener. Follow-up data regarding improvement among identified students is forthcoming, but this early step reflects strong implementation of mental health monitoring and intervention planning, which is essential to fostering emotional intelligence and resilience—key soft skills outlined in our goal.

The initiative to increase opportunities for students to collaborate on technology-infused lessons aimed to enhance digital literacy and prepare students for the workforce. However, this effort revealed implementation challenges. Documentation of student collaboration proved inconsistent and subjective, making it difficult to establish a reliable baseline. The Technology Integration Matrix Observation (TIM-O) tool was piloted to track progress, and although data collection remains a challenge, the tool offers a foundation for more structured monitoring in the coming year. While the graduation rate for 2024–25 is still being finalized, there were 30 total graduates across Camille Creek and Crossroads. We anticipate using this data to evaluate progress toward our targeted 10% increase for Hispanic and Socioeconomically Disadvantaged students. Attendance remains a concern, with a baseline rate of 84.1%, serving as a benchmark for the upcoming year as we work toward reducing chronic absenteeism by 20%.

Key Successes and Challenges:

Successes included the high rate of student mental health screening, early engagement with the wellness center despite its delayed opening, and the adoption of TIM-O for technology integration tracking. Challenges involved the late launch of the wellness center, difficulties in quantifying technology-infused collaboration, and the continued need for accurate, disaggregated data to evaluate subgroup-specific outcomes such as graduation and chronic absenteeism. Moving forward, we will prioritize earlier implementation of student support services, consistent lesson documentation, and enhanced data collection systems to better align actual implementation with our planned 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.

No material differences between budgeted expenditures and estimated actual expenses.

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

Progress toward the June 2026 LCAP goal has been mixed, with several actions showing strong potential while others faced implementation challenges that limited their immediate effectiveness.

Effective Actions:

1. Student Mental Health Screening:

The completion of the PHQ-9 screener by 100% of students enrolled prior to April 1, 2025 reflects a highly effective action in addressing students' social-emotional wellness. This universal screening ensures that students needing support are identified early, a critical foundation for improving attendance, emotional regulation, and readiness for graduation, college, or employment. While improvement data for students flagged for follow-up is still being gathered, the screening itself marks a strong step toward our broader goal of increasing college and career readiness.

2. Wellness Center Usage (Despite Late Launch):

Even though the Wellness Center did not open until February 7, 2025, 65% of students accessed its services at least once between February and May. With 417 visits logged, the center demonstrated strong initial engagement in a short time. Although the targeted 5% increase in use was not met, the usage rate suggests the center is meeting a real need and is poised to be highly effective once available year-round. This resource directly supports student well-being, which underpins improvements in attendance, engagement, and graduation outcomes.

Partially Effective or Ineffective Actions:

1. Technology-Infused Collaboration:

The action to increase opportunities for students to engage in collaborative, technology-rich lessons showed limited effectiveness this year. The primary issue was lack of consistent documentation and a reliable baseline, which made it difficult to assess how much progress was made. Although the introduction of the Technology Integration Matrix Observation (TIM-O) tool is a positive step, the implementation of this action has not yet yielded measurable improvements in digital literacy or problem-solving as originally intended.

2. Attendance and Graduation Progress:

The 2024–25 baseline attendance rate of 84.1% signals a need for continued and intensified focus on chronic absenteeism reduction. Similarly, while 30 students graduated across Camille Creek and Crossroads, disaggregated data is still pending to determine progress for Hispanic and Socioeconomically Disadvantaged students. Until those figures are finalized, the effectiveness of targeted efforts to increase graduation rates remains unclear.

Conclusion:

To date, the most effective actions have been those tied to student wellness and mental health. These supports are foundational and have already demonstrated strong engagement. However, efforts around technology integration and measurable academic outcomes require refinement in implementation and data tracking. Moving forward, fully staffing support services at the beginning of the school year and strengthening data systems will be critical to increasing the overall effectiveness of these actions and achieving the LCAP goal by 2026.

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

Technology goal metrics are being revised to match the TIM-O scale. Update available June 10th.

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

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Fully Staffed Wellness Center	Staff and supplies	\$101,623.35	No
4.2	VILS Tech	The technology coach supports teachers at Camille Creek and the Court School by enhancing their pedagogical skills to effectively integrate technology in the classroom, promote digital equity and engagement, and teach essential job-readiness technology skills. This role is supported by the Verizon Innovative Learning Schools team and Digital Promise professional development.	\$100,912.68	No
4.3	School Social Worker	School social worker will administer mental health screenings to students at both sites and follow up with those who report moderate to high levels of depression.	\$159,793.15	No
4.4	Indirect Cost	Supporting infrastructure and administration at the LEA level.	\$350,000.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
5	Improve the coordination of services for foster youth among Child Welfare, Probation, and LEAs. (LCFF Priority 10)	Broad Goal

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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.

All metrics are related to LCFF Priority 10: Foster Youth.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
5.1	LCFF Priority 10: Advisory Council Attendance -Measure membership attendance (5 meetings/year)	2023-2024 Data: 67% of council members are attending regularly	75% of council members are attending regularly		85% of council members will attend 75% meetings	
5.2	LCFF Priority 10: Completion of Council Meeting Surveys- percentage of council members completing surveys. Survey results	2023-2024 Data: 70% of council members completed the survey. 85% of members rated the	65% of council members will complete surveys. 77% of members will rate the council		75% of council members will complete surveys 80% of members will rate the council	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	for transition aged youth will be collected.	council meetings as highly effective	meeting as highly effective		meetings as highly effective	
5.3	LCFF Priority 10: Post Grad Data: Percent of students who qualify for graduation Percentage of students who complete the FAFSA/CADAA	2023-2024 Data: 11 seniors qualify to graduate. 3 seniors have submitted FAFSA applications	8 Seniors on track to graduate. 2 will complete 5th year. 3 seniors have completed FAFSA and completed A-G requirement		80% of students report that they know their FY rights pertaining to graduation and post secondary services available. 100% of FY will complete the FAFSA/CADAA	
5.4	LCFF Priority 10: Transition to TK-K support: Flag the number of early childhood students transitioning to TK-K. Provide technical assistance, trainings, and outreach to providers.	2023-2024 Data: 1 FY attending NCOE preschool 1 TK will transition to K	1 FY in TK 6 FY in K. Finalizing MOU with Headstart to support transition from preschool to TK & KN		Of all FY attending early childhood programs, flag 90% of them prior to the start of their TK-K school year. Providers will attend 75% of presentations and meetings.	
5.5	LCFF Priority 10: Training Data to Track: Agencies that attend & effectiveness of trainings (post surveys)	2023-2024 Data: 3 countywide trainings 5 countywide presentations 86% of district & agencies participated in the countywide trainings.	3 Countywide trainings, 5 countywide presentations. 92% of district & agencies participate in the countywide trainings. 96% of participants rated training as		100% of districts and agencies participate in the countywide trainings 90% of participants will rate the trainings as effective or highly effective	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		91% of participants rated trainings as effective or highly effective	effective or highly effective.			

Goal Analysis [2024-25]

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

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

This year Child Welfare had a high rate of new social workers, which led to the team condensing the in-person training to 3 trainings instead of the planned 4. The team has been able to implement 5 advisory council meeting & 5 community agency presentations for CWS staff, liaison, probation and partnering agencies. NCOE has established effective collaboration with community agencies such as Next Up NVC, VOICES & 10,000 degrees to provide support to FAFSA/CADAA completion and referral of post-secondary education opportunities for youths. This year the coordinator has also established a collaborative partnership with Childstart to more effectively support preschool, TK and K transition.

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

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

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

Goals have shown to be highly effective in providing professional development, building capacity with partnering agencies and reducing barriers for the educational success of foster youths. Professional development series and agency presentations has consistently been successfully implemented with rates of participation and effectiveness rating higher than 90%. One goal that has shown a slight decrease in effectiveness is the decline in attendance at Advisory Council meetings and the team will review needs assessment to adjust barriers contributing to the decrease and readjust/restructure accordingly.

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

Postsecondary support for foster youths will be strengthened with the completed MOU with 10,000 degrees, we plan to increase FAFSA/CADAA to at least 80%. The partnership with 10,000 degrees, Next Up and VOICES will work towards 100% rate of foster youths'

referrals to post-secondary opportunities. The team will continue to support data tracking and support for early childhood and have a completed MOU in place for a more effective partnership with Childstart programs. We plan to continue to strengthen our collaboration with LEAs & Child Welfare to streamline procedures and logistics to better serve our FY.

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

Actions

Action #	Title	Description	Total Funds	Contributing
5.1	Collaboration with Partner Agencies	<p>The FY Coordinator and Ed liaison 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>	\$246,827.55	No
5.2	Post graduation planning	A 0.40 FTE Ed liaison 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 (works with agencies to ensure support for financial assistance, college enrollment, completing applications, etc.).	\$30,634.24	No
5.3	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. Will design council meetings to align with interests. Will follow up with surveys after each meeting to improve upon council structure and content. Will send out agendas at least a week in advance for members to provide input.</p>	\$39,948.37	No

Action #	Title	Description	Total Funds	Contributing
		Continue subscription to Foster Focus."		
5.4	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.	\$16,783.00	No
5.5	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.	\$14,290.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
6	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)	Maintenance of Progress Goal

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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 #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
6.1	LCFF Priority 9: Maintain Community School program as an option for expelled pupils. Maintain and update AB922 plan as needed.	For 2023-2024: The Community School program was maintained as an option for expelled pupils. The AB922 plan was maintained and updated as needed.	For 2024-2025: The Community School program was maintained as an option for expelled pupils. The AB922 plan was maintained		Maintain AB922 plan and update as needed.	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			and updated as needed.			

Goal Analysis [2024-25]

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

The Community School program was successfully maintained as an educational option for expelled pupils throughout the academic year. The implementation aligned closely with the planned actions outlined in the LCAP. The AB922 plan was also upheld and updated as necessary to reflect current needs and legislative requirements.

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.

N/A

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

The actions taken to maintain the Community School program as an option for expelled pupils and to uphold and update the AB922 plan have been effective in supporting the goal. The Community School continues to provide a structured, supportive learning environment for students who may otherwise face educational disruption. This has contributed to improved continuity of education and access to support services for expelled pupils.

The maintenance and periodic updates of the AB922 plan have ensured the program remains aligned with both legal requirements and the evolving needs of the student population. These actions have proven effective in providing clear guidance and consistency in program implementation.

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

No planned changes to goal, metric, target outcomes, or actions for the 25-26 school year.

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

Actions

Action #	Title	Description	Total Funds	Contributing
6.1	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
6.2	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

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

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$514,489	\$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
7.501%	0.000%	\$0.00	7.501%

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

Required Descriptions

LEA-wide and Schoolwide Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.4	<p>Action: Credit Recovery</p> <p>Need: Unduplicated student high school students are sent to Camille Creek with credit deficiencies and need options to earn lost credit. This action targets EL, SED, and FY students but is offered to all students as a way to help them make up the gap in credits when entering Camille Creek.</p>	Students who come to JCCS in high school are nearly always significantly deficient in credits. This may impact their ability to return to the comprehensive campus once stated term at JCCS has ended as well as their ability to graduate at our campus with a lower credit requirement of 180. Students need access to a credit recovery program that allows them to make up credits both in the classroom setting, but also during the after-school program and at home. This action will help	Graduation rate increase Credits earned vs. Credits attempted.

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide	support students as they work to meet the credit requirements for graduation.	
1.6	<p>Action: Homeroom teachers to provide academic support to students - small class sizes</p> <p>Need: All of our unduplicated students, ELs, FY, and socioeconomic disadvantaged students struggle with their basic math and language arts concepts. Only 6.25% of 11th graders are meeting standards in language arts and none in math on the 2023 CAASPP.</p> <p>Scope: LEA-wide</p>	<p>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 based on skill and need, smaller class sizes, more opportunities for hands-on learning, and more internships and career readiness skills.</p> <p>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.</p> <p>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.</p>	CAASPP ELA and Math results
3.1	Action:	By the time a student arrives at JCCS, there has been a multiple year history of barriers to	Attendance Rate Suspension Rate

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Staffing for SEL support, home visits, and strengthening relationships</p> <p>Need: Unduplicated students and families have a history of disconnection with the school district. Support is needed for families and students to re-engage in their learning. Even though different unduplicated student groups, our SED and FY students all have a history of being disconnected with school systems. According to the 2023-2024 results of the California Healthy Kids Survey (CHKS), 46% of students feel connected at school and 65% feel safe at school. These results are an increase from previous years, so Camille Creek sees the benefit of continuing these investments for our most neediest of students.</p> <p>Scope: LEA-wide</p>	<p>academic success such as truancy, dysfunctional behavior, and mental health struggles. Parents can present with a variety of issues such as frustration, mistrust, and lack of understanding how to support their student.</p> <p>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. Our team supports students by building strong communication and trust, as well as connecting families to community resources that can promote parent education, access to basic needs, and advocacy. Our interventions coordinator closely monitors attendance and connects with families regularly to troubleshoot any truancy issues. Instructional support staff contribute to assisting the teachers in supporting both student academic access, but SEL success as well. 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.</p>	
3.2	<p>Action: JCCS Staff Training (SEL and Restorative Justice focus)</p> <p>Need: 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. Many of our EL students cross over to</p>	<p>Many of our students have been removed from classrooms and schools due to their behavior. JCCS educates staff in trauma informed education, restorative practices, PBIS, and community circles to better understand student reaction and research-based responses to increase outcomes for students. 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</p>	<p>Average number of referrals per student</p> <p>Suspension rate</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>the low-income student group as well and have very similar needs. 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. Unduplicated students need support from staff who can understand their unique needs and circumstances to better support school success.</p> <p>Scope: LEA-wide</p>	<p>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. 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.</p>	
3.4	<p>Action: Probation Officers</p> <p>Need: Many of our FY and socioeconomic disadvantaged students are on formal or informal probation. Having probation officers to support and monitor students can decrease recidivism rates and increase positive interactions with law enforcement.</p> <p>Scope: LEA-wide</p>	<p>JCCS in conjunction with Napa County Probation fund the position of one probation officer at the school. This officer supports with school safety, positive school climate, and positive law enforcement interactions. They do brief counseling and support with students throughout the school day to increase student outcomes with regards to both academic and self-regulatory success. There has been a county wide uptick in gang activity and probation supports in the education of both student and parents as to the impact of gang membership.</p>	Recidivism ; Suspension rate
3.5	<p>Action: Data/information systems and platforms</p> <p>Need:</p>	<p>JCCS utilizes a student information system that integrates with our parent communication system to deliver real-time updates on attendance and academic performance to parents. This enables</p>	Attendance Rate Graduation Rate

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Attendance has been a challenge for our ELs, FY, and socioeconomic disadvantaged students. Current attendance is 86% for all students but 80% for Low SED/FY and 79 for ELs. We need to be able to successfully track attendance and behavior of our students to respond with the appropriate interventions in a timely manner.</p> <p>Scope: LEA-wide</p>	<p>both school staff and parents to review data and implement necessary interventions proactively, preventing negative impacts. Parents receive daily phone calls from the parent liaison when students are absent, providing an opportunity to address underlying issues. Additionally, these data systems support staff in employing continuous improvement practices to enhance student outcomes.</p>	
3.6	<p>Action: Juvenile Hall Staffing</p> <p>Need: 100% of students in Juvenile Court School are considered low income as wards of the court. JCCS provides educational services for incarcerated youth at the Juvenile Hall facility.</p> <p>Scope: Schoolwide</p>	<p>Under federal and state laws, all students, including those in juvenile detention facilities, have the right to receive an education. The Individuals with Disabilities Education Act (IDEA) and various state regulations mandate educational services for incarcerated youth. JCCS provides educational services for incarcerated youth to educate, rehabilitate and provide social and emotional learning supports.</p>	Credit Accumulation School re-enrollment rates
3.7	<p>Action: Fitness and After School Program</p> <p>Need: Parent surveys state that families are seeking out ways to engage their students in prosocial activities during the hours between 2:00 and 5:00 pm. Students on probation are also required by the probation department to engage in supervised activities during those hours. There is an extreme need to provide</p>	<p>The Community School provides an after-school program from the hours of 2:00pm and 5:00pm. Activities include physical fitness at the Sheriff's Activity League, Credit Recover and Homework support, Arts instruction, Esports, Culinary and Media Clubs, and Drivers Education.</p> <p>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.</p>	<p>Percentage of unduplicated students attending the after-school program.</p> <p>Attendance rate increase Chronic absenteeism rate decrease CHKS Suspension rate decrease</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>our socioeconomic disadvantaged students with prosocial activities during the after-school hours to keep them engaged in structured activities.</p> <p>Scope: Schoolwide</p>	We will see a positive effect on our attendance rate and chronic absenteeism and anticipate our suspension rate to decrease over time. More students will also feel safe and connected to school as reported on the California Healthy Kids Survey (CHKS).	

