

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Regular Meeting

Wednesday, June 10, 2026 - 5:30 p.m.
Sutter County Superintendent of Schools Office
970 Klamath Lane – Board Room
Yuba City, CA 95993

NOTICE TO THE PUBLIC

Public Hearings

- 2026-2027 Local Control Accountability Plan (LCAP)
- 2026-2027 Local Control Accountability Plan (LCAP) Pathways Charter Academy
- 2026-2027 Sutter County Superintendent of Schools' Budget
- 2026-2027 Education Protection Account

A full Board packet is available for review at the Sutter County Superintendent of Schools Office Reception Desk, 970 Klamath Lane, Yuba City, CA 8:00 a.m. – 4:30 p.m., Monday through Friday – excluding legal holidays) and the Sutter County Superintendent of Schools' website at www.sutter.k12.ca.us.

- 5:30 p.m.
- 1.0 Call to Order
 - 2.0 Pledge of Allegiance
 - 3.0 Roll Call of Members
Kash Gill, Trustee Area 3, President
Victoria Lachance, Trustee Area 5, Vice President
Gurv Pamma, Trustee Area 1, Member
Mike Reid, Trustee Area 2, Member
Harjit Singh, Trustee Area 4, Member
 - 4.0 Items of Public Interest to Come to the Attention of the Board
Members of the public are given an opportunity to address the Board regarding any item of interest to the public. *The California Government Code, Section 54954.3(a) states, ".....no action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of Section 54954.2.*
 - 5.0 Approval of the Minutes of the Regular Board Meeting Held on May 13, 2026.
[ACTION ITEM]

- 6.0 **Public Hearing on the Sutter County Superintendent of School 2026-2027 Local Control Accountability Plan (LCAP) and Annual Update**
Members of the public may address the Board relative to the proposed 2026-2027 LCAP.
Kristi Johnson, Assistant Superintendent
- 7.0 **Public Hearing on the Pathways Charter Academy 2026-2027 Local Control Accountability Plan (LCAP) and Annual Update**
Members of the public may address the Board relative to the proposed 2026-2027 LCAP.
Kristi Johnson, Assistant Superintendent
- 8.0 **Public Hearing on Sutter County Superintendent of Schools' Education Protection Account (EPA)**
Members of the public may address the Board relative to the 2026-2027 Education Protection Account (EPA) expenditure report.
Nic Hogeveen, Director
- 9.0 **Public Hearing on Proposed 2025-2026 Sutter County Superintendent of Schools' Budget**
Members of the public may address the Board relative to the proposed 2026-2027 Sutter County Superintendent of Schools' Budget.
Nic Hoogeveen, Director
- 10.0 **Investment Report**
The investment statement as of March 30, 2026, from the County treasure will be presented.
Ron Sherrod, Assistant Superintendent
- 11.0 **Donations**
Alpha Sigma Iota \$235.00
Ron Sherrod, Assistant Superintendent
- 12.0 **Anticipated Employee Salary Increases of \$10,000 or More During the 2025/26 School Year.**
Pursuant to Education Code Section 1302, the county superintendent of schools shall not increase by ten thousand dollars (\$10,000) or more the salary or bonus of any employee of the county office of education unless the matter is brought to the attention of the county board of education for its discussion at a regularly scheduled public meeting of the county board of education.

We are anticipating recent settlements with the employee units to result in employees in various classifications exceeding this threshold as follows: Deputy Superintendent and Assistant Superintendents.
Ron Sherrod, Assistant Superintendent

13.0 **Business Service Report**

The monthly financial report for May will be reviewed.
Nic Hoogeveen, Director

14.0 **Reports of superintendents Salary Review Committee**

Education Code Section 1209 states that a county superintendent of schools shall not increase his or her salary, financial remuneration, benefits, or pension in any manner or for any reason without bringing the matter to the attention of the county board of education for its discussion at a regularly scheduled public meeting of the board and without the approval of the county board of education.
Board Members, Victoria Lachance and Gurv Pamma

[ACTION ITEM]

15.0 **Approval of the Declaration of Need (DON)**

The DON is a CTC document completed by school district office to certify that it has a staffing shortage requiring the employment of teachers who have not yet completed all credential requirements.
Tom Reusser, Superintendent

[ACTION ITEM]

16.0 **Specification of the Election Order**

Tom Reusser, Superintendent

[ACTION ITEM]

17.0 **Shady Creek Department Presentation**

Chris Little, Director

18.0 **Items from the Superintendent**

19.0 **Adjournment**

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board Meeting room, to access written documents being discussed at the Board Meeting, or to otherwise participate at Board Meetings, please contact the Superintendent's Office at 530-822-2900 for assistance. Notification at least 48 hours prior to the meeting will enable the Superintendent's Office to make reasonable arrangements to ensure accessibility to the Board Meeting and to provide any required accommodations, auxiliary aids or services.

All Open Session Agenda related documents, including materials distributed less than 72 hours prior to the scheduled meeting, are available to the public for viewing at the Sutter County Superintendent of Schools Office located at 970 Klamath Lane, Yuba City, CA 95993.



970 Klamath Lane
Yuba City, CA 95993
Phone (530) 822-2900
Fax (530) 671-3422

NOTICE OF PUBLIC HEARINGS

Notice is hereby given, in accordance with the California Education Code,
Public Hearings will be held as follows:

Date: Wednesday, June 10, 2026

Time: 5:30 p.m.

Place: Sutter County Superintendent of Schools Office
970 Klamath Lane
Yuba City, CA 95993

PUBLIC HEARING - Local Control Accountability Plan (LCAP) SCSOS

The Public Hearing is to inform the public regarding the Local Control and Accountability Plan (LCAP) for the fiscal year 2026-2027. Any taxpayer directly affected by the County School LCAP may appear before the Sutter County Board of Education and speak to the proposed plan or any item therein.

PUBLIC HEARING - Local Control Accountability Plan (LCAP) Pathways Charter Academy

The Public Hearing is to inform the public regarding the Local Control and Accountability Plan (LCAP) for the fiscal year 2026-2027. Any taxpayer directly affected by the Pathways Charter Academy LCAP may appear before the Sutter County Board of Education and speak to the proposed plan or any item therein.

PUBLIC HEARING - SCSOS Budget

The Public Hearing is to inform the public regarding the Sutter County Superintendent of Schools' Budget for the fiscal year 2026-2027. Any taxpayer directly affected by the Sutter County Superintendent of Schools' Budget may appear before the Sutter County Board of Education and speak to the proposed budget or any item therein.

PUBLIC HEARING - Education Protection Act (EPA) ~ Spending Plan

The Public Hearing is to review the Sutter County Superintendent of School's Education Protection Act (EPA) Spending Plan.

Copies of the Local Control Accountability Plan (LCAP), SCSOS Budget and the Education Protection Act (EPA) Spending Plan will be available for inspection 72 hours prior to the meeting, during regular business hours, at the Sutter County Superintendent of School Office, 970 Klamath Lane, Yuba City, CA 95993 or by visiting the SCSOS website at: www.sutter.k12.ca.us

FOR ADDITIONAL INFORMATION CONTACT:

Sutter County Superintendent of Schools/Internal Business Services/Educational Services
(530)822-2930

Posted on: June 1, 2026

Locations:

Sutter County Superintendent of Schools Website
Sutter County Superintendent of Schools Office

Nic Hoogeveen stated that the yield is 3.42 which is the same as last month.

7.0 **Donations**

Jean Wednesday funds went to SSO Foster youth to help offset the cost for yearbooks, graduation etc. 230.00 dollars were raised.

8.0 **Quarterly Report on Williams/Valenzuela Uniform Complaints**

There were no complaints filed from January to March 2026.

9.0 **Corrective Action for Audit finding**

N. Hoogeveen updated the board on the two audit findings, one being SARC and the other being the delay with the county auditor delay, which we didn't have control over, but we will provide support and communication.

10.0 **Business Services Report**

N Hoogeveen updated the board on reviewed the Summary Report of Revenues, Expenditures and Changes in Fund Balance with the Board.

11.0 **Approval of Lease for Special Education Infant Program Office Space with Playzeum**

A motion was made to approve the lease at the Playzeum for SPED infant program.

Motion: M. Reid Seconded: V. Lanchance

Action: Motion Carried

Ayes: 5 Noes: 0

Absent: 0 Abstain: 0

12.0 **Items from the Superintendent and Board**

1. Graduation dates have been sent out please let Karisa know which ones you are attending.

2. Congressional debate happening tonight at our new building 875 Harter Pkwy.

3. Save the date for our welcome back day happening August 7th.

13.0 **Adjournment**

A motion was made to adjourn the meeting at 5:41 p.m.