Limited Actions

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

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

n/a

Additional Concentration Grant Funding

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

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	n/a	1:16
Staff-to-student ratio of certificated staff providing direct services to students	n/a	1:16

2025-26 Total Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	\$6,859,302	\$514,489	7.501%	0.000%	7.501%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$2,586,392.55	\$1,018,768.19	\$362,334.36	\$549,650.63	\$4,517,145.73	\$3,262,199.13	\$1,254,946.60

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Academic Curriculum and Interim Assessments	All	No			All Schools		\$0.00	\$6,000.00	\$6,000.00				\$6,000.00	
1	1.2	Professional Development Academic Focus	All	No			All Schools		\$0.00	\$1,000.00	\$1,000.00				\$1,000.00	
1	1.3	Access to technology and support	All	No					\$0.00	\$6,000.00	\$2,000.00	\$4,000.00			\$6,000.00	
1	1.4	Credit Recovery	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		\$0.00	\$6,375.00	\$6,375.00				\$6,375.00	
1	1.5	Camille Creek Facility	All	No			All Schools		\$0.00	\$293,943.75	\$293,943.75				\$293,943.75	
1	1.6	Homeroom teachers to provide academic support to students - small class sizes	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		\$711,995.91	\$0.00	\$609,308.43			\$102,687.48	\$711,995.91	
2	2.1	Employee 3 FTE CTE Teachers	All	No					\$381,111.48	\$30,031.93		\$361,143.41	\$50,000.00		\$411,143.41	
2	2.2	Spirit Horse and other Community Based Learning Activities	All	No			All Schools		\$0.00	\$16,000.00		\$16,000.00			\$16,000.00	
3	3.1	Staffing for SEL support, home visits, and strengthening relationships	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools 6-12		\$474,852.51	\$107,800.00	\$402,216.83	\$149,801.44	\$30,634.24		\$582,652.51	
3	3.2	JCCS Staff Training (SEL and Restorative Justice focus)	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		\$0.00	\$2,000.00	\$2,000.00				\$2,000.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
3	3.3	JCCS general staffing (leadership, office staff)	All	No			All Schools		\$724,201.93	\$1,656.00	\$399,248.94		\$94,437.24	\$232,171.75	\$725,857.93	
3	3.4	Probation Officers	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools Specific Schools: Communi ty School		\$0.00	\$7,000.00	\$7,000.00				\$7,000.00	
3	3.5	Data/information systems and platforms	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		\$0.00	\$9,500.00	\$9,500.00				\$9,500.00	
3	3.6	Juvenile Hall Staffing	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: Court School 6-12		\$288,087.05	\$0.00	\$238,360.65			\$49,726.40	\$288,087.05	
3	3.7	Fitness and After School Program	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: Camille CreekCo mmunity School		\$94,834.08	\$0.00	\$65,324.20			\$29,509.88	\$94,834.08	
3	3.8	Camille Creek Facility	All	No			Specific Schools: Communi ty School		\$0.00	\$293,943.75	\$293,943.75				\$293,943.75	
4	4.1	Fully Staffed Wellness Center	All Students with Disabilities	No			Specific Schools: Camille Creek		\$31,500.55	\$70,122.80	\$60,000.00	\$40,624.35		\$999.00	\$101,623.35	
4	4.2	VILS Tech	All Students with Disabilities	No			All Schools		\$87,287.68	\$13,625.00	\$13,625.00	\$25,831.45	\$39,068.71	\$22,387.52	\$100,912.68	
4	4.3	School Social Worker	All Students with Disabilities	No			All Schools		\$159,793.15	\$0.00		\$87,886.22	\$39,948.37	\$31,958.56	\$159,793.15	
4	4.4	Indirect Cost	All Students with Disabilities	No			All Schools		\$0.00	\$350,000.00	\$176,546.00	\$105,570.00	\$15,514.00	\$52,370.00	\$350,000.00	
5	5.1	Collaboration with Partner Agencies	All Students with Disabilities	No			All Schools		\$246,827.55	\$0.00		\$126,255.71	\$92,731.80	\$27,840.04	\$246,827.55	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
5	5.2	Post graduation planning	All Students with Disabilities	No			All Schools		\$30,634.24	\$0.00		\$30,634.24			\$30,634.24	
5	5.3	Council Meetings and Information and Data Sharing	All Students with Disabilities	No			All Schools		\$0.00	\$39,948.37		\$39,948.37			\$39,948.37	
5	5.4	Early Childhood Connections	All Students with Disabilities	No			All Schools		\$16,783.00	\$0.00		\$16,783.00			\$16,783.00	
5	5.5	Training Program	All Students with Disabilities	No			All Schools		\$14,290.00	\$0.00		\$14,290.00			\$14,290.00	
6	6.1	Countywide Expulsion Plan	All Students with Disabilities	No			All Schools		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
6	6.2	Coordination	All Students with Disabilities	No			All Schools		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

2025-26 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$6,859,302	\$514,489	7.501%	0.000%	7.501%	\$1,340,085.11	0.000%	19.537 %	Total:	\$1,340,085.11
								LEA-wide Total:	\$1,036,400.26
								Limited Total:	\$0.00
								Schoolwide Total:	\$303,684.85

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	1.4	Credit Recovery	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$6,375.00	
1	1.6	Homeroom teachers to provide academic support to students - small class sizes	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$609,308.43	
3	3.1	Staffing for SEL support, home visits, and strengthening relationships	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$402,216.83	
3	3.2	JCCS Staff Training (SEL and Restorative Justice focus)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$2,000.00	
3	3.4	Probation Officers	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$7,000.00	
3	3.5	Data/information systems and platforms	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$9,500.00	
3	3.6	Juvenile Hall Staffing	Yes	Schoolwide	English Learners Foster Youth	Specific Schools: Court School	\$238,360.65	

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 (%)
					Low Income	6-12		
3	3.7	Fitness and After School Program	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Camille Creek	\$65,324.20	

2024-25 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$3,506,892.11	\$3,707,335.00

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	Academic Curriculum and Interim Assessments	No	\$7,622.00	\$5,213
1	1.2	Professional Development Academic Focus	No	\$700.00	\$700
1	1.3	Access to technology and support	No	\$6,910.00	\$5,780
1	1.4	Credit Recovery	Yes	\$6,375.00	\$6,375
1	1.5	Camille Creek Facility	No	\$288,994.00	\$288,667
1	1.6	Homeroom teachers to provide academic support to students - small class sizes	Yes	\$606,404.00	\$635,375
2	2.1	Employee 2 FTE CTE Teachers	No	\$249,361.00	\$352,932
2	2.2	Spirit Horse and other Community Based Learning Activities	No	\$37,709.00	\$16,000
3	3.1	Staffing for SEL support, home visits, and strengthening relationships	Yes	\$635,475.00	\$577,813
3	3.2	JCCS Staff Training (SEL and Restorative Justice focus)	Yes	\$700.00	0
3	3.3	JCCS general staffing (leadership, office staff)	No	\$691,764.00	\$630,111

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.4	Probation Officers	Yes	\$7,000.00	\$7,000
3	3.5	Data/information systems and platforms	Yes	\$21,100.00	\$36,198
3	3.6	Juvenile Hall Staffing	Yes	\$188,557.00	\$224,244
3	3.7	Fitness and After School Program	Yes	\$27,362.00	\$115,908
3	3.8	Camille Creek Facility	No	\$288,997.00	\$288,667
4	4.1	Fully Staffed Wellness Center	No	\$98,000.00	\$46,216
4	4.2	VILS Tech	No	\$23,489.00	\$80,515
4	4.3	School Social Worker	No	\$83,910.11	\$152,381
4	4.4	Indirect Cost	No	\$16,403.00	
5	5.1	Collaboration with Partner Agencies	No	\$151,851.00	\$237,240
5	5.2	Post graduation planning	No	\$20,411.00	0
5	5.3	Council Meetings and Information and Data Sharing	No	\$16,725.00	0
5	5.4	Early Childhood Connections	No	\$16,783.00	0

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
5	5.5	Training Program	No	\$14,290.00	0
6	6.1	Countywide Expulsion Plan	No	\$0.00	0
6	6.2	Coordination	No	\$0.00	0

2024-25 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
	\$1,295,740.00	\$1,310,103.00	(\$14,363.00)	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.4	Credit Recovery	Yes	\$6,375.00	\$6,375		
1	1.6	Homeroom teachers to provide academic support to students - small class sizes	Yes	\$606,404.00	\$635,375		
3	3.1	Staffing for SEL support, home visits, and strengthening relationships	Yes	\$480,652.00	\$408,809		
3	3.2	JCCS Staff Training (SEL and Restorative Justice focus)	Yes	\$700.00	\$0		
3	3.4	Probation Officers	Yes	\$7,000.00	\$7,000		
3	3.5	Data/information systems and platforms	Yes	\$21,100.00	\$17,848		
3	3.6	Juvenile Hall Staffing	Yes	\$146,147.00	\$171,389		
3	3.7	Fitness and After School Program	Yes	\$27,362.00	\$63,307		

2024-25 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
			0.000%	\$1,310,103.00	0.000%	0.000%	\$0.00	0.000%

Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

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

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

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

- Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (*EC* sections 52064[b][1] and [2]).
 - **NOTE:** As specified in *EC* Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to *EC* Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, *EC* Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.
- Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (*EC* sections 52064[b][6], [8], and [11]).

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

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

The revised LCAP template for the 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023 and Senate Bill 153, Chapter 38, Statutes of 2024.

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

General Information

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

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

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

Reflections: Annual Performance

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

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

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

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

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;

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

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

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

Reflections: Technical Assistance

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

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

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

Comprehensive Support and Improvement

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

Schools Identified

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

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

Support for Identified Schools

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

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

Monitoring and Evaluating Effectiveness

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

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

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive

strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard, accountability, and improvement across the state priorities and locally identified priorities (*EC* Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

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

Requirements

School districts and COEs: [EC Section 52060\(q\)](#) and [EC Section 52066\(q\)](#) specify the educational partners that must be consulted when developing the LCAP:

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

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

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

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

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

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

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

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

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

Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

Educational Partners

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

Process for Engagement

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

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

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

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

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

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

Requirement to Address the LCFF State Priorities

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

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

- (A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and
- (B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school’s educators, if applicable.

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).

- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

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

Broad Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Maintenance of Progress Goal

Description

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

- Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP.

- The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results:

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

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

- The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.
- **Required metrics for actions supported by LREBG funds:** To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.
 - The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric

- Enter the metric number.

Metric

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

Baseline

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

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

Year 1 Outcome

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

Year 2 Outcome

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

Target for Year 3 Outcome

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

Current Difference from Baseline

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

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

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

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

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

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

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

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

Actions:

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

Action #

- Enter the action number.

Title

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

Description

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

Total Funds

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

Contributing

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

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

Required Actions

For English Learners and Long-Term English Learners

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

- If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.

For Technical Assistance

- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

For Lowest Performing Dashboard Indicators

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

For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.
 - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to [EC Section 32526\(d\)](#). For information related to the required needs assessment please see the Program Information tab on the [LREBG Program Information](#) web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the [California Statewide System of Support LREBG Resources](#) web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32526(d).
 - School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.
 - As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in [EC Section 32526\(c\)\(2\)](#).
 - LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:

- Identify the action as an LREBG action;
- Include an explanation of how research supports the selected action;
- Identify the metric(s) being used to monitor the impact of the action; and
- Identify the amount of LREBG funds being used to support the action.

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

Purpose

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

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

Statutory Requirements

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

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

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

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and

- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

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

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

For School Districts Only

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

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

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

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

Projected Additional 15 percent LCFF Concentration Grant

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

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

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

LCFF Carryover — Percentage

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

LCFF Carryover — Dollar

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

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

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

Required Descriptions:

LEA-wide and Schoolwide Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

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

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

Metric(s) to Monitor Effectiveness

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

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

Limited Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

Metric(s) to Monitor Effectiveness

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

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

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

Additional Concentration Grant Funding

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

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

Provide the following descriptions, as applicable to the LEA:

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

- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

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

Action Tables

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

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

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

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

Total Planned Expenditures Table

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

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

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

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

- **Note:** Equity Multiplier funds must be included in the “Other State Funds” category, not in the “LCFF Funds” category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA’s LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

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

LCFF Carryover Table

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

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

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

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.
- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**

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

LCFF Carryover Table

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

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

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

Item: 2.F.
June 3, 2025
Board Meeting

TITLE: Public Hearing on the Proposed 2025-26 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 2025-26 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 10, 2025 Board meeting.

FUNDING SOURCE: All NCOE Funds.

SPECIFIC RECOMMENDATION: Hear public input regarding the proposed 2025-26 budget as presented.

PREPARED BY: Joshua Schultz, Deputy Superintendent

ANNUAL BUDGET REPORT:

July 1, 2025 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:

Adoption Date: June 10, 2025

Place: Napa County Office of
Education

Signed:

Date: June 3, 2025

Clerk/Secretary of the County Board

Time: 3:00pm

(Original signature required)

Printed Name: Barbara Nemko

Title: Superintendent

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 funded ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.	X	
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?		
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 (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the 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:	X	
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		
		• Adoption date of the LCAP or an update to the LCAP		
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?		
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

X 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

Date of Meeting: June 10, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Barbara Nemko

Title: Superintendent

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

2025-26 Proposed Budget Assumptions

2025-26 Unrestricted Budget

Total Unrestricted Revenue

- General Fund: \$13,803,714

LCFF Revenue Assumptions

- \$17,341,823 County P-2 property taxes
- \$1,450,300 Minimum state aid
- \$700,000 Differentiated Assistance
- \$15,094 EPA
- (\$6,821,666) Special education transfer set at 39.34%
- (\$3,714,226) SRAF transfer of excess property tax to fund county court system
- COLA: 2.30%
- ADA

	ADA	3-Year Rolling Average
2022-23 R-1	78.37	N/A
2023-24 P-A	71.40	95.75
2024-25 Est.	73.87	83.24
2025-26 Est.	73.87	75.47

Unrestricted Revenue Compared to 2024-25 Estimated Actuals

- (\$280,000) Frontline shared cost MOU with districts
- (\$47,000) Geo Lead awards
- (\$42,000) Support contracts with districts

Unrestricted Expenditure Compared to 2024-25 Estimated Actuals

- \$308,000 SRAF Increase
- \$190,000 Decrease in indirect transfer into Fund 01
- \$122,000 Capital projects increase
- FTE – Unrestricted Budgets – All Funds

	Certificated FTE	Classified FTE
2023-24	8.28	43.34
2024-25	9.30	45.17
2025-26	8.65	44.34

2024-25 Restricted Budget

Total Restricted Revenue

- General Fund: \$43,322,826
- Child Development: \$7,667,846
- Food Service: \$1,136,041

Restricted Revenue Compared to 2024-25 Estimated Actuals

- \$795,000 Certified Wellness Coach award – Mental Health & PL
- \$627,000 IEEEP Regional TA contract – DR Access
- \$461,000 Capacity Grant – Mental Health & PL
- \$385,000 After School contract with NVUSD – Community Programs
- \$250,000 ESSA CSI COE funds – Camille Creek
- \$250,000 Increased award – SPP TAP
- \$223,000 CTEIG carryover - CCR
- \$128,000 PEPTI award - PEPTI
- (\$7,661,000) AmeriCorps carryover and new awards – Community Programs
- (\$1,277,000) Strong Workforce carryover and new awards not budgeted - CCR
- (\$1,011,000) ESSER Carryover – Community Programs
- (\$940,000) Literacy funding carryover not yet budgeted – Continuous Improvement
- (\$418,000) IEEEP – ECS
- (\$370,000) Golden State Pathways carryover spend down – CCR
- (\$362,000) Student Behavioral Health awards – Mental Health & PL
- (\$269,000) Prevention awards – Community Programs
- (\$117,000) Title 1 carryover spend down – Camille Creek

Restricted Expenditure Compared to 2024-25 Estimated Actuals

- All new and adjusted grants and contracts have expenditure budgets that match available revenue.
- Fund Balance one-time funds received in prior years in the amount of \$2,911,000 have been brought into expenditure budgets. This includes Infant Program, Student Enrichment Block Grant, Medi-Cal Billing, and others.
- Fund Balance not intended for expenditure in 2025-26 or not yet allocated, has been left in Fund Balance in the amount of \$237,633. This includes Student Support and Enrichment Block Grant.
- FTE – Restricted Budgets – All Funds

	Certificated FTE	Classified FTE
2023-24	78.03	145.59
2024-25	63.03	141.22
2025-26	65.50	135.78

2025-26 and 2026-27 MYP Assumptions

Revenues

- Estimated LCFF growth based on statutory COLA estimates from the SSC Dartboard

	COLA
2022-23	6.56%
2023-24	8.22%
2024-25	1.07%
2025-26	2.30%
2026-27	3.52%
2027-28	3.63%
2028-29	3.49%
2029-30	3.39%

Expenditures

- Future year salaries are based on the 2025-26 NCFT negotiated agreement and estimated increases for Classified and Management.
- Classified health and welfare costs budgeted for a 10% increase each year.
- Indirect held level at 11.19%.
- PERS and STRS employer contribution rates estimated to increase:

	PERS	SSCAL PERS Rates	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%	25.37%	19.10%
2023-24	26.680%	26.68%	19.10%
2024-25	27.050%	27.05%	19.10%
2025-26		26.81%	19.10%
2026-27		26.90%	19.10%
2027-28		27.80%	19.10%
2028-29		27.40%	19.10%

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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)		17,437.66	0.00%	17,437.66	0.00%	17,437.66
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	12,686,919.88	-1.71%	12,470,578.88	-1.42%	12,294,089.88
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	50,437.71	0.00%	50,437.71	0.00%	50,437.71
4. Other Local Revenues	8600-8799	1,066,356.04	0.00%	1,066,356.04	0.00%	1,066,356.04
5. Other Financing Sources						
a. Transfers In	8900-8929	4,440.00	0.00%	4,440.00	0.00%	4,440.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,339,437.42)	0.00%	(1,339,437.42)	0.00%	(1,339,437.42)
6. Total (Sum lines A1 thru A5c)		12,468,716.21	-1.74%	12,252,375.21	-1.44%	12,075,886.21
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,368,994.42		1,418,504.52
b. Step & Column Adjustment				14,912.45		15,201.13
c. Cost-of-Living Adjustment				34,597.65		35,842.64
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,368,994.42	3.62%	1,418,504.52	3.60%	1,469,548.29
2. Classified Salaries						
a. Base Salaries				5,019,870.19		5,252,769.95
b. Step & Column Adjustment				107,403.01		109,583.02
c. Cost-of-Living Adjustment				125,496.75		134,058.82
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,019,870.19	4.64%	5,252,769.95	4.64%	5,496,411.79
3. Employee Benefits	3000-3999	2,307,197.99	3.12%	2,379,205.64	3.12%	2,453,460.65
4. Books and Supplies	4000-4999	600,301.68	0.00%	600,301.68	0.00%	600,301.68
5. Services and Other Operating Expenditures	5000-5999	3,016,921.02	0.00%	3,016,921.02	0.00%	3,016,921.02
6. Capital Outlay	6000-6999	330,500.00	-87.90%	40,000.00	0.00%	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,302,113.50	0.05%	4,304,113.50	0.56%	4,328,411.50
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,301,311.36)	0.00%	(4,301,311.36)	0.00%	(4,301,311.36)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,440.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,649,027.44	0.49%	12,710,504.95	3.09%	13,103,743.57
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(180,311.23)		(458,129.74)		(1,027,857.36)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,092,203.10		10,911,891.87		10,453,762.13
2. Ending Fund Balance (Sum lines C and D1)		10,911,891.87		10,453,762.13		9,425,904.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	34,624.39		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	8,739,939.48		8,316,434.13		7,288,576.77
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,137,328.00		2,137,328.00		2,137,328.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,911,891.87		10,453,762.13		9,425,904.77
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,137,328.00		2,137,328.00		2,137,328.00
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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,137,328.00		2,137,328.00		2,137,328.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 Sources	8010-8099	1,294,478.43	0.00%	1,294,478.43	0.00%	1,294,478.43
2. Federal Revenues	8100-8299	7,856,280.38	0.00%	7,856,280.38	0.00%	7,856,280.38
3. Other State Revenues	8300-8599	16,375,859.64	0.00%	16,375,859.64	0.00%	16,375,859.64
4. Other Local Revenues	8600-8799	17,796,207.16	0.00%	17,796,207.16	0.00%	17,796,207.16
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	1,339,437.42	0.00%	1,339,437.42	0.00%	1,339,437.42
6. Total (Sum lines A1 thru A5c)		44,662,263.03	0.00%	44,662,263.03	0.00%	44,662,263.03
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,899,593.97		4,059,438.31
b. Step & Column Adjustment				60,833.65		62,577.74
c. Cost-of-Living Adjustment				99,010.69		100,575.13
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,899,593.97	4.10%	4,059,438.31	4.02%	4,222,591.18
2. Classified Salaries						
a. Base Salaries				15,319,344.42		15,906,458.23
b. Step & Column Adjustment				199,151.42		201,740.58
c. Cost-of-Living Adjustment				387,962.39		393,005.91
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,319,344.42	3.83%	15,906,458.23	3.74%	16,501,204.72
3. Employee Benefits	3000-3999	5,600,901.85	2.47%	5,739,243.12	2.39%	5,876,412.03
4. Books and Supplies	4000-4999	3,260,383.05	0.00%	3,260,383.05	0.00%	3,260,383.05
5. Services and Other Operating Expenditures	5000-5999	16,007,568.98	-21.80%	12,517,422.35	-9.05%	11,384,720.74
6. Capital Outlay	6000-6999	215,000.00	-100.00%	0.00	0.00%	0.00
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	3,416,951.31	0.00%	3,416,951.31	0.00%	3,416,951.31
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	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		47,719,743.58	-5.91%	44,899,896.37	-0.53%	44,662,263.03
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,057,480.55)		(237,633.34)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,295,113.89		237,633.34		0.00
2. Ending Fund Balance (Sum lines C and D1)		237,633.34		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	237,633.34		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		237,633.34		0.00		0.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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)		17,437.66	0.00%	17,437.66	0.00%	17,437.66
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	13,981,398.31	-1.55%	13,765,057.31	-1.28%	13,588,568.31
2. Federal Revenues	8100-8299	7,856,280.38	0.00%	7,856,280.38	0.00%	7,856,280.38
3. Other State Revenues	8300-8599	16,426,297.35	0.00%	16,426,297.35	0.00%	16,426,297.35
4. Other Local Revenues	8600-8799	18,862,563.20	0.00%	18,862,563.20	0.00%	18,862,563.20
5. Other Financing Sources						
a. Transfers In	8900-8929	4,440.00	0.00%	4,440.00	0.00%	4,440.00
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)		57,130,979.24	-0.38%	56,914,638.24	-0.31%	56,738,149.24
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,268,588.39		5,477,942.83
b. Step & Column Adjustment				75,746.10		77,778.87
c. Cost-of-Living Adjustment				133,608.34		136,417.77
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,268,588.39	3.97%	5,477,942.83	3.91%	5,692,139.47
2. Classified Salaries						
a. Base Salaries				20,339,214.61		21,159,228.18
b. Step & Column Adjustment				306,554.43		311,323.60
c. Cost-of-Living Adjustment				513,459.14		527,064.73
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,339,214.61	4.03%	21,159,228.18	3.96%	21,997,616.51
3. Employee Benefits	3000-3999	7,908,099.84	2.66%	8,118,448.76	2.60%	8,329,872.68
4. Books and Supplies	4000-4999	3,860,684.73	0.00%	3,860,684.73	0.00%	3,860,684.73
5. Services and Other Operating Expenditures	5000-5999	19,024,490.00	-18.35%	15,534,343.37	-7.29%	14,401,641.76
6. Capital Outlay	6000-6999	545,500.00	-92.67%	40,000.00	0.00%	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,302,113.50	0.05%	4,304,113.50	0.56%	4,328,411.50
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(884,360.05)	0.00%	(884,360.05)	0.00%	(884,360.05)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,440.00	-100.00%	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	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		60,368,771.02	-4.57%	57,610,401.32	0.27%	57,766,006.60
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,237,791.78)		(695,763.08)		(1,027,857.36)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,387,316.99		11,149,525.21		10,453,762.13
2. Ending Fund Balance (Sum lines C and D1)		11,149,525.21		10,453,762.13		9,425,904.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	34,624.39		0.00		0.00
b. Restricted	9740	237,633.34		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	8,739,939.48		8,316,434.13		7,288,576.77
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,137,328.00		2,137,328.00		2,137,328.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,149,525.21		10,453,762.13		9,425,904.77
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,137,328.00		2,137,328.00		2,137,328.00
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)		2,137,328.00		2,137,328.00		2,137,328.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.54%		3.71%		3.70%
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	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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)		6,032,938.00		6,032,938.00		6,032,938.00
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)		60,368,771.02		57,610,401.32		57,766,006.60
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		60,368,771.02		57,610,401.32		57,766,006.60
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)		60,368,771.02		57,610,401.32		57,766,006.60
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)		1,811,063.13		1,728,312.04		1,732,980.20
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		774,000.00		774,000.00		774,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,811,063.13		1,728,312.04		1,732,980.20
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

NAPA COUNTY OFFICE OF EDUCATION

2025-26

Proposed Budget, General Fund

	2024-25			2025-26		
	Estimated Actuals			Proposed Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES						
LCFF/Property Tax	12,690,039	1,251,749	13,941,788	12,686,920	1,294,478	13,981,398
Federal Revenues	-	17,608,980	17,608,980	-	7,856,280	7,856,280
State Revenues	52,752	17,351,039	17,403,791	50,438	16,375,860	16,426,297
Local Revenues	1,516,380	19,246,376	20,762,756	1,066,356	17,796,207	18,862,563
TOTAL REVENUES	14,259,171	55,458,143	69,717,314	13,803,714	43,322,826	57,126,539
EXPENSES						
Certificated Salaries	1,360,919	3,912,239	5,273,159	1,368,994	3,899,594	5,268,588
Classified Salaries	4,765,147	19,009,223	23,774,370	5,019,870	15,319,344	20,339,215
Employee Benefits	2,360,012	6,288,885	8,648,897	2,307,198	5,600,902	7,908,100
Books & Supplies	563,709	3,397,468	3,961,176	600,302	3,260,383	3,860,685
Services & Operating Exp	3,132,071	21,268,860	24,400,931	3,016,921	16,007,569	19,024,490
Capital Outlay	208,038	532,222	740,260	330,500	215,000	545,500
Other Outgo	3,994,440	-	3,994,440	4,302,114	-	4,302,114
Direct/Indirect Support Costs	(4,493,979)	3,622,533	(871,447)	(4,301,311)	3,416,951	(884,360)
TOTAL EXPENDITURES	11,890,356	58,031,430	69,921,786	12,644,587	47,719,744	60,364,331
Excess/Deficiency	2,368,814	(2,573,287)	(204,473)	1,159,126	(4,396,918)	(3,237,792)
OTHER FINANCING SOURCES/USES						
Transfers In	8,351	-	8,351	-	-	-
Transfers Out	(698,351)	-	(698,351)	-	-	-
Contributions	(1,287,537)	1,287,537	-	(1,339,437)	1,339,437	-
TOTAL OTHER FINANCING	(1,977,537)	1,287,537	(690,000)	(1,339,437)	1,339,437	-
NET INCREASE/DECREASE	391,278	(1,285,750)	(894,473)	(180,311)	(3,057,481)	(3,237,792)
FUND BALANCE						
Beginning Balance	10,700,925	4,580,864	15,281,790	11,092,203	3,295,114	14,387,317
Adjustments		-	-		-	-
ENDING BALANCE	11,092,203	3,295,114	14,387,317	10,911,892	237,633	11,149,525
Components of Fund Balance						
Nonspendable	34,624	-	34,624	34,624	-	34,624
Restricted	89,215	3,295,114	3,384,329	-	237,633	237,633
Committed	-	-	-	-	-	-
Assigned: <i>Counterparty Risk</i>	8,468,345	-	8,468,345	8,739,939.48	-	8,739,939
Assigned: <i>Capital Projects</i>	-	-	-	-	-	-
Reserve for Economic Uncertainties 3%	2,500,019	-	2,500,019	2,137,328	-	2,137,328
UNASSIGNED ENDING FUND BALANCE	-	-	-	-	-	-

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	12,690,038.83	1,251,748.79	13,941,787.62	12,686,919.88	1,294,478.43	13,981,398.31	0.3%
2) Federal Revenue		8100-8299	0.00	17,608,979.52	17,608,979.52	0.00	7,856,280.38	7,856,280.38	-55.4%
3) Other State Revenue		8300-8599	52,751.51	17,351,038.99	17,403,790.50	50,437.71	16,375,859.64	16,426,297.35	-5.6%
4) Other Local Revenue		8600-8799	1,516,380.23	19,246,375.66	20,762,755.89	1,066,356.04	17,796,207.16	18,862,563.20	-9.2%
5) TOTAL, REVENUES			14,259,170.57	55,458,142.96	69,717,313.53	13,803,713.63	43,322,825.61	57,126,539.24	-18.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,360,919.36	3,912,239.49	5,273,158.85	1,368,994.42	3,899,593.97	5,268,588.39	-0.1%
2) Classified Salaries		2000-2999	4,765,146.82	19,009,223.35	23,774,370.17	5,019,870.19	15,319,344.42	20,339,214.61	-14.4%
3) Employee Benefits		3000-3999	2,360,011.71	6,288,885.40	8,648,897.11	2,307,197.99	5,600,901.85	7,908,099.84	-8.6%
4) Books and Supplies		4000-4999	563,708.51	3,397,467.64	3,961,176.15	600,301.68	3,260,383.05	3,860,684.73	-2.5%
5) Services and Other Operating Expenditures		5000-5999	3,132,071.39	21,268,859.74	24,400,931.13	3,016,921.02	16,007,568.98	19,024,490.00	-22.0%
6) Capital Outlay		6000-6999	208,038.49	532,221.53	740,260.02	330,500.00	215,000.00	545,500.00	-26.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,994,439.50	0.00	3,994,439.50	4,302,113.50	0.00	4,302,113.50	7.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,493,979.44)	3,622,532.72	(871,446.72)	(4,301,311.36)	3,416,951.31	(884,360.05)	1.5%
9) TOTAL, EXPENDITURES			11,890,356.34	58,031,429.87	69,921,786.21	12,644,587.44	47,719,743.58	60,364,331.02	-13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,368,814.23	(2,573,286.91)	(204,472.68)	1,159,126.19	(4,396,917.97)	(3,237,791.78)	1,483.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	8,351.12	0.00	8,351.12	4,440.00	0.00	4,440.00	-46.8%
b) Transfers Out		7600-7629	698,351.12	0.00	698,351.12	4,440.00	0.00	4,440.00	-99.4%
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	(1,287,536.62)	1,287,536.62	0.00	(1,339,437.42)	1,339,437.42	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,977,536.62)	1,287,536.62	(690,000.00)	(1,339,437.42)	1,339,437.42	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			391,277.61	(1,285,750.29)	(894,472.68)	(180,311.23)	(3,057,480.55)	(3,237,791.78)	262.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,700,925.49	4,580,864.18	15,281,789.67	11,092,203.10	3,295,113.89	14,387,316.99	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			10,700,925.49	4,580,864.18	15,281,789.67	11,092,203.10	3,295,113.89	14,387,316.99	-5.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,700,925.49	4,580,864.18	15,281,789.67	11,092,203.10	3,295,113.89	14,387,316.99	-5.9%
2) Ending Balance, June 30 (E + F1e)			11,092,203.10	3,295,113.89	14,387,316.99	10,911,891.87	237,633.34	11,149,525.21	-22.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	34,624.39	0.00	34,624.39	34,624.39	0.00	34,624.39	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	89,214.66	0.00	89,214.66	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	3,295,113.89	3,295,113.89	0.00	237,633.34	237,633.34	-92.8%
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	8,468,345.05	0.00	8,468,345.05	8,739,939.48	0.00	8,739,939.48	3.2%
Reserve for Counterparty Risk	0000	9780	8,468,345.05		8,468,345.05			0.00	
Reserve for Counterparty Risk	0000	9780			0.00	8,739,939.48		8,739,939.48	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,500,019.00	0.00	2,500,019.00	2,137,328.00	0.00	2,137,328.00	-14.5%
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	18,360,545.76	3,159,056.75	21,519,602.51				
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	34,624.39	0.00	34,624.39				
d) with Fiscal Agent/Trustee		9135	752,432.01	0.00	752,432.01				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	204,812.76	204,812.76				
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				

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	89,214.66	0.00	89,214.66				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			19,236,816.82	3,363,869.51	22,600,686.33				
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	3,256,058.20	0.00	3,256,058.20				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			3,256,058.20	0.00	3,256,058.20				
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)			15,980,758.62	3,363,869.51	19,344,628.13				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,150,300.00	0.00	2,150,300.00	2,150,300.00	0.00	2,150,300.00	0.0%
Education Protection Account State Aid - Current Year		8012	18,742.00	0.00	18,742.00	16,463.08	0.00	16,463.08	-12.2%
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	45,258.00	0.00	45,258.00	45,258.00	0.00	45,258.00	0.0%
Timber Yield Tax		8022	.98	0.00	.98	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	16,451,557.00	0.00	16,451,557.00	16,451,557.00	0.00	16,451,557.00	0.0%
Unsecured Roll Taxes		8042	538,636.00	0.00	538,636.00	538,636.00	0.00	538,636.00	0.0%
Prior Years' Taxes		8043	5,989.06	0.00	5,989.06	5,150.00	0.00	5,150.00	-14.0%
Supplemental Taxes		8044	301,221.99	0.00	301,221.99	301,222.00	0.00	301,222.00	0.0%

Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	9,799,096.00	0.00	9,799,096.00	9,807,451.00	0.00	9,807,451.00	0.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,310,801.03	0.00	29,310,801.03	29,316,037.08	0.00	29,316,037.08	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	(16,620,762.20)	1,251,748.79	(15,369,013.41)	(16,629,117.20)	1,294,478.43	(15,334,638.77)	-0.2%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,690,038.83	1,251,748.79	13,941,787.62	12,686,919.88	1,294,478.43	13,981,398.31	0.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	3,912,264.63	3,912,264.63	0.00	4,021,151.44	4,021,151.44	2.8%
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		46,030.00	46,030.00		45,979.00	45,979.00	-0.1%
Title I, Part D, Local Delinquent Programs	3025	8290		269,816.64	269,816.64		152,117.00	152,117.00	-43.6%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		2,592,939.44	2,592,939.44		1,408,200.71	1,408,200.71	-45.7%
Career and Technical Education	3500-3599	8290		123,486.00	123,486.00		123,000.00	123,000.00	-0.4%
All Other Federal Revenue	All Other	8290	0.00	10,664,442.81	10,664,442.81	0.00	2,105,832.23	2,105,832.23	-80.3%
TOTAL, FEDERAL REVENUE			0.00	17,608,979.52	17,608,979.52	0.00	7,856,280.38	7,856,280.38	-55.4%
OTHER STATE REVENUE									
Other State Apportionments									
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	1,619,779.15	1,619,779.15	0.00	1,619,779.15	1,619,779.15	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	26,860.00	0.00	26,860.00	26,860.00	0.00	26,860.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	16,984.51	9,000.00	25,984.51	14,670.71	1,455.98	16,126.69	-37.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,413,006.37	2,413,006.37		2,353,006.37	2,353,006.37	-2.5%
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		263,611.00	263,611.00		204,305.50	204,305.50	-22.5%
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		1,959,055.28	1,959,055.28		2,182,316.00	2,182,316.00	11.4%
Arts and Music in Schools (Prop 28)	6770	8590		87,693.00	87,693.00		87,092.00	87,092.00	-0.7%
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	8,907.00	10,998,894.19	11,007,801.19	8,907.00	9,927,904.64	9,936,811.64	-9.7%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			52,751.51	17,351,038.99	17,403,790.50	50,437.71	16,375,859.64	16,426,297.35	-5.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	502,033.48	0.00	502,033.48	501,500.00	0.00	501,500.00	-0.1%
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	534,691.62	12,191,343.63	12,726,035.25	177,500.00	10,662,299.80	10,839,799.80	-14.8%
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	4,871,700.23	4,871,700.23	0.00	5,708,424.80	5,708,424.80	17.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	479,655.13	2,183,331.80	2,662,986.93	387,356.04	1,425,482.56	1,812,838.60	-31.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,516,380.23	19,246,375.66	20,762,755.89	1,066,356.04	17,796,207.16	18,862,563.20	-9.2%
TOTAL, REVENUES			14,259,170.57	55,458,142.96	69,717,313.53	13,803,713.63	43,322,825.61	57,126,539.24	-18.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	668,434.57	1,051,873.77	1,720,308.34	617,035.95	1,119,397.57	1,736,433.52	0.9%
Certificated Pupil Support Salaries		1200	2,500.00	362,909.60	365,409.60	1,250.00	479,876.75	481,126.75	31.7%
Certificated Supervisors' and Administrators' Salaries		1300	689,984.79	2,497,456.12	3,187,440.91	750,708.47	2,300,319.65	3,051,028.12	-4.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,360,919.36	3,912,239.49	5,273,158.85	1,368,994.42	3,899,593.97	5,268,588.39	-0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	152,553.93	8,971,589.10	9,124,143.03	160,127.48	6,472,394.15	6,632,521.63	-27.3%
Classified Support Salaries		2200	111,468.91	874,632.00	986,100.91	115,221.63	1,011,900.04	1,127,121.67	14.3%
Classified Supervisors' and Administrators' Salaries		2300	3,521,975.92	8,501,336.01	12,023,311.93	3,668,193.95	7,149,489.42	10,817,683.37	-10.0%
Clerical, Technical and Office Salaries		2400	972,760.94	661,666.24	1,634,427.18	1,071,887.13	661,791.05	1,733,678.18	6.1%
Other Classified Salaries		2900	6,387.12	0.00	6,387.12	4,440.00	23,769.76	28,209.76	341.7%
TOTAL, CLASSIFIED SALARIES			4,765,146.82	19,009,223.35	23,774,370.17	5,019,870.19	15,319,344.42	20,339,214.61	-14.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	227,977.45	1,331,020.95	1,558,998.40	207,338.63	1,318,631.63	1,525,970.26	-2.1%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS		3201-3202	1,299,927.42	3,240,760.93	4,540,688.35	1,369,439.80	2,841,600.54	4,211,040.34	-7.3%
OASDI/Medicare/Alternative		3301-3302	87,114.12	563,162.45	650,276.57	90,454.93	503,898.43	594,353.36	-8.6%
Health and Welfare Benefits		3401-3402	264,128.67	442,349.77	706,478.44	311,063.84	359,697.68	670,761.52	-5.1%
Unemployment Insurance		3501-3502	6,946.77	16,129.00	23,075.77	3,015.34	9,344.76	12,360.10	-46.4%
Workers' Compensation		3601-3602	117,229.11	465,153.76	582,382.87	118,108.99	355,025.12	473,134.11	-18.8%
OPEB, Allocated		3701-3702	288,667.14	0.00	288,667.14	139,691.28	0.00	139,691.28	-51.6%
OPEB, Active Employees		3751-3752	61,856.07	209,408.61	271,264.68	61,920.22	189,507.23	251,427.45	-7.3%
Other Employee Benefits		3901-3902	6,164.96	20,899.93	27,064.89	6,164.96	23,196.46	29,361.42	8.5%
TOTAL, EMPLOYEE BENEFITS			2,360,011.71	6,288,885.40	8,648,897.11	2,307,197.99	5,600,901.85	7,908,099.84	-8.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	8,274.23	8,274.23	4,000.00	0.00	4,000.00	-51.7%
Books and Other Reference Materials		4200	12,659.61	112,749.33	125,408.94	6,002.76	41,995.15	47,997.91	-61.7%
Materials and Supplies		4300	317,284.31	2,108,349.55	2,425,633.86	360,048.92	2,306,805.95	2,666,854.87	9.9%
Noncapitalized Equipment		4400	233,764.59	1,113,901.45	1,347,666.04	200,250.00	876,383.06	1,076,633.06	-20.1%
Food		4700	0.00	54,193.08	54,193.08	30,000.00	35,198.89	65,198.89	20.3%
TOTAL, BOOKS AND SUPPLIES			563,708.51	3,397,467.64	3,961,176.15	600,301.68	3,260,383.05	3,860,684.73	-2.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	184,372.93	12,871,294.62	13,055,667.55	114,398.82	8,642,335.39	8,756,734.21	-32.9%
Travel and Conferences		5200	219,643.23	758,834.44	978,477.67	185,788.58	984,155.74	1,169,944.32	19.6%
Dues and Memberships		5300	68,305.01	8,095.00	76,400.01	63,900.00	8,620.00	72,520.00	-5.1%
Insurance		5400 - 5450	246,600.00	0.00	246,600.00	295,000.00	0.00	295,000.00	19.6%
Operations and Housekeeping Services		5500	231,500.00	33,037.33	264,537.33	239,000.00	45,000.00	284,000.00	7.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	167,566.50	283,979.54	451,546.04	226,778.52	222,307.96	449,086.48	-0.5%
Transfers of Direct Costs		5710	(116,302.35)	116,302.35	0.00	(101,003.22)	101,003.22	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(184,356.66)	0.00	(184,356.66)	(187,365.53)	0.00	(187,365.53)	1.6%
Professional/Consulting Services and Operating Expenditures		5800	2,068,726.11	7,144,234.45	9,212,960.56	1,904,529.51	5,933,526.33	7,838,055.84	-14.9%
Communications		5900	246,016.62	53,082.01	299,098.63	275,894.34	70,620.34	346,514.68	15.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,132,071.39	21,268,859.74	24,400,931.13	3,016,921.02	16,007,568.98	19,024,490.00	-22.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	57,407.86	128,332.77	185,740.63	150,000.00	0.00	150,000.00	-19.2%
Buildings and Improvements of Buildings		6200	100,323.14	15,000.00	115,323.14	110,000.00	15,000.00	125,000.00	8.4%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	50,307.49	388,888.76	439,196.25	70,500.00	200,000.00	270,500.00	-38.4%
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			208,038.49	532,221.53	740,260.02	330,500.00	215,000.00	545,500.00	-26.3%
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		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		7299	3,411,342.00	0.00	3,411,342.00	3,714,226.00	0.00	3,714,226.00	8.9%
Debt Service									
Debt Service - Interest		7438	328,097.50	0.00	328,097.50	317,887.50	0.00	317,887.50	-3.1%
Other Debt Service - Principal		7439	255,000.00	0.00	255,000.00	270,000.00	0.00	270,000.00	5.9%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,994,439.50	0.00	3,994,439.50	4,302,113.50	0.00	4,302,113.50	7.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,622,532.72)	3,622,532.72	0.00	(3,416,951.31)	3,416,951.31	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(871,446.72)	0.00	(871,446.72)	(884,360.05)	0.00	(884,360.05)	1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,493,979.44)	3,622,532.72	(871,446.72)	(4,301,311.36)	3,416,951.31	(884,360.05)	1.5%
TOTAL, EXPENDITURES			11,890,356.34	58,031,429.87	69,921,786.21	12,644,587.44	47,719,743.58	60,364,331.02	-13.7%
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	8,351.12	0.00	8,351.12	4,440.00	0.00	4,440.00	-46.8%
(a) TOTAL, INTERFUND TRANSFERS IN			8,351.12	0.00	8,351.12	4,440.00	0.00	4,440.00	-46.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	690,000.00	0.00	690,000.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,351.12	0.00	8,351.12	4,440.00	0.00	4,440.00	-46.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			698,351.12	0.00	698,351.12	4,440.00	0.00	4,440.00	-99.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) 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	(1,387,536.62)	1,387,536.62	0.00	(1,414,005.42)	1,414,005.42	0.00	0.0%
Contributions from Restricted Revenues		8990	100,000.00	(100,000.00)	0.00	74,568.00	(74,568.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,287,536.62)	1,287,536.62	0.00	(1,339,437.42)	1,339,437.42	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,977,536.62)	1,287,536.62	(690,000.00)	(1,339,437.42)	1,339,437.42	0.00	-100.0%

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	12,690,038.83	1,251,748.79	13,941,787.62	12,686,919.88	1,294,478.43	13,981,398.31	0.3%
2) Federal Revenue		8100-8299	0.00	17,608,979.52	17,608,979.52	0.00	7,856,280.38	7,856,280.38	-55.4%
3) Other State Revenue		8300-8599	52,751.51	17,351,038.99	17,403,790.50	50,437.71	16,375,859.64	16,426,297.35	-5.6%
4) Other Local Revenue		8600-8799	1,516,380.23	19,246,375.66	20,762,755.89	1,066,356.04	17,796,207.16	18,862,563.20	-9.2%
5) TOTAL, REVENUES			14,259,170.57	55,458,142.96	69,717,313.53	13,803,713.63	43,322,825.61	57,126,539.24	-18.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	1,290,083.41	22,655,305.55	23,945,388.96	1,375,475.24	15,254,830.59	16,630,305.83	-30.5%
2) Instruction - Related Services	2000-2999		1,579,681.98	28,240,802.44	29,820,484.42	1,706,790.43	25,082,538.54	26,789,328.97	-10.2%
3) Pupil Services	3000-3999		134,331.33	2,313,041.51	2,447,372.84	255,723.48	2,982,038.83	3,237,762.31	32.3%
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		0.00	1,141.00	1,141.00	0.00	1,141.00	1,141.00	0.0%
7) General Administration	7000-7999		4,042,662.43	3,677,867.72	7,720,530.15	4,062,847.05	3,469,384.31	7,532,231.36	-2.4%
8) Plant Services	8000-8999		849,157.69	1,143,271.65	1,992,429.34	941,637.74	929,810.31	1,871,448.05	-6.1%
9) Other Outgo	9000-9999		3,994,439.50	0.00	3,994,439.50	4,302,113.50	0.00	4,302,113.50	7.7%
10) TOTAL, EXPENDITURES			11,890,356.34	58,031,429.87	69,921,786.21	12,644,587.44	47,719,743.58	60,364,331.02	-13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,368,814.23	(2,573,286.91)	(204,472.68)	1,159,126.19	(4,396,917.97)	(3,237,791.78)	1,483.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	8,351.12	0.00	8,351.12	4,440.00	0.00	4,440.00	-46.8%
b) Transfers Out		7600-7629	698,351.12	0.00	698,351.12	4,440.00	0.00	4,440.00	-99.4%
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	(1,287,536.62)	1,287,536.62	0.00	(1,339,437.42)	1,339,437.42	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,977,536.62)	1,287,536.62	(690,000.00)	(1,339,437.42)	1,339,437.42	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			391,277.61	(1,285,750.29)	(894,472.68)	(180,311.23)	(3,057,480.55)	(3,237,791.78)	262.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,700,925.49	4,580,864.18	15,281,789.67	11,092,203.10	3,295,113.89	14,387,316.99	-5.9%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			10,700,925.49	4,580,864.18	15,281,789.67	11,092,203.10	3,295,113.89	14,387,316.99	-5.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,700,925.49	4,580,864.18	15,281,789.67	11,092,203.10	3,295,113.89	14,387,316.99	-5.9%
2) Ending Balance, June 30 (E + F1e)			11,092,203.10	3,295,113.89	14,387,316.99	10,911,891.87	237,633.34	11,149,525.21	-22.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	34,624.39	0.00	34,624.39	34,624.39	0.00	34,624.39	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	89,214.66	0.00	89,214.66	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	3,295,113.89	3,295,113.89	0.00	237,633.34	237,633.34	-92.8%
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	8,468,345.05	0.00	8,468,345.05	8,739,939.48	0.00	8,739,939.48	3.2%
Reserve for Counterparty Risk	0000	9780	8,468,345.05		8,468,345.05			0.00	
Reserve for Counterparty Risk	0000	9780			0.00	8,739,939.48		8,739,939.48	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,500,019.00	0.00	2,500,019.00	2,137,328.00	0.00	2,137,328.00	-14.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6018	Student Support and Enrichment Block Grant	268,130.00	204,303.96
6266	Educator Effectiveness, FY 2021-22	150,000.00	0.00
6383	Golden State Pathways Program	615,452.00	0.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	1,149,150.92	1,587.71
6620	Reversing Opioid Overdoses	13,098.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	181,810.00	0.00
7399	LCFF Equity Multiplier	190,480.00	0.00
7810	Other Restricted State	27,635.57	0.00
9010	Other Restricted Local	699,357.40	31,741.67
Total, Restricted Balance		3,295,113.89	237,633.34