Motion: M.Reid Seconded: G. Pamma

Action: Motion Carried

Ayes: 5 Noes: 0

Absent: 0 Abstain: 0

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BOARD AGENDA ITEM: Public Hearing 2026-2027 SCSOS LCAP

BOARD MEETING DATE: June 10, 2026

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Kristi Johnson and Nic Hoogeveen

SUBMITTED BY:

Kristi Johnson

PRESENTING TO BOARD:

Kristi Johnson

BACKGROUND AND SUMMARY INFORMATION:

Public Hearing on the Sutter County Superintendent of Schools 2026-2027 Local Control Accountability Plan (LCAP) including the Annual Update, Expenditure Tables and Budget Overview for Parents is being presented for input.

LCFF Budget Overview for Parents

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

CDS Code: 51-10512-0000000

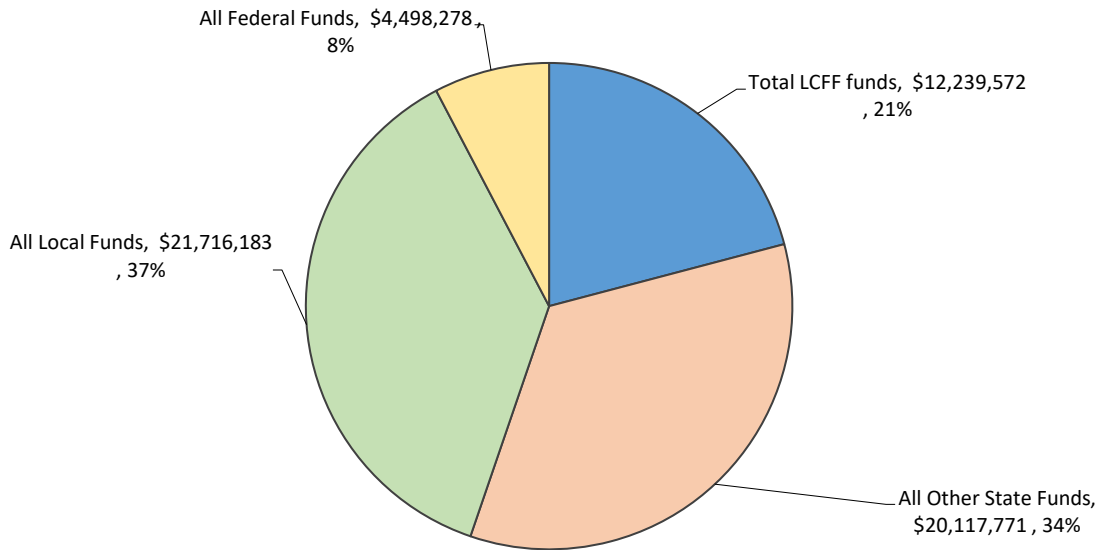
School Year: 2026-27

LEA contact information: Kristi Johnson, Assistant Superintendent, Educational Services 530-822-2939

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 2026-27 School Year

Projected Revenue by Fund Source



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

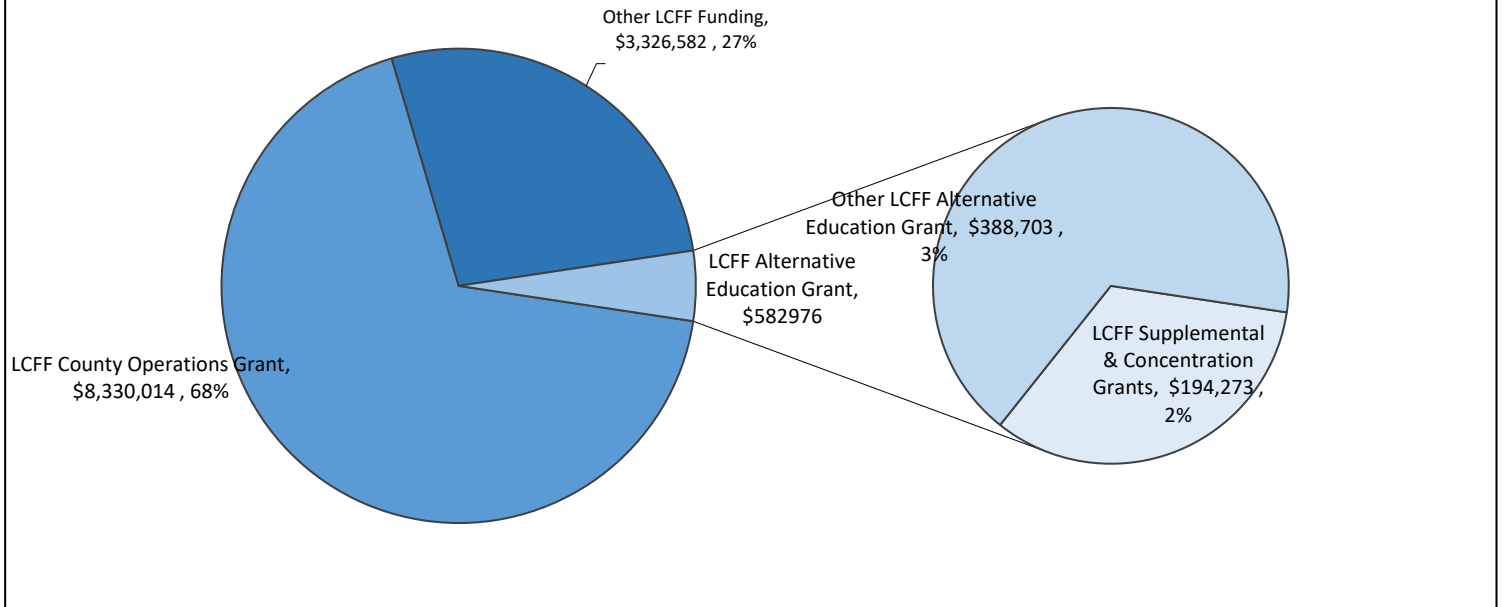
The text description for the above chart is as follows: The total revenue projected for Sutter County Office of Education is \$58,571,804.00, of which \$12,239,572.00 is Local Control Funding Formula (LCFF), \$20,117,771.00 is other state funds, \$21,716,183.00 is local funds, and \$4,498,278.00 is federal funds.

Of the \$20,117,771.00 attributed to All Other State Funds, \$66,870.00 are attributed to the Student Support and Enrichment Block Grant.

LCFF Budget Overview for Parents

LCFF Budget Overview for the 2026-27 School Year

Projected LCFF Revenue



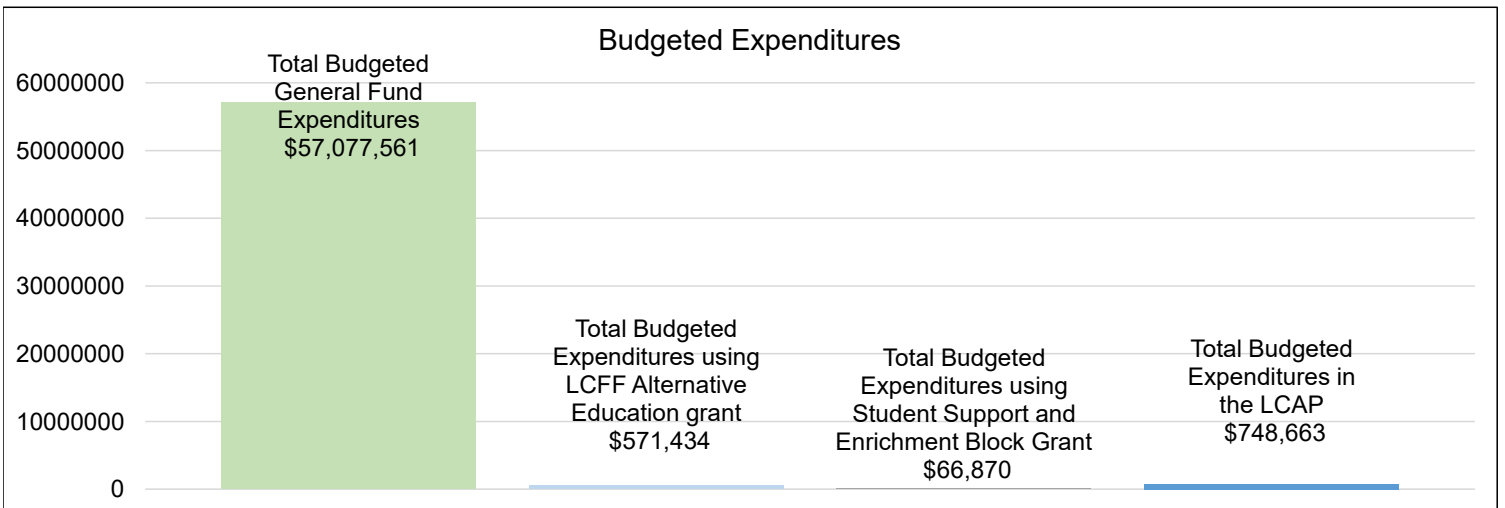
This chart shows the LCFF revenue Sutter County Office of Education expects to receive in the coming year.