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	14,496,318.21	14,462,792.94	-0.2%
2) Federal Revenue		8100-8299	4,649,830.00	4,649,830.00	0.0%
3) Other State Revenue		8300-8599	1,064,122.00	1,383,108.00	30.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,210,270.21	20,495,730.94	1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	20,210,270.21	20,495,730.94	1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,210,270.21	20,495,730.94	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	121,929.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			121,929.37		
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)			121,929.37		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	14,496,318.21	14,462,792.94	-0.2%
TOTAL, LCFF SOURCES			14,496,318.21	14,462,792.94	-0.2%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	4,649,830.00	4,649,830.00	0.0%
TOTAL, FEDERAL REVENUE			4,649,830.00	4,649,830.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	1,064,122.00	1,383,108.00	30.0%
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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,064,122.00	1,383,108.00	30.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
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			0.00	0.00	0.0%
TOTAL, REVENUES			20,210,270.21	20,495,730.94	1.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,649,830.00	4,649,830.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	1,064,122.00	1,383,108.00	30.0%
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	14,496,318.21	14,462,792.94	-0.2%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,210,270.21	20,495,730.94	1.4%
TOTAL, EXPENDITURES			20,210,270.21	20,495,730.94	1.4%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	14,496,318.21	14,462,792.94	-0.2%
2) Federal Revenue		8100-8299	4,649,830.00	4,649,830.00	0.0%
3) Other State Revenue		8300-8599	1,064,122.00	1,383,108.00	30.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,210,270.21	20,495,730.94	1.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	20,210,270.21	20,495,730.94	1.4%
10) TOTAL, EXPENDITURES			20,210,270.21	20,495,730.94	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,181,022.44	840,924.90	-28.8%
3) Other State Revenue		8300-8599	6,100,414.56	5,566,900.32	-8.7%
4) Other Local Revenue		8600-8799	3,604,979.63	1,260,020.79	-65.0%
5) TOTAL, REVENUES			10,886,416.63	7,667,846.01	-29.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,152,987.35	2,464,511.64	14.5%
2) Classified Salaries		2000-2999	2,449,098.22	1,873,342.48	-23.5%
3) Employee Benefits		3000-3999	1,959,643.69	1,723,790.37	-12.0%
4) Books and Supplies		4000-4999	1,489,521.67	2,337,316.71	56.9%
5) Services and Other Operating Expenditures		5000-5999	834,153.58	505,909.65	-39.4%
6) Capital Outlay		6000-6999	1,812,000.00	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	844,976.40	855,353.35	1.2%
9) TOTAL, EXPENDITURES			11,542,380.91	9,760,224.20	-15.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(655,964.28)	(2,092,378.19)	219.0%
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)			(655,964.28)	(2,092,378.19)	219.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,653,338.43	2,997,374.15	-18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,653,338.43	2,997,374.15	-18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,653,338.43	2,997,374.15	-18.0%
2) Ending Balance, June 30 (E + F1e)			2,997,374.15	904,995.96	-69.8%
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	2,897,374.15	804,995.96	-72.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	3,069,487.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	164,440.17		
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			3,233,927.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.29		
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			0.29		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			3,233,927.55		
FEDERAL REVENUE					
Child Nutrition Programs		8220	92,976.34	83,000.00	-10.7%
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	1,088,046.10	757,924.90	-30.3%
TOTAL, FEDERAL REVENUE			1,181,022.44	840,924.90	-28.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,385.44	3,607.00	6.5%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	4,774,252.00	4,601,608.00	-3.6%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,322,777.12	961,685.32	-27.3%
TOTAL, OTHER STATE REVENUE			6,100,414.56	5,566,900.32	-8.7%
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	75,000.00	68,000.00	-9.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	329,265.91	6,000.00	-98.2%
Interagency Services		8677	1,366,225.72	1,186,020.79	-13.2%
All Other Fees and Contracts		8689	1,834,488.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,604,979.63	1,260,020.79	-65.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, REVENUES			10,886,416.63	7,667,846.01	-29.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,979,052.87	2,213,681.06	11.9%
Certificated Pupil Support Salaries		1200	87,911.54	23,336.57	-73.5%
Certificated Supervisors' and Administrators' Salaries		1300	86,022.94	227,494.01	164.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,152,987.35	2,464,511.64	14.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,232,706.72	691,449.84	-43.9%
Classified Support Salaries		2200	330,971.50	361,429.87	9.2%
Classified Supervisors' and Administrators' Salaries		2300	740,126.31	675,213.54	-8.8%
Clerical, Technical and Office Salaries		2400	143,293.69	145,249.23	1.4%
Other Classified Salaries		2900	2,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,449,098.22	1,873,342.48	-23.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	461,012.81	495,379.02	7.5%
PERS		3201-3202	793,317.56	664,491.03	-16.2%
OASDI/Medicare/Alternative		3301-3302	73,466.28	65,621.95	-10.7%
Health and Welfare Benefits		3401-3402	442,027.43	327,795.80	-25.8%
Unemployment Insurance		3501-3502	2,341.97	2,098.24	-10.4%
Workers' Compensation		3601-3602	90,899.38	79,802.00	-12.2%
OPEB, Allocated		3701-3702	165.36	0.00	-100.0%
OPEB, Active Employees		3751-3752	48,844.97	42,867.45	-12.2%
Other Employee Benefits		3901-3902	47,567.93	45,734.88	-3.9%
TOTAL, EMPLOYEE BENEFITS			1,959,643.69	1,723,790.37	-12.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,500.00	2,000.00	-20.0%
Materials and Supplies		4300	1,282,401.51	2,172,572.91	69.4%
Noncapitalized Equipment		4400	72,544.29	71,108.80	-2.0%
Food		4700	132,075.87	91,635.00	-30.6%
TOTAL, BOOKS AND SUPPLIES			1,489,521.67	2,337,316.71	56.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	112,386.58	33,849.36	-69.9%
Travel and Conferences		5200	9,674.46	29,624.09	206.2%
Dues and Memberships		5300	3,650.00	1,850.00	-49.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	150,721.00	113,249.78	-24.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,391.03	23,501.00	9.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,144.08	46,572.23	16.0%
Professional/Consulting Services and Operating Expenditures		5800	471,808.74	247,570.85	-47.5%
Communications		5900	24,377.69	9,692.34	-60.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			834,153.58	505,909.65	-39.4%
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	1,800,000.00	0.00	-100.0%
Equipment		6400	12,000.00	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			1,812,000.00	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					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	844,976.40	855,353.35	1.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			844,976.40	855,353.35	1.2%
TOTAL, EXPENDITURES			11,542,380.91	9,760,224.20	-15.4%
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%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,181,022.44	840,924.90	-28.8%
3) Other State Revenue		8300-8599	6,100,414.56	5,566,900.32	-8.7%
4) Other Local Revenue		8600-8799	3,604,979.63	1,260,020.79	-65.0%
5) TOTAL, REVENUES			10,886,416.63	7,667,846.01	-29.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,954,027.63	6,264,910.42	5.2%
2) Instruction - Related Services	2000-2999		1,819,107.03	1,663,333.41	-8.6%
3) Pupil Services	3000-3999		539,620.67	479,934.51	-11.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		117,392.73	110,574.55	-5.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		844,976.40	855,353.35	1.2%
8) Plant Services	8000-8999		2,267,256.45	386,117.96	-83.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,542,380.91	9,760,224.20	-15.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(655,964.28)	(2,092,378.19)	219.0%
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)			(655,964.28)	(2,092,378.19)	219.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,653,338.43	2,997,374.15	-18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,653,338.43	2,997,374.15	-18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,653,338.43	2,997,374.15	-18.0%
2) Ending Balance, June 30 (E + F1e)			2,997,374.15	904,995.96	-69.8%
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	2,897,374.15	804,995.96	-72.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	2024-25 Estimated Actuals	2025-26 Budget
5066	Early Education: ARP California State Preschool Program - Rate Supplements	601,172.00	0.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	13,012.19	0.00
7810	Other Restricted State	1,254,345.00	0.00
9010	Other Restricted Local	1,028,844.96	804,995.96
Total, Restricted Balance		2,897,374.15	804,995.96

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,204,552.18	1,130,000.00	-6.2%
3) Other State Revenue		8300-8599	10,541.00	41.00	-99.6%
4) Other Local Revenue		8600-8799	6,089.15	6,000.00	-1.5%
5) TOTAL, REVENUES			1,221,182.33	1,136,041.00	-7.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	304,532.94	307,463.16	1.0%
3) Employee Benefits		3000-3999	119,672.01	96,888.74	-19.0%
4) Books and Supplies		4000-4999	662,816.22	554,539.10	-16.3%
5) Services and Other Operating Expenditures		5000-5999	193,095.97	148,143.30	-23.3%
6) Capital Outlay		6000-6999	5,976.69	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	26,470.32	29,006.70	9.6%
9) TOTAL, EXPENDITURES			1,312,564.15	1,136,041.00	-13.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(91,381.82)	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)			(91,381.82)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	291,381.82	200,000.00	-31.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,381.82	200,000.00	-31.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291,381.82	200,000.00	-31.4%
2) Ending Balance, June 30 (E + F1e)			200,000.00	200,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	164,494.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			164,494.67		
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	17.52		
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			17.52		
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)			164,477.15		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,204,552.18	1,130,000.00	-6.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,204,552.18	1,130,000.00	-6.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	10,500.00	0.00	-100.0%
All Other State Revenue		8590	41.00	41.00	0.0%
TOTAL, OTHER STATE REVENUE			10,541.00	41.00	-99.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,089.15	6,000.00	-1.5%
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			6,089.15	6,000.00	-1.5%
TOTAL, REVENUES			1,221,182.33	1,136,041.00	-7.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	19,009.80	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	285,523.14	307,463.16	7.7%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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			304,532.94	307,463.16	1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	41.00	41.00	0.0%
PERS		3201-3202	88,268.00	82,430.92	-6.6%
OASDI/Medicare/Alternative		3301-3302	11,886.08	4,411.87	-62.9%
Health and Welfare Benefits		3401-3402	7,530.33	1,207.92	-84.0%
Unemployment Insurance		3501-3502	425.88	152.13	-64.3%
Workers' Compensation		3601-3602	6,347.03	5,651.50	-11.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,173.69	2,993.40	-42.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			119,672.01	96,888.74	-19.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	125,793.99	69,539.10	-44.7%
Noncapitalized Equipment		4400	751.00	0.00	-100.0%
Food		4700	536,271.23	485,000.00	-9.6%
TOTAL, BOOKS AND SUPPLIES			662,816.22	554,539.10	-16.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	7,650.00	7,350.00	-3.9%
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	200.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	144,212.58	140,793.30	-2.4%
Professional/Consulting Services and Operating Expenditures		5800	41,033.39	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			193,095.97	148,143.30	-23.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,976.69	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			5,976.69	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	26,470.32	29,006.70	9.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			26,470.32	29,006.70	9.6%
TOTAL, EXPENDITURES			1,312,564.15	1,136,041.00	-13.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,204,552.18	1,130,000.00	-6.2%
3) Other State Revenue		8300-8599	10,541.00	41.00	-99.6%
4) Other Local Revenue		8600-8799	6,089.15	6,000.00	-1.5%
5) TOTAL, REVENUES			1,221,182.33	1,136,041.00	-7.0%
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		1,286,093.83	1,107,034.30	-13.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		26,470.32	29,006.70	9.6%
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			1,312,564.15	1,136,041.00	-13.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(91,381.82)	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)			(91,381.82)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	291,381.82	200,000.00	-31.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,381.82	200,000.00	-31.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291,381.82	200,000.00	-31.4%
2) Ending Balance, June 30 (E + F1e)			200,000.00	200,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	125,000.00	125,000.00	0.0%
5) TOTAL, REVENUES			125,000.00	125,000.00	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)			125,000.00	125,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			125,000.00	125,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,423,024.83	4,548,024.83	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,423,024.83	4,548,024.83	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,423,024.83	4,548,024.83	2.8%
2) Ending Balance, June 30 (E + F1e)			4,548,024.83	4,673,024.83	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,548,024.83	4,673,024.83	2.7%
Reserve for Capital Projects	0000	9780	4,548,024.83		
Reserve for Capital Projects	0000	9780		4,673,024.83	
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	4,523,396.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			4,523,396.27		
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)			4,523,396.27		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	125,000.00	125,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			125,000.00	125,000.00	0.0%
TOTAL, REVENUES			125,000.00	125,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	125,000.00	125,000.00	0.0%
5) TOTAL, REVENUES			125,000.00	125,000.00	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)			125,000.00	125,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			125,000.00	125,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,423,024.83	4,548,024.83	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,423,024.83	4,548,024.83	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,423,024.83	4,548,024.83	2.8%
2) Ending Balance, June 30 (E + F1e)			4,548,024.83	4,673,024.83	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,548,024.83	4,673,024.83	2.7%
Reserve for Capital Projects	0000	9780	4,548,024.83		
Reserve for Capital Projects	0000	9780		4,673,024.83	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,000.00	17,000.00	0.0%
5) TOTAL, REVENUES			17,000.00	17,000.00	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)			17,000.00	17,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,000.00	17,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	656,202.84	673,202.84	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			656,202.84	673,202.84	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			656,202.84	673,202.84	2.6%
2) Ending Balance, June 30 (E + F1e)			673,202.84	690,202.84	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	673,202.84	690,202.84	2.5%
Reserve for OPEB	0000	9780	673,202.84		
Reserve for OPEB	0000	9780		690,202.84	
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	671,094.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			671,094.02		
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)			671,094.02		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	17,000.00	17,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,000.00	17,000.00	0.0%
TOTAL, REVENUES			17,000.00	17,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,000.00	17,000.00	0.0%
5) TOTAL, REVENUES			17,000.00	17,000.00	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)			17,000.00	17,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,000.00	17,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	656,202.84	673,202.84	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			656,202.84	673,202.84	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			656,202.84	673,202.84	2.6%
2) Ending Balance, June 30 (E + F1e)			673,202.84	690,202.84	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	673,202.84	690,202.84	2.5%
Reserve for OPEB	0000	9780	673,202.84		
Reserve for OPEB	0000	9780		690,202.84	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	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	1,831,478.50	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			1,831,478.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,806,478.50)	25,000.00	-101.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	690,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			690,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,116,478.50)	25,000.00	-102.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,116,478.50	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,116,478.50	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,116,478.50	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	25,000.00	New
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	25,000.00	New
Reserve for Capital Projects	0000	9780		25,000.00	
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	999,075.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			999,075.26		
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)			999,075.26		
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	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,141,478.50	0.00	-100.0%
Buildings and Improvements of Buildings		6200	690,000.00	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			1,831,478.50	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			1,831,478.50	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	690,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			690,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			690,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	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		1,831,478.50	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,831,478.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,806,478.50)	25,000.00	-101.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	690,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			690,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,116,478.50)	25,000.00	-102.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,116,478.50	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,116,478.50	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,116,478.50	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	25,000.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	25,000.00	New
Reserve for Capital Projects	0000	9780		25,000.00	
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	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	2024-25 Estimated Actuals			2025-26 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	2024-25 Estimated Actuals			2025-26 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	16.41	16.41	16.41	16.41	16.41	16.41
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	57.46	57.46	57.46	57.46	57.46	57.46
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	73.87	73.87	73.87	73.87	73.87	73.87
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)	73.87	73.87	73.87	73.87	73.87	73.87
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	17,437.66	17,437.66	17,437.66	17,437.66	17,437.66	17,437.66
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 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

	Funds 01, 09, and 62			2024-25 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	70,620,137.33
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,563,596.52
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	651,345.45
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	583,097.50
4. Other Transfers Out	All	9200	7200-7299	3,411,342.00
5. Interfund Transfers Out	All	9300	7600-7629	698,351.12
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency		9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	16,487,798.77
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C 1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				21,831,934.84
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	91,381.82
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				31,315,987.79
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				73.87
B. Expenditures per ADA (Line I.E divided by Line II.A)				423,933.77
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		23,479,347.95		328,842.41
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		23,479,347.95		328,842.41
B. Required effort (Line A.2 times 90%)		21,131,413.16		295,958.17
C. Current year expenditures (Line I.E and Line II.B)		31,315,987.79		423,933.77
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,379,226.62
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) 34,028,532.37

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) 9.93%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 3,334,431.89
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,518,407.99

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	26,500.00
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)	121,375.04
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)	4,461.55
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,005,176.47
9. Carry-Forward Adjustment (Part IV, Line F)	(1,415,218.76)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,589,957.71
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	16,863,633.69
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,191,463.79
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,832,214.49
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)	1,141.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,805,401.86
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)	1,156,870.75
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)	708,166.13
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)	1,100,931.51
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)	283,673.09
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)	8,640,942.06
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	736,195.91
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)	57,320,634.28
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)	8.73%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.26%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	5,005,176.47
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(6,216.25)
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 (11.19%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.19%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.95%) times Part III, Line B19); zero if positive	(1,415,218.76)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,415,218.76)
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:	6.26%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-707609.38) is applied to the current year calculation and the remainder (\$-707609.38) is deferred to one or more future years:	7.50%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-471739.59) is applied to the current year calculation and the remainder (\$-943479.17) is deferred to one or more future years:	7.91%
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)	(1,415,218.76)

Approved
indirect cost
rate: 11.19%

Highest rate
used in any
program: 11.95%

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	30,664.28	3,431.34	11.19%
01	3010	41,397.03	4,632.97	11.19%
01	3025	242,662.68	27,153.96	11.19%
01	3182	182,322.15	20,401.85	11.19%
01	3183	23,482.65	2,627.67	11.19%
01	3225	384,409.94	20,239.70	5.27%
01	3315	1,098.12	122.88	11.19%
01	3326	1,246,398.44	139,471.98	11.19%
01	3327	1,654.18	181.82	10.99%
01	3345	1,001.89	112.11	11.19%
01	3372	1,786,064.73	199,860.64	11.19%
01	3385	40,815.72	4,567.28	11.19%
01	3395	16,702.59	1,869.02	11.19%
01	3550	102,919.96	5,146.00	5.00%
01	4038	868,323.40	69,465.87	8.00%
01	4124	221,043.72	11,052.19	5.00%
01	5630	48,619.12	5,440.48	11.19%
01	5632	2,246.58	251.39	11.19%
01	5810	6,506,170.69	400,178.89	6.15%
01	6010	1,404,249.18	70,212.46	5.00%
01	6018	246,748.99	27,611.21	11.19%
01	6128	631,542.38	70,669.59	11.19%
01	6266	116,425.83	13,028.10	11.19%
01	6332	438,625.64	49,082.21	11.19%
01	6333	539,616.88	60,383.12	11.19%
01	6383	250,337.79	28,415.64	11.35%
01	6387	1,099,464.58	123,030.08	11.19%
01	6388	1,765,520.84	70,620.83	4.00%
01	6500	1,472,649.49	146,599.65	9.95%
01	6510	2,142,125.93	239,703.89	11.19%
01	6515	286,142.75	32,019.38	11.19%
01	6540	576,703.46	64,606.51	11.20%
01	6546	10,405.19	1,243.81	11.95%
01	6680	33,726.05	3,773.95	11.19%
01	6685	33,726.05	3,773.95	11.19%
01	6695	169,629.46	18,981.54	11.19%

01	6762	18,883.45	2,113.06	11.19%
01	7366	138,441.02	15,491.55	11.19%
01	7399	146,592.32	16,403.68	11.19%
01	7810	1,474,635.49	162,264.19	11.00%
01	8150	551,544.25	61,648.21	11.18%
01	9010	15,056,811.77	1,428,079.41	9.48%
12	5025	802,818.18	80,281.82	10.00%
12	5035	75,894.50	8,492.60	11.19%
12	5055	109,599.09	10,959.91	10.00%
12	5059	308.44	30.84	10.00%
12	5320	24,741.48	610.29	2.47%
12	6045	7,793.64	779.36	10.00%
12	6052	6,818.18	681.82	10.00%
12	6054	241,168.13	26,986.71	11.19%
12	6057	55,047.04	6,159.76	11.19%
12	6102	350,177.09	35,017.71	10.00%
12	6105	4,270,706.36	427,070.64	10.00%
12	6123	4,598.35	514.55	11.19%
12	6127	163,599.24	18,306.76	11.19%
12	7810	819,589.99	81,959.01	10.00%
12	9010	1,453,789.59	147,124.62	10.12%
13	5310	8,400.29	183.19	2.18%
13	5320	664,055.16	26,287.13	3.96%

Budget, July 1
2024-25 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	74,518.97		8,651.54	83,170.51
2. State Lottery Revenue	8560	16,984.51		9,000.00	25,984.51
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		91,503.48	0.00	17,651.54	109,155.02
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	12,314.28		17,151.54	29,465.82
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	18,350.00			18,350.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			500.00	500.00
6. Capital Outlay	6000-6999	57,407.86		0.00	57,407.86
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	3,431.34			3,431.34
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		91,503.48	0.00	17,651.54	109,155.02
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					
This error will be corrected for closing					

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

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

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):

17,438

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.