The text description for the above chart is as follows: The total LCFF revenue projected for Sutter County Office of Education is \$12,239,572.00, of which \$8,330,014.00 is attributed to the LCFF County Operations Grant, \$582,976.00 is attributed to the LCFF Alternative Education Grant, and \$3,326,582.00 is other LCFF funds. Of the \$582,976.00 attributed to the LCFF Alternative Education Grant, \$194,273.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

Sutter County Superintendent of Schools is a holdharmless COE that receives LCFF funding for Differentiated Assistance and a County operated Charter School.

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.

Budgeted Expenditures

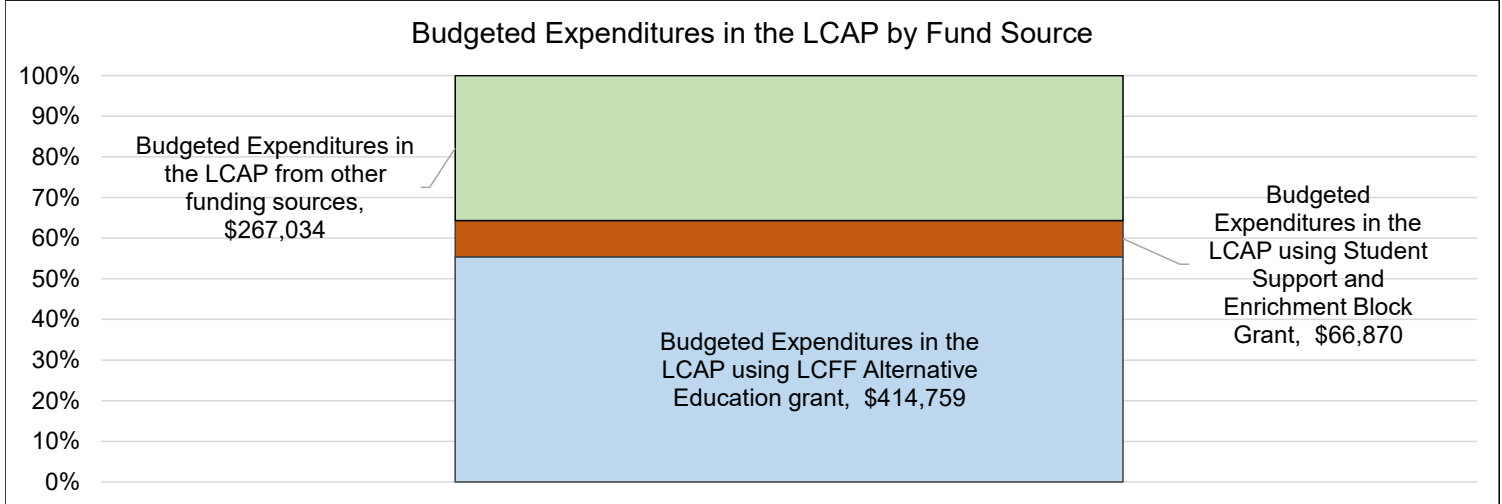


This chart provides a quick summary of how much Sutter County Office of Education plans to spend for 2026-27. It shows how much of the total is tied to planned actions and services in the LCAP.

LCFF Budget Overview for Parents

The text description of the above chart is as follows: Sutter County Office of Education plans to spend \$57,077,561.00 for the 2026-27 school year. Of that amount, \$571,434.00 is attributed to the Alternative Education Grant and \$66,870.00 is attributed to the Student Support and Enrichment Block Grant. \$56,328,898.00 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:

The General Fund operating expenses of Sutter County Superintendent of Schools that are not included in the LCAP include base level school staffing costs as well as support services beyond the school and students, fiscal services and administration of non-student related programs, and services such as maintenance, business, special education, technology, and routine maintenance on equipment, buildings, and vehicles. The salary for the Administrator, facilities and maintenance costs, information and technology expenses, and special education



This chart provides a quick summary of how much Sutter County Office of Education plans to spend for 2026-27 for planned actions and services in the LCAP.

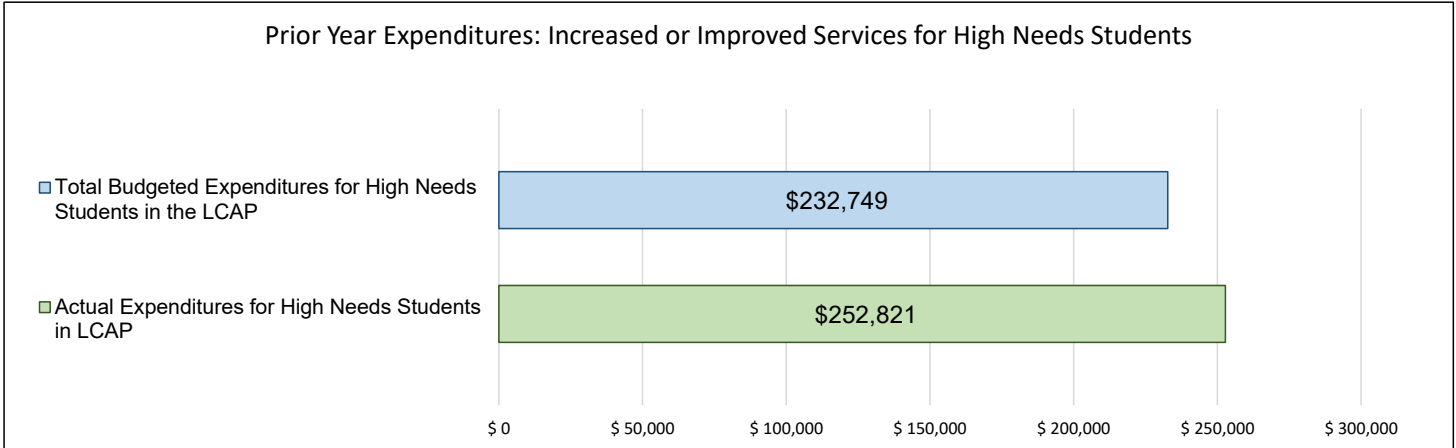
The text description of the above chart is as follows: Sutter County Office of Education plans to spend \$748,663.00 on actions/services in the LCAP. Of those funds, \$414,759.00 is attributed to the Alternative Education Grant and \$66,870.00 is attributed to the Student Support and Enrichment Block Grant.

Increased or Improved Services for High Needs Students in the LCAP for the 2026-27 School Year

In 2026-27, Sutter County Office of Education is projecting it will receive \$194,273.00 based on the enrollment of foster youth, English learner, and low-income students. Sutter County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Sutter County Office of Education plans to spend \$266,644.00 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 2025-26



This chart compares what Sutter 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 Sutter 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 2025-26, Sutter County Office of Education's LCAP budgeted \$232,749.00 for planned actions to increase or improve services for high needs students. Sutter County Office of Education actually spent \$252,821.00 for actions to increase or improve services for high needs students in 2025-26.

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
Sutter County Superintendent of Schools	Kristi Johnson Assistant Superintendent, Educational Services	kristij@sutter.k12.ca.us (530) 822-2939

Plan Summary 2026-2027

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.

Fully accredited by the Western Association of Schools and Colleges (WASC), Feather River Academy (FRA) serves as a County Community School under the governance of the Sutter County Superintendent of Schools. The institution provides a rigorous, individualized alternative educational framework for students in grades 9 through 12.

The academy serves students who are at risk of expulsion, have been formally expelled, or have been referred via judicial, probationary, or voluntary parental channels. FRA is committed to maintaining a secure and academically demanding environment that fosters personal accountability and prepares students for integration into both local and global communities.

Upon admission, students undergo a formal goal-setting process to establish an Individualized Learning and Success Plan, which is meticulously monitored by a multi-disciplinary team of educators and counselors. The curriculum is delivered through a structured independent study model led by credentialed faculty, ensuring instructional alignment with the county’s established standards.