County Operations Grant Funded ADA				
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	(Form A, Line B5)			
Third Prior Year (2022-23)	16,738.00	17,190.50	N/A	Met
Second Prior Year (2023-24)	16,960.86	17,187.56	N/A	Met
First Prior Year (2024-25)	17,033.14	17,437.66	N/A	Met

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

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

- 1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.
- Explanation:
(required if NOT met)
- 1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.
- Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2022-23)	78.37		17,190.50	0.00
Second Prior Year (2023-24)	71.40		17,187.56	0.00
First Prior Year (2024-25)	73.87		17,437.66	0.00
Historical Average:	74.55	0.00	17,271.91	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2025-26)

(historical average plus 2%):

1st Subsequent Year (2026-27)

(historical average plus 4%):

2nd Subsequent Year (2027-28)

(historical average plus 6%):

	76.04	0.00	17,617.34	0.00
	77.53	0.00	17,962.78	0.00
	79.02	0.00	18,308.22	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 (2025-26)	73.87	0.00	17,437.66	0.00
1st Subsequent Year (2026-27)	73.87	0.00	17,437.66	0.00
2nd Subsequent Year (2027-28)	73.87	0.00	17,437.66	0.00
Status:	Met	Met	Met	Met

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

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

- 1a. STANDARD MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: At Target

I. LCFF Funding

a. COE funded at Target LCFF

a1. County Operations Grant

a2. Alternative Education Grant

b. COE funded at Hold Harmless LCFF

b1. County Operations Grant (informational only)

b2. Alternative Education Grant (informational only)

c. Charter Funded County Program

c1. LCFF Entitlement

d. Total LCFF (Sum of a or b, and c)

Prior Year
(2024-25)

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

4,560,836.00	4,665,752.00	4,830,071.00	5,005,338.00
2,507,334.00	2,350,582.00	2,402,877.00	2,470,812.00
N/A	N/A	N/A	0.00
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
0.00	0.00	0.00	0.00
7,068,170.00	7,016,334.00	7,232,948.00	7,476,150.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)

b. Prior Year ADA (Funded)

c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))

d. Percent Change Due to Population (Step 1c divided by Step 1b)

17,437.66	17,437.66	17,437.66	17,437.66
	17,437.66	17,437.66	17,437.66
	0.00	0.00	0.00
	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	4,560,836.00	4,665,752.00	4,830,071.00
b1.	COLA percentage	2.3%	3.5%	3.6%
b2.	COLA amount (proxy for purposes of this criterion)	104,899.23	164,234.47	175,331.58
c.	Total Change (Step 2b2)	104,899.23	164,234.47	175,331.58
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.30%	3.52%	3.63%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	2.30%	3.52%	3.63%
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))	66.50%	66.78%	66.95%
c.	Weighted Percent change (Step 3a x Step 3b)	1.53%	2.35%	2.43%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	73.87	73.87	73.87
b.	Prior Year ADA (Funded)	73.87	73.87	73.87
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	2,507,334.00	2,350,582.00	2,402,877.00
b1.	COLA percentage (Section II-Step 2b1)	2.30%	3.52%	3.63%
b2.	COLA amount (proxy for purposes of this criterion)	57,668.68	82,740.49	87,224.44
c.	Total Change (Step 2b2)	57,668.68	82,740.49	87,224.44
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.30%	3.52%	3.63%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	2.30%	3.52%	3.63%
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))	33.50%	33.22%	33.05%
c.	Weighted Percent change (Step 3a x Step 3b)	0.77%	1.17%	1.20%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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	2.30%	3.52%	3.63%
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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	2.30%	3.52%	3.63%
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 (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected local property taxes (Form 01, Objects 8021 - 8089)	27,141,759.03	27,149,274.00	27,692,259.48	28,246,104.67
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-0.97% to 1.03%	1.00% to 3.00%	1.00% to 3.00%

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 (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)	
1.	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	29,310,801.03	29,316,037.08	29,902,357.82	30,500,404.98
	County Office's Projected Change in LCFF Revenue:	0.02%	2.00%	2.00%	
	Standard:	-0.97% to 1.03%	1.00% to 3.00%	1.00% to 3.00%	
	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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	0.02%	2.00%	2.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-4.98% to 5.02%	-3.00% to 7.00%	-3.00% to 7.00%

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 (2024-25)	37,696,426.13		
Budget Year (2025-26)	33,515,902.84	(11.09%)	Not Met
1st Subsequent Year (2026-27)	34,755,619.77	3.70%	Met
2nd Subsequent Year (2027-28)	36,019,628.66	3.64%	Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

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

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

In April 2025 all AmeriCorps related grants were cancelled by the federal government, which resulted in \$7.4m in total budget reduction in 2025-26.

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	0.02%	2.00%	2.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.98% to 10.02%	-8.00% to 12.00%	-8.00% to 12.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.98% to 5.02%	-3.00% to 7.00%	-3.00% to 7.00%

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 (2024-25)	17,608,979.52		
Budget Year (2025-26)	7,856,280.38	-55.38%	Yes
1st Subsequent Year (2026-27)	7,856,280.38	0.00%	No
2nd Subsequent Year (2027-28)	7,856,280.38	0.00%	No

Explanation:
(required if Yes)

Federal funds reductions include \$7.4m in AmeriCorps related awards, \$951k in ESSER funds for after school programs, and \$940k in literacy award carryover not yet budgeted.

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

First Prior Year (2024-25)	17,403,790.50		
Budget Year (2025-26)	16,426,297.35	-5.62%	Yes
1st Subsequent Year (2026-27)	16,426,297.35	0.00%	No
2nd Subsequent Year (2027-28)	16,426,297.35	0.00%	No

Explanation:
(required if Yes)

State funds reductions include \$420k in IEEEP grants and \$570k in Strong Workforce grants.

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

First Prior Year (2024-25)	20,762,755.89		
Budget Year (2025-26)	18,862,563.20	-9.15%	Yes
1st Subsequent Year (2026-27)	18,862,563.20	0.00%	No
2nd Subsequent Year (2027-28)	18,862,563.20	0.00%	No

Explanation:
(required if Yes)

Local funds reductions include \$535k in AmeriCorps partner agency contracts, \$322k in business service contracts with districts, and \$670k in carry over not yet budgeted.

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

First Prior Year (2024-25)	3,961,176.15		
Budget Year (2025-26)	3,860,684.73	-2.54%	No
1st Subsequent Year (2026-27)	3,860,684.73	0.00%	No
2nd Subsequent Year (2027-28)	3,860,684.73	0.00%	No

Explanation:

(required if Yes)

-

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

First Prior Year (2024-25)	24,400,931.13		
Budget Year (2025-26)	19,024,490.00	-22.03%	Yes
1st Subsequent Year (2026-27)	15,534,343.37	-18.35%	Yes
2nd Subsequent Year (2027-28)	14,401,641.76	-7.29%	Yes

Explanation:

(required if Yes)

All restricted budgets are required to maintain a balanced budget. In the MYP, we show contractual increases to salaries and benefits and then offset the budget increase with a reduction to available funds for contractual services.

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 (2024-25)	55,775,525.91		
Budget Year (2025-26)	43,145,140.93	-22.65%	Not Met
1st Subsequent Year (2026-27)	43,145,140.93	0.00%	Met
2nd Subsequent Year (2027-28)	43,145,140.93	0.00%	Met

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

First Prior Year (2024-25)	28,362,107.28		
Budget Year (2025-26)	22,885,174.73	-19.31%	Not Met
1st Subsequent Year (2026-27)	19,395,028.10	-15.25%	Not Met
2nd Subsequent Year (2027-28)	18,262,326.49	-5.84%	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)

Federal funds reductions include \$7.4m in AmeriCorps related awards, \$951k in ESSER funds for after school programs, and \$940k in literacy award carryover not yet budgeted.

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

State funds reductions include \$420k in IEEEP grants and \$570k in Strong Workforce grants.

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

Local funds reductions include \$535k in AmeriCorps partner agency contracts, \$322k in business service contracts with districts, and \$670k in carryover not yet budgeted.

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)

-

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

All restricted budgets are required to maintain a balanced budget. In the MYP, we show contractual increases to salaries and benefits and then offset the budget increase with a reduction to available funds for contractual services.

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	12,649,027.44	379,470.82	644,005.42	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

Explanation:
(required if NOT met
and Other is marked)

	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	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 (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
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)	1,525,258.00	2,228,313.10	2,500,019.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,128,266.01	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)	6,653,524.01	2,228,313.10	2,500,019.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	43,295,197.97	45,772,305.24	70,620,137.33
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	7,199,206.00	5,724,917.00	5,713,952.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	50,494,403.97	51,497,222.24	76,334,089.33
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	13.20%	4.30%	3.30%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.40%	1.40%	1.10%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	243,641.02	11,513,180.84	N/A	Met
Second Prior Year (2023-24)	402,500.20	12,050,024.95	N/A	Met
First Prior Year (2024-25)	391,277.61	12,588,707.46	N/A	Met
Budget Year (2025-26) (Information only)	(180,311.23)	12,649,027.44		

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

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

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

Explanation:

(required if NOT met)

7. CRITERION: Fund and Cash Balances

- A. STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$7,735,999
1.3%	\$7,736,000	to \$19,343,999
1.0%	\$19,344,000	to \$87,045,000
0.7%	\$87,045,001	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:

60,368,771.02

County Office's Fund Balance Standard Percentage Level:

1.00%

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

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

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

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

Yes

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

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

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
6,032,938.00	6,032,938.00	6,032,938.00

7A-2. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	9,325,195.20	10,054,784.27	N/A	Met
Second Prior Year (2023-24)	9,736,036.70	10,298,425.29	N/A	Met
First Prior Year (2024-25)	11,323,999.40	10,700,925.49	5.5%	Not Met
Budget Year (2025-26) (Information only)	11,092,203.10			

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

7A-3. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

- B. Cash Balance Standard: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	Status
Current Year (2025-26)	18,316,070.46	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

- 1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$88,000 (greater of)	0	to \$7,735,999
4% or \$387,000 (greater of)	\$7,736,000	to \$19,343,999
3% or \$774,000 (greater of)	\$19,344,000	to \$87,045,000
2% or \$2,611,000 (greater of)	\$87,045,001	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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	60,368,771.02	57,610,401.32	57,766,006.60
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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	60,368,771.02	57,610,401.32	57,766,006.60
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	6,032,938.00	6,032,938.00	6,032,938.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	60,368,771.02	57,610,401.32	57,766,006.60
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,811,063.13	1,728,312.04	1,732,980.20
6. Reserve Standard - by Amount (From percentage level chart above)	774,000.00	774,000.00	774,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,811,063.13	1,728,312.04	1,732,980.20

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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)	2,137,328.00	2,137,328.00	2,137,328.00
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	2,137,328.00	2,137,328.00	2,137,328.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.54%	3.71%	3.70%
County Office's Reserve Standard (Section 8A, Line 7):	1,811,063.13	1,728,312.04	1,732,980.20
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

--

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

Litigation costs for Napa Valley Unified School District vs Napa County Office of Education will continue in 2025-26. Funds to cover attorney fees and other associated expenses have been budgeted in the unrestricted 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?

- 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 (2024-25)	(1,387,536.62)			
Budget Year (2025-26)	(1,414,005.42)	26,468.80	1.9%	Met
1st Subsequent Year (2026-27)	(1,414,005.42)	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	(1,414,005.42)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2024-25)	8,351.12			
Budget Year (2025-26)	4,440.00	(3,911.12)	(46.8%)	Met
1st Subsequent Year (2026-27)	4,440.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	4,440.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2024-25)	698,351.12			
Budget Year (2025-26)	4,440.00	(693,911.12)	(99.4%)	Not Met
1st Subsequent Year (2026-27)	0.00	(4,440.00)	(100.0%)	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

- 1c. 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)

2024-25 has a projected one-time transfer of \$690,000 to Fund 35 to renovate the welding classroom.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation		Unrestricted	583,088	10,954,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				10,954,000

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation	582,888	583,088	587,888	587,888
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	582,888	583,088	587,888	587,888
Has total annual payment increased over prior year (2024-25)?	Yes	Yes	Yes	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)

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

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

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

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the county office's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Actuarial

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

Self-Insurance Fund

Government Fund

4. OPEB Liabilities

Data must be entered.

a. Total OPEB liability

5,094,965.00

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

5,531,598.00

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

(436,633.00)

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, 2023

5. OPEB Contributions

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement

Method

232,821.00

232,821.00

232,821.00

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

436,979.58

436,979.58

536,979.58

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

219,000.00

219,000.00

219,000.00

d. Number of retirees receiving OPEB benefits

79.00

79.00

79.00

S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1

Does your county office operate any self-insurance programs such as workers' "compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)"

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	52.70	58.32	58.30	58.32

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
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)

6.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	80	74	74	74

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

6. Amount included for any tentative salary schedule increases

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	124.1	129.6	129.6	129.6

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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?

2. Adoption date of the LCAP or an update to the LCAP.

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?

--

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.

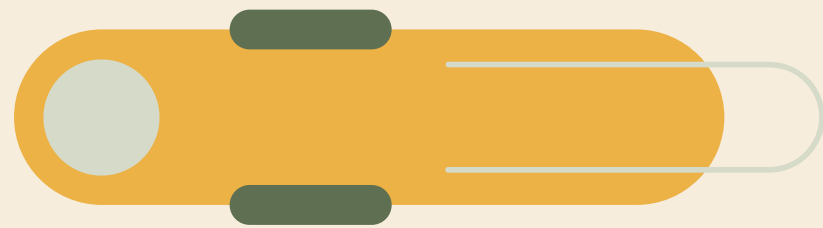
Comments:
(optional)

End of County Office Budget Criteria and Standards Review

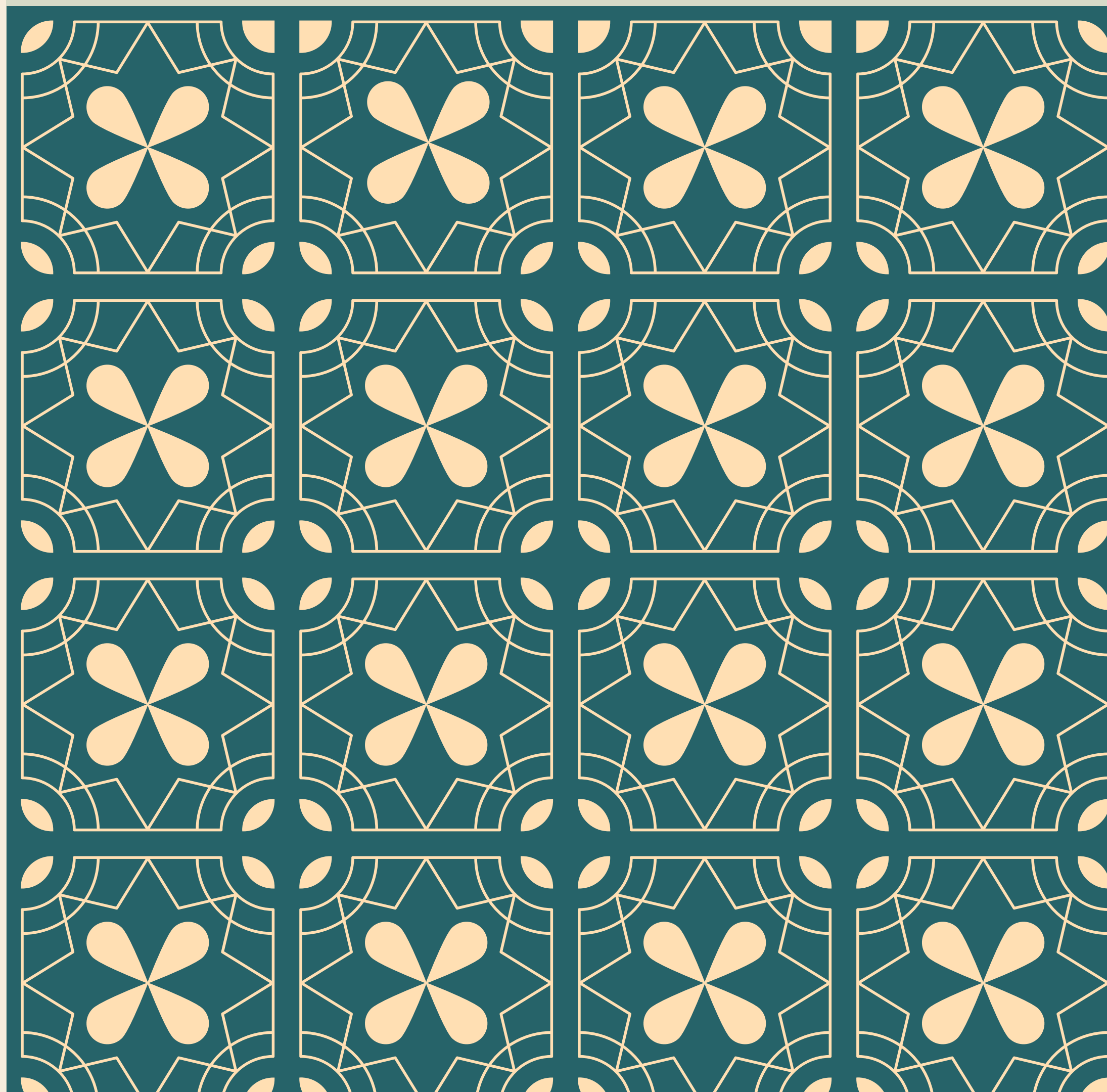


YOUTH OUTREACH SERVICES

FOSTER & MCKINNEY-VENTO STUDENTS



FOSTER YOUTH



NATIONAL FOSTER YOUTH AWARENESS

365,000

There are over 365,000 children and youth in foster care.

18,500

Approximately 18,500 youth are emancipated from foster care without a permanent family.

77%

In 2021, 77 percent of eligible youth in foster care, ages 14–21 years old, left care without receiving the federally funded services necessary to prepare them for adulthood and independent living.

Data highlights the need to create a child welfare system that authentically engages and supports young people who are preparing to leave foster care.

Each May, we take time to raise awareness of issues related to foster care and acknowledge the community who help children and youth in foster care find permanent homes and connections.

DATA TRENDS



Enrollment of all
FY students
in CA

 **25%**

2023-24	5,837,690
2022-23	5,852,544

**#6 County with largest decline in chronic
absenteeism rates between
2021-22 and 2023-24**

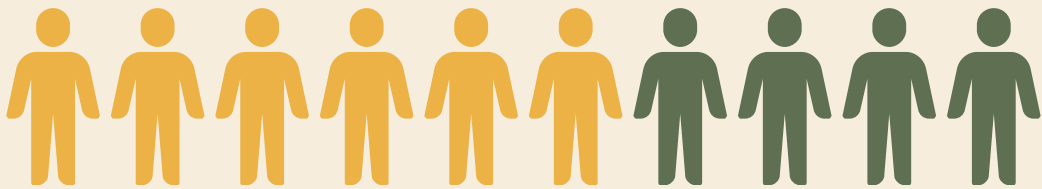
47.9% → 29.4%

Napa County
2024-25
foster youth

41

census day data

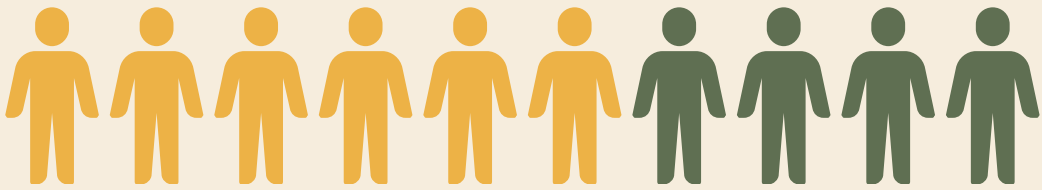
Enrollment of students in CA in foster care has **declined**



Census day data

2023-24	29,815
2022-23	31,722
2021 -22	31,060

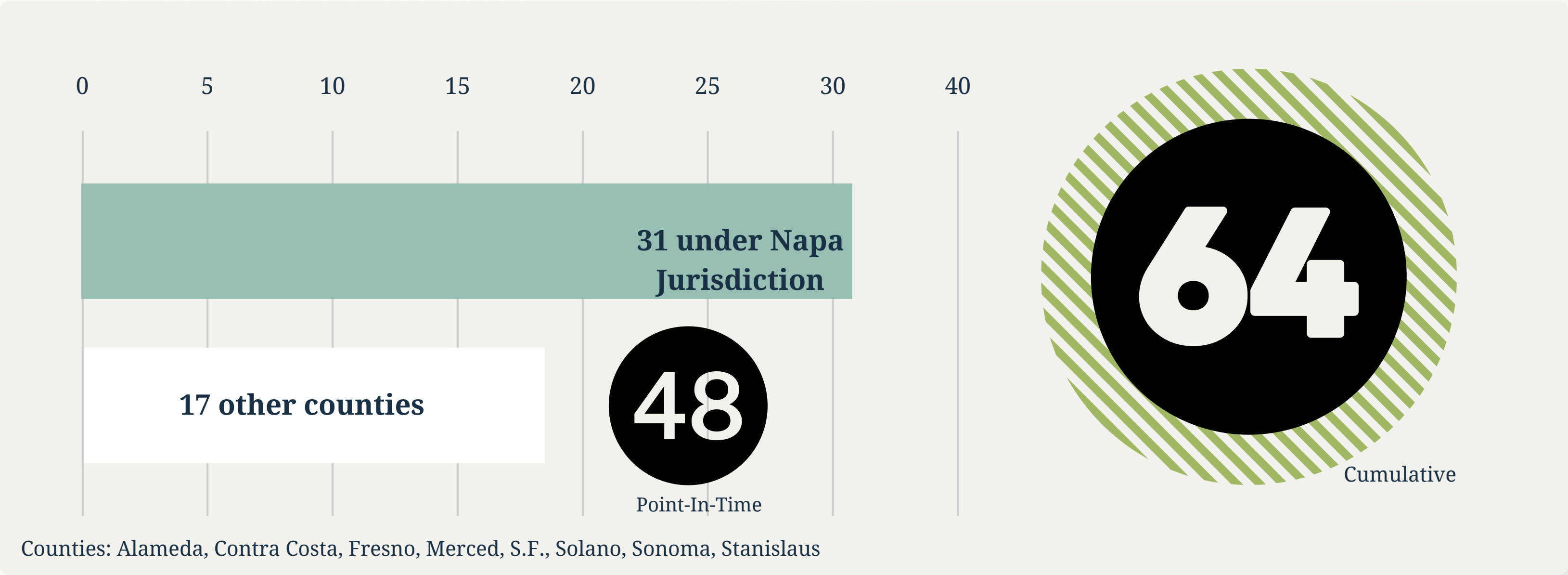
Foster youth cumulative enrollment has **declined**



2023-24	39,286
2022-23	41,901
2021 -22	43,191

Local Foster Youth Statistics

2024-2025 School Year



Countywide Educational Outcomes

2023-2024 School Year: More work to do!

Suspension Rate

Compared to 13.6 % statewide

14.1%

Chronic Absenteeism

Compared to 37% statewide

29.4%

Stability Rate

Compared to 66.6% statewide

59.0%



NO data on dashboard for 2023-2024 since population size less than 10



Upcoming data: College Going Rate

Graduation Rate

Compared to 63.6% statewide

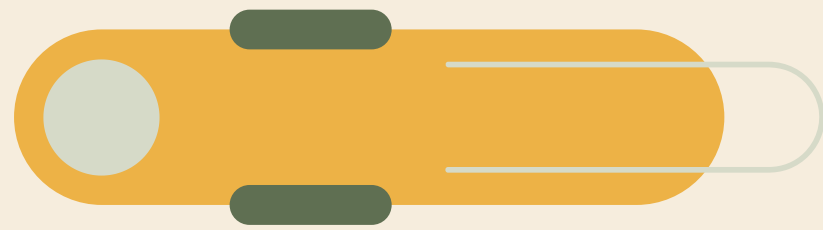
29%



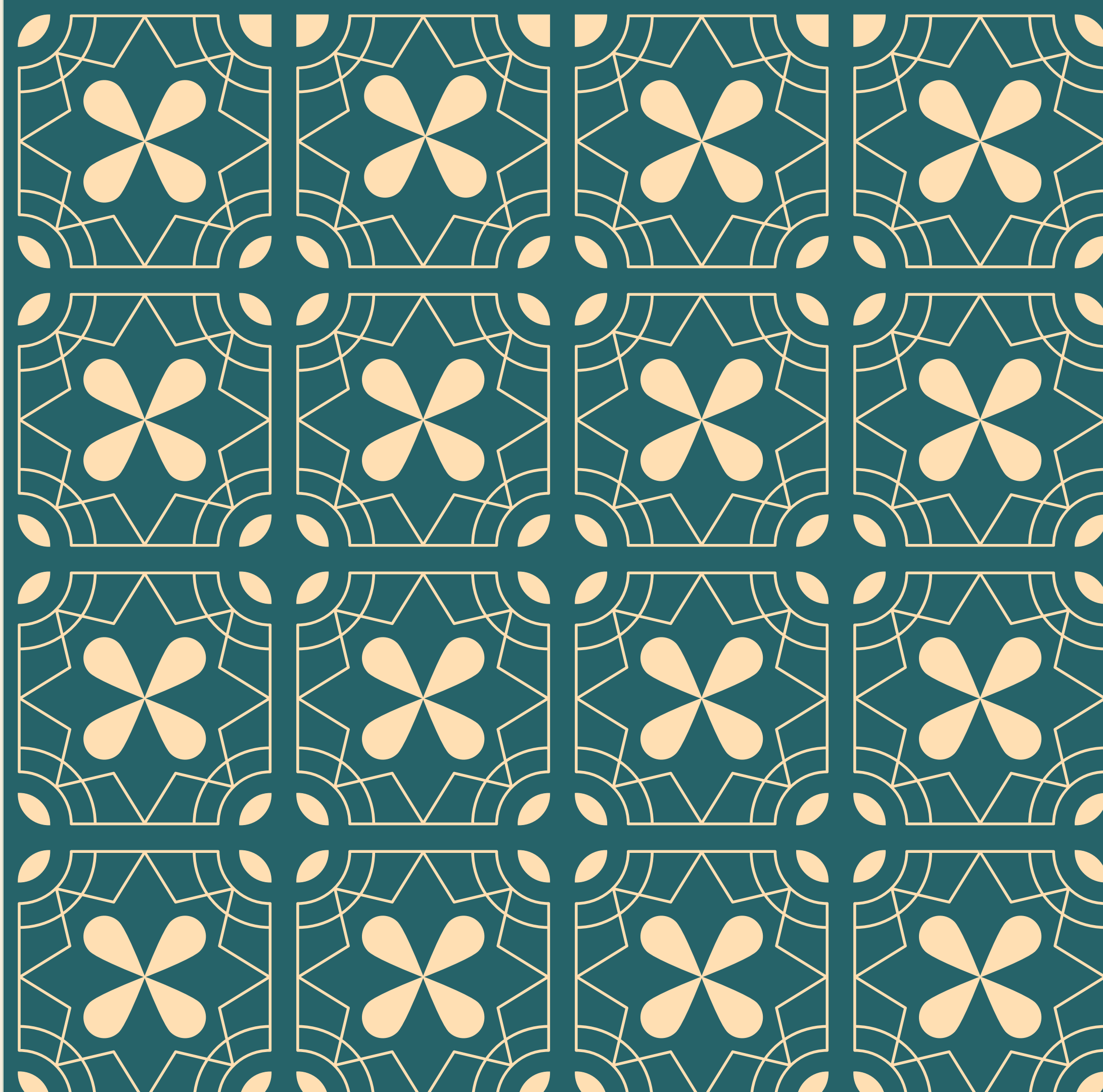
2 students graduated



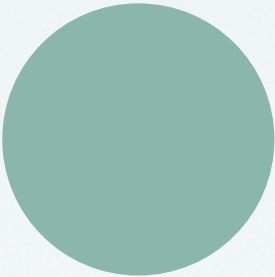
3 students received certificatees of completion



MCKINNEY- VENTO YOUTH



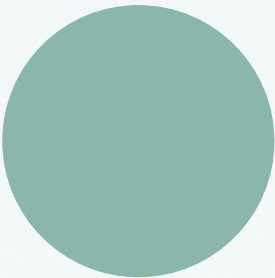
Unhoused Student Enrollment by Dwelling Type



CALISTOGA



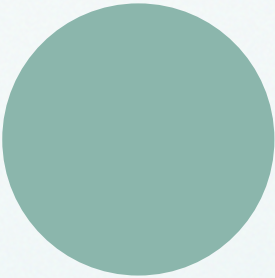
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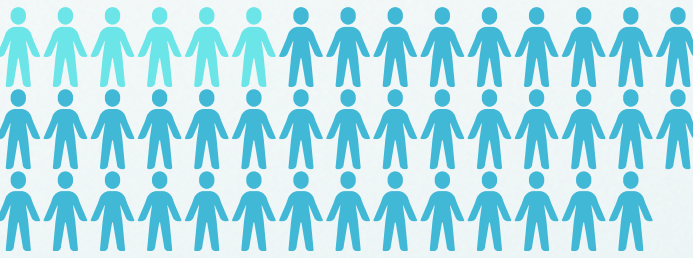
HOWELL



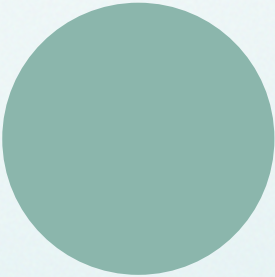
22



NCOE



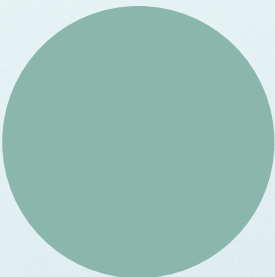
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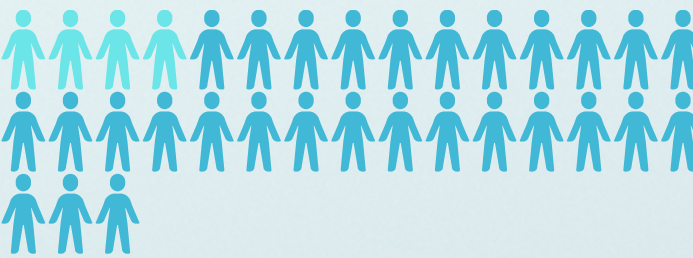
POPE



4

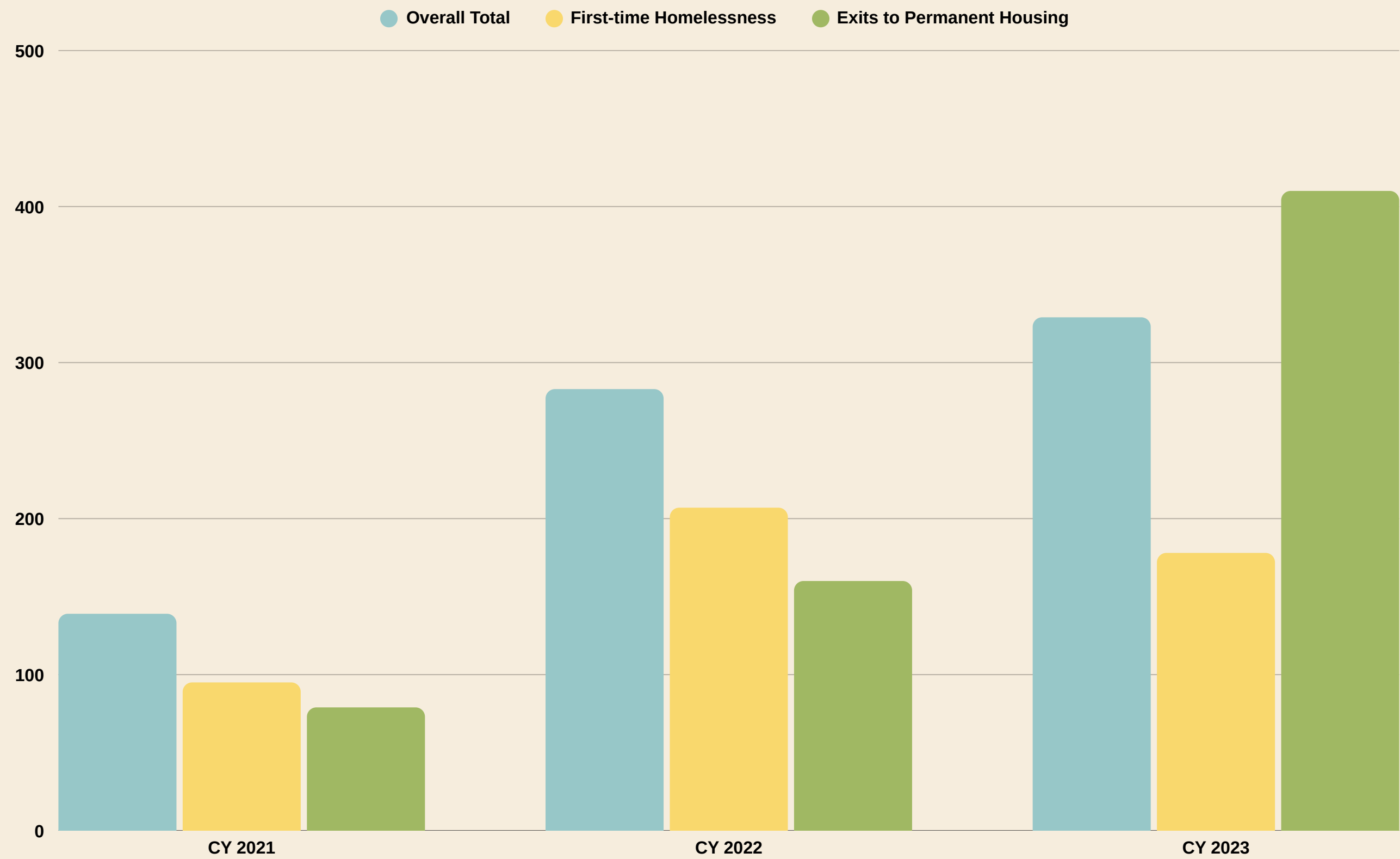


ST.HELENA



33

People in Households with Adults and Children



Key insights:

Information based on data submitted to the state performance measures in CY 2021-2023.