Student Demographics and Dashboard Data

As of the 2024-25 academic year, FRA serves 23 students, with enrollment typically between 25 and 35. The Fall 2024 California School Dashboard reports the following demographics:

- 96.3% of students are socioeconomically disadvantaged
- 0% are foster youth
- 22.2% are English learners (ELs)

Due to the student population's transient nature, tracking long-term data for certain subgroups—especially English learners—is challenging while maintaining student privacy. The small sample size of EL students has historically resulted in limited reporting on Dashboard indicators such as Reclassification Rate (4F) and Progress Toward English Proficiency (4E). However, with a recent increase in EL enrollment, these metrics may be reportable on the 2025 Dashboard.

FRA primarily focuses on academic and behavioral interventions to support students' transition back to their home schools. As such, the academy does not offer Advanced Placement (AP) coursework as a standard part of its program, though AP courses remain accessible if needed. Similarly, career technical education (CTE) pathways and college entrance course completion rates (4B, 4C, 4D, 4H) are not tracked, as the primary goal is to support students for 1–2 semesters before reintegration into their district schools.

Behavioral and Academic Support

Unlike traditional schools, FRA does not expel students, so pupil expulsion rates (6B) are not applicable. Due to the high percentage of students requiring intensive academic and behavioral support, FRA maintains small class sizes by funding one additional full-time equivalent (FTE) teacher beyond standard staffing ratios. Additionally, the academy employs a 0.8 FTE counselor to provide increased academic and social-emotional support.

Staffing Summary:

- Administration: 1
- Teachers: 2
- Instructional Aides: 2
- Counselor: 1.0
- Support Specialists: 0.4
- Attendance & Outreach: 1
- Office Staff: 1

Student and staff feedback indicates that increased adult support on campus has positively impacted student engagement, behavior, and academic progress. As a result, these actions and services will continue in the 2025-26 LCAP.

Data Collection and Equity Multiplier Funding

Because FRA serves a small and fluctuating student population, Dashboard data are often incomplete for subgroups with fewer than 11 students, and status and change data are displayed only for subgroups with 11 to 29 students. As a result, much of FRA's student outcome data is collected and analyzed locally.

FRA receives Equity Multiplier funding, which is allocated based on thresholds for student instability and socioeconomic disadvantage from the prior year. These funds must be used to implement evidence-based services and supports that enhance student outcomes. Documented efforts to reduce suspension rates and improve student engagement are outlined in Goal 4 of the LCAP.

Reflections: Annual Performance

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

In reflecting on our annual performance, we based our review on the 2024 California School Dashboard (Dashboard) for Feather River Academy, local assessment results from Renaissance STAR, Local Indicators, and educational partner input. Our review included all significant student groups, which in our case are Socio-economically Disadvantaged (SED) and Hispanic students.

2024 CA School Dashboard

Suspension Rate

32.8% of ALL students suspended at least one day (Declined 4.7% from 2023 Dashboard) - Orange

31.5% of SED students suspended at least one day (Declined 3.4% from 2023 Dashboard) - Orange

37.1% of Hispanic students suspended at least one day (Increased 5.9% from 2023 Dashboard) - Red

STAR ELA and Math

45% of students in ELA and 59% in Math score below the 25th percentile

43% of students in ELA and 31% in Math score between the 25th and 49th percentile

7% of students in ELA and 4% in Math score between the 50th and 74th percentile

4% of students in ELA and 6% in Math score above the 75th percentile

Although Edgenuity, as the core curriculum, provides access to standards-aligned instructional materials, administration and staff have determined that an additional focus on delivering instruction in all content areas would be beneficial. Through one-on-one and group collaboration time, professional learning and coaching with the Curriculum, Instruction, and Accountability department will address the high percentage of students needing to meet academic standards. In addition, a more intentional approach to VAPA will not only provide students with enriching opportunities but will also serve as a support for students' social-emotional challenges.

Local Indicators

While using the Local Indicator tool for Priority 2 with staff, FRA staff indicated that they are moving in the right direction in delivering meaningful instruction aligned with state standards. Some gaps need to be addressed. The teaching staff relies on the Edgenuity software platform to align and address the standards during the credit recovery component of instruction. Teachers must become familiar with and align standards-based instruction during student-centered days. Professional Development provided by the Sutter County Office of Education Curriculum, Instruction, and Accountability department has only scratched the surface, as the staff at FRA need additional training to develop lessons with the essential standards. Teachers need to familiarize themselves with the latest adopted academic standards in core subjects, specifically ELD, where the number of students has dramatically increased over the past few years, resulting in an ELD class to address the needs of the students.