- Families enrolled in homelessness projects has increased year over year
- Most families are in the system for the “first-time” and are disproportionately Hispanic/Latino/a/e/x
- In CY 2023, more families were connected to housing than entered the system



NCOE Services



Training &
Technical
Assistance

Identification &
Enrollment

Dispute
Resolutions

Referrals for Early
Childhood

Referrals for
Health, Housing &
other Services

Meeting Needs of
Unaccompanied
Youth

From 2022-2024 we have provided:

650 pairs of shoes

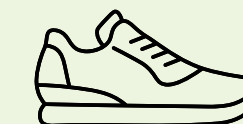
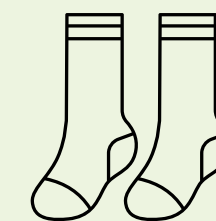
900 pairs of socks

150 school supplies kits

160 bus passes

170 coats & jackets

60 gifts for holidays





THANK YOU

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

Item 4-A
June 3, 2025

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 a 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 3, 2025**, meeting.

Prepared by: Sarah White, Credentials Analyst
5/20/2025

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko Ph.D.

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

DATE: **June 3, 2025**
Item 4-A

NAPA COUNTY OFFICE OF EDUCATION

<u>NAME</u>	<u>TYPE</u>	<u>DOJ</u> <u>CLEARED</u>
--------------------	--------------------	--

NAPA VALLEY UNIFIED SCHOOL DISTRICT

<u>NAME</u>	<u>TYPE</u>	<u>DOJ</u> <u>CLEARED</u>
--------------------	--------------------	--

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

Item 5.A.

June 3, 2025

TITLE: Approval of Consolidated Application and Reporting System (CARS) 2024-2025 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) 2024-2025 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) 2024-2025 Protected Prayer Certification. Signature page will be sent to the Board when Spring release of CARS occurs.

Prepared by: Nancy Dempsey

May 29, 2025

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

April TO: Napa County Board of Education

DATE: June 3, 2025

FROM: John Zikmund, Human Resources

RE: Personnel Activity

BOARD ITEM: 7A

NEW CERTIFICATED EMPLOYEE

None

NEW CLASSIFIED EMPLOYEE

Bryan Grimm – Jr. Technology Infrastructure Analyst, Information Technology

CHANGE IN ASSIGNMENT

None

RESIGNATION

Brenda Gibbon – Culinary CTE Teacher, St Helena, College and Career Readiness

Yadira Juarez Vargas – Early Childhood Education Assistant, Early Learning Services

Laura Gilbert – Program Planner, Community Programs

RETIREMENT ANNOUNCEMENTS

Barbara Nemko - Superintendent

Connie Silva-Broussard – Managing Director of Research, RPDC

TERMINATION

Lindsey Welchel – Site Coordinator, Community Programs

LAYOFF/NON-REELECTS/TEMPORARY RELEASE NOTICES

None

POSITION VACANCIES

Speech Therapist - Early Learning Services

Early Childhood Education Assistant – Early Learning Services

Director of SPP-TAP – RPDC

Site Coordinator, Community Programs

Curriculum and Instruction Manager, Continuous Improvement and Academic Support

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

Item: 7.B.
June 3, 2025
Board Meeting

TITLE:

Board Discussion of the Process for Appointing the County Superintendent

HISTORY:

Napa County Superintendent of Schools Dr. Barbara Nemko has announced that she will retire July 31, 2025.

Per Education Code § 1042(e), the County Board of Education must appoint a new county superintendent. NCOE legal counsel Frank Zotter provided the attached legal guidance regarding the requirements for appointing a county superintendent. In summary:

Appointment Process

- Per Education Code § 1042(e), the County Board of Education must appoint a new county superintendent; it cannot call a special election for this purpose.
- The appointment must be made by a majority vote of the Board in open session.
- The person appointed must be qualified, meaning they must be registered to vote within the jurisdiction of the county superintendent, and they must possess a valid California administrative credential.
- The person appointed will serve until the office is filled at the next gubernatorial election in 2026.
- The Board could choose to change the compensation of the County Superintendent as part of the appointment process. Absent action by the Board, the compensation of the appointee would remain at the current level approved by the Board.

Discretion in Appointment Procedure

- Timing: The Board may appoint at any time. The Board does not have to wait until after July 31, 2025.
- No statutory process is mandated: The Board is not legally required to advertise, solicit applications, or conduct interviews. However, the Board could choose to implement some or all of these processes.

CURRENT PROPOSAL:

Discuss the Board's desired process for appointing a new county superintendent effective August 1, 2025, and provide direction to staff regarding the process.



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Frank Zotter, Jr.

Of Counsel
Nicollette M. Alvarado
Robert J. Henry
Laura J. O'Neill
Loren W. Soukup

MEMORANDUM

ATTORNEY-CLIENT PRIVILEGED COMMUNICATION

To: Barbara Nemko, County Superintendent of Schools
Napa County Office of Education

From: Frank Zotter Jr. *FZ*
Senior Associate General Counsel

Date: May 2, 2025

Re: Options for Board Appointment of New Superintendent of Schools

You have asked for an opinion about the following factual background and questions:

You have confidentially informed us that you intend to retire as Napa County Superintendent of Schools, effective July 31, 2025. A public announcement will be forthcoming within the next 30-60 days. You have inquired about the process to appoint a candidate to replace you for the balance of your term of office. You have stated that you are aware that the County Board of Education makes the appointment to replace you as Superintendent.

QUESTION NO. 1:

What is the process to be followed to appoint a new Superintendent of Schools? For example, would the Board of Education have the option of calling a special election in lieu of an appointment?

ANSWER NO. 1:

The County Board of Education is charged by law with making the appointment to fill this vacancy. Thus, unlike the process by which vacancies in some K-12 elective offices are filled, or to fill vacancies on the County Board itself, the law contemplates that this vacancy is only to be filled by appointment.

ANALYSIS:

Education Code § 1042 sets forth certain “additional powers” of county boards of education. Subdivision (e), which is split into two paragraphs, is the pertinent part of the statute. It provides:



County boards of education may:

(e) Notwithstanding Section 25304 of the Government Code, fill by appointment any vacancy that occurs during the term of office of the county superintendent of schools. In any county in which the superintendent is elected, the appointee shall hold office until the office is filled by election at the next gubernatorial election.

The authority described in this subdivision shall be vested in a county board of education only upon its adoption by the board at a public meeting held pursuant to Article 1 (commencing with Section 1000) of Chapter 1 of Part 2.

There are few court decisions interpreting this statute, and none that relate to subdivision (e). The most logical way to interpret it therefore, appears to be by reference to the other appointment statute referred to in § 1042, subd. (e), namely Government Code § 25304.

Section 25304 gives county boards of supervisors the power to replace, via appointment, most other county officials who leave office before the end of their term (sheriff, district attorney, etc.) There is only one court decision that has been decided that interpreted § 25304; the rest of the legal authority interpreting it is provided by opinions of the California Attorney General.

One such opinion is instructive here: a 1974 Attorney General's opinion dealing with the authority of the board of supervisors to appoint a replacement for a constable (the peace officer who attended the now-defunct justice courts). The Attorney General concluded that the supervisors could not call a special election to fill the unexpired term of a constable, because to do so would exceed the authority granted under that statute.¹ Thus, using an analogy to this interpretation of § 25304, under Education Code § 1042, a County Board of Education is empowered only to fill this vacancy by making an appointment to fill it, not by calling an election.²

QUESTION NO. 2:

Must the Board wait until Supt. Nemko's retirement has taken effect, or can it do so before July 31?

ANSWER NO. 2:

The Board may fill the position by appointment at any time now that Supt. Nemko has given notice of her retirement.

Section 1042 simply directs the County Board of Education to "fill by appointment any vacancy that occurs during the term of office of the county superintendent of schools." No time limits or other constraints on its exercise of that authority are otherwise stated.

¹ 57 Ops.Cal.Atty.Gen. 149 (1974).

² This conclusion is bolstered by comparing the appointment process under § 1042 with that to be used when, e.g. a vacancy occurs on a school district board. Under Education Code §§ 5090-5094, the remaining board members have 60 days to appoint a replacement board member. If the board fails to act, the county superintendent is required to call a special election in at least some such cases. In other cases, the seat remains vacant until the next election for the term. Nothing similar appears in § 1042.

Therefore, the Board can appoint a replacement in advance of July 31. If the Board indeed acts between now and that date, the person appointed would be in the same position as a superintendent-elect chosen by the voters in November who awaits the start of that person's new term in January. Assuming that the Board does make the appointment between now and the end of July, therefore, the new appointee would take office on August 1, 2025.

QUESTION NO. 3:

What options does the County Board have in making the appointment? Is it, e.g., required to advertise the appointment process, or could it, if it chose, can it fill the appointment with a candidate recommended by you as the retiring incumbent?

ANSWER NO. 3:

While the Board is required to fill the position and cannot call an election, § 1042 offers little guidance about when it must do so, or what preliminary steps it is required to take in the appointment process. It thus appears that the Board could fill the vacancy at its first meeting after you publicly announce your intent to retire, or it could solicit candidates before holding another meeting to interview them and then make the appointment.

ANALYSIS:

As noted, the Attorney General has concluded that a board empowered to fill an elective post like this must do so itself, and cannot call a special election. As noted above, this interpretation is supported by comparing § 1042 with statutes later in the Education Code dealing with the process to fill a vacancy on a school district governing board. Those statutes, Education Code §§ 5090-5094, break the process down into several possible steps and may lead to either a board appointment or a possible special election. Those statutes have strict time deadlines within which one process or the other must be followed.

By contrast, as can be seen from the language quoted above, § 1042 simply directs the County Board of Education to "fill by appointment any vacancy that occurs during the term of office of the county superintendent of schools." No time limits or other constraints on its exercise of that authority are otherwise stated, and we therefore conclude that they do not apply to filling this vacancy.

As the court of appeal has noted, "[W]hatever is necessarily implied in a statute is as much a part of it as that which is expressed."³ Thus, by implication, it is up to this Board to decide when to make the appointment, and the process to do so.

The Board could, therefore:

- 1) Seek "letters of interest" such as many K-12 boards do when filling a vacancy on a school board; or
- 2) Appoint someone at its earliest convenience, perhaps relying on your recommendation as the outgoing superintendent.

³ *Sondeno v. Union Commerce Bank* (1977) 71 Cal.App.3d 391, 395.

If the Board chooses to follow option 1 above, then it also would impliedly have broad discretion in the process it would use. We suggest that if the Board chooses to follow option 1 that it:

- Publish a notice soliciting letters of interest and curriculum vitae of interested candidates, setting a deadline for their submission;
- Advertise the position in the same manner that the County Office would use to advertise similar high-level management positions, such as education-related newsletters, EDJOIN, etc.;
- Schedule a board meeting at which it will consider such candidates;
- Interview the prospective candidates; and
- Vote on the selection at the scheduled meeting.

As your Board is apparently aware, an appointment for an elected post such as the superintendent of schools is not “employment” because elected officials answer only to the voters and not to a supervisor. Thus, the sections of the Brown Act that normally would permit discussion about the appointment of a public employee in closed session would not apply.⁴ Instead, all interviews of prospective candidates must be done in open session, as must the vote on the eventual appointee.

This raises two additional administrative issues. First, the most successful interview procedures usually involve asking each candidate the same questions to gauge how well each responds to the same inquiries. Other provisions of the Brown Act, however, would prohibit closed session discussion among the full Board even to create a list of questions that the candidates will not know about in advance. In the past we have therefore recommended that boards take one of two steps to prepare questions for such a public interview.

First, your Board could appoint an *ad hoc* committee charged with creating a slate of interview questions; such committee meetings do not have to be held in public. Alternatively, your Board could designate one member, perhaps the Chair, to meet with the superintendent to create such a list of questions. The former process is probably preferable because it would allow more involvement by the Board members at that stage of the process.

The second administrative issue is that because the interview process itself is done at a public meeting, prospective candidates themselves cannot legally be excluded from the Board room while other candidates are being questioned. This would give those interviewed later in such a process an unfair advantage over those interviewed earlier.

We therefore have recommended that before the interviews begin, all of the candidates be assembled in the Board meeting and asked to remove themselves from the meeting voluntarily until their turn for an interview comes up. If all of the candidates agree to do so, this will eliminate the advantage that later-interviewed candidates would get over those questioned earlier in the process.

⁴ See, e.g., Govt. Code § 54957, subd. (b).



Barbara Nemko, County Superintendent of Schools
Napa County Office of Education
May 2, 2025
Page 5

While the Board cannot force candidates to wait outside the Board room, the public pressure to agree to this is significant. Any candidate who refuses would have to recognize that refusing to cooperate would diminish his or her chances of being the successful choice. And, if only one candidate refused to “sit out,” that would of course simply mean that that candidate should be interviewed first.

But it is worth repeating that the Board has broad discretion under § 1042 to opt not to solicit external candidates and instead to appoint a candidate recommended by you. I will also note that, once appointed through whatever process the Board decides to use, the newly-appointed superintendent holds the position with the same authority as if he or she had been elected to the office by the voters.

FZ:ewa

cc: Josh Schultz, Deputy Superintendent

Ellen Sitter

From: Barbara Nemko
Sent: Thursday, May 29, 2025 10:41 AM
To: Ellen Sitter
Subject: FW: email to board on the appointment process
Attachments: board email - superintendent appointment .docx; Memorandum re Appointment of Supt. of Schools 5-5-2025 (final).pdf

From: Barbara Nemko
Sent: Monday, May 19, 2025 2:29 PM
To: Barbara Nemko <BNemko@napacoe.org>
Subject: FW: email to board on the appointment process

Dear Napa County Board of Education:

Attached, as promised, is a memo from Frank Zotter on the legal requirements for filling a vacancy in the role of county superintendent. Below are the main points in summary:

Appointment Process

- Per Education Code § 1042(e), the County Board of Education must appoint a new county superintendent; it cannot call a special election for this purpose.
- The appointment must be made by a majority vote of the Board in open session.
- The person appointed must be qualified, meaning they must be registered to vote within the jurisdiction of the county superintendent, and they must possess a valid California administrative credential.
- The person appointed will serve until the office is filled at the next gubernatorial election in 2026.
- The Board could choose to change the compensation of the County Superintendent as part of the appointment process. Absent action by the Board, the compensation of the appointee would be set at the current level approved by the Board.

Discretion in Appointment Procedure

- **Timing:** The Board may appoint at any time. The Board does not have to wait until after July 31, 2025.
- **No statutory process is mandated:** The Board is not legally required to advertise, solicit applications, or conduct interviews. However, the Board could choose to implement some or all of these processes.

We plan to place an information item on the June 3 Board agenda to discuss the legal requirements and get direction as to how the Board would like to proceed. I'm sure you won't be surprised that my

recommendation would be Josh Schultz. He has been with us for more than 15 years, was a teacher at St. Helena High and knows curriculum and instruction, has worked on State committees and has practically-singlehandedly rewritten the LCAP several times over the last few years as well as been a part of BASC and CASBO, both statewide committees. Josh has worked locally as part of the Treasury Oversight Committee, and knows our local elected officials, has handled negotiations with the unions, and graduated from Leadership Napa Valley several years ago. He also has been the person who oversaw the solar installations at our admin building and Camille Creek and Wintun and he is currently overseeing the creation of the Early Literacy Center. Josh knows “all aspects of the industry” in being the county superintendent and has excellent relationships with our district superintendents and the administrative personnel of the California County Superintendents.

That is my recommendation, but it is entirely up to you to make the decision. 😊

Barb

Barbara Nemko, Ph.D

Napa County Superintendent of Schools

Napa County Office of Education

2121 Imola Ave., Napa, CA

707-253-6823

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INNOVATION • SERVICE • RECOGNITION