The parent survey participation rate on Panorama increased from 23/24 = 32% to Midyear 2024 = 5% to Spring 2025 = 58%. The Fall 2025 survey was very low, but the spring survey increased to 58% largely due to the team's strategic planning to embed the survey as part of their Spring Open House. This was a success, and the recommendation is to continue this practice next year.

Lowest Performing - 2023 Dashboard (Associated actions remain unchanged)

SCSOS Special Education

SCSOS's County-operated special education program, including SED, SWD, and white students, scored in the lowest performance category (red) in ELA on the 2023 Dashboard, with all students scoring 135.6 points below standard. Because of this performance, efforts to improve ELA performance on statewide assessments can be seen in Goal 2, and efforts to increase the participation rate (81% for All Students) can be found in Goal 3.

Feather River Academy

Based on the high suspension rates on the 2023 Dashboard, FRA and SED students scored in the lowest performance category (red). Because of this identification, an intense focus on restorative practices is necessary. Goal 4 (Equity Multiplier) includes metrics and actions to measure progress toward reducing the suspension rate from 37.5% to 20%. The additional training and increased staff will support using restorative circles regularly, continuously, and proactively. The extra time is also designed to reduce the number of students with multiple suspensions from 7 in 23/24 to 3 or fewer in 26/27. This will be accomplished by creating and monitoring re-entry support plans for each suspension.

Learning Recovery Emergency Block Grant (LREBG)

LREBG funds (\$64,277) will be used in the 2026/27 school year for a paraprofessional to provide targeted support to students' academic and SEL needs.

The identified need for this action is based on the high-need population of the students served at FRA and the diverse academic and social emotional needs they exhibit. The additional staff to student ration provides a safe and conducive environment for students.

The effectiveness of this action will be measured using local STAR assessment results (Goal 2, Metrics 1-4 and Goal 4 Metric 1).

Reflections: Technical Assistance

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

N/A

Comprehensive Support and Improvement

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

Schools Identified

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

N/A

Support for Identified Schools

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

N/A

Monitoring and Evaluating Effectiveness

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

N/A

Engaging Educational Partners

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

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

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

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

Educational Partner(s)	Process for Engagement
FRA Principal, Certificated, and Classified Staff, Local Bargaining Unit	Staff Meeting for Local Indicator Tools/LCAP Goals & Actions- February 25, 2026 Staff Meetings for facilitated Improvement Project work around LCAP Goals & Actions- 9/14/25, 10/15/2025, 12/3/2025, 1/28/2026, 3/25/2026, 4/26/2026, 5/27/2026
Parents	Fall (10/23-10/31) and Spring (3/16-3/27) Panorama Survey Back to School Night October 23, 2025 Open House April 30, 2026
Students	Fall (11/1-11/15) and Spring (4/10-4/28) Panorama Survey Back to School Night: Oct 23, 2025 Open House 4/30/26 Student Leadership meets monthly.
SELPA	April 13, 2026
Parent Advisory	Meetings on October 8, 2025, April 14, 2026
Other Partners (Foster Youth Services, Plan for Expelled Youth)	Community School Advisory (Parents, School Staff, Community Partners) - April 23, 2026
ELAC/DELAC	Less than 25 English learner students; therefore, there is no established ELAC/DELAC
Board	Mid-Year Update - February 11, 2026 Public Hearing - June 10, 2026 Board Approval - June 17, 2026

Certificated and Classified Staff:

Goal 2, Action 2 – Paraprofessional Support. At FRA, paraprofessionals remain a vital component of the instructional program, providing targeted academic assistance and reinforcing positive student behaviors. Based on ongoing staff feedback and site needs, paraprofessional assignments have been strategically aligned to ensure consistent support across all classrooms. Their work continues to strengthen student engagement, facilitate access to curriculum, and support the implementation of school-wide PBIS and restorative practices. As a result, staff report improved classroom management, increased on-task behavior, and more individualized support for students requiring additional assistance.

Goal 3, Action 1 – Comprehensive Student Support Services: FRA continues to prioritize a multidisciplinary approach to student support by maintaining key classified positions, including probation officers and attendance/outreach staff. These roles have proven essential in addressing barriers to student success. Probation officers provide mentorship, accountability, and coordination with external agencies, while attendance and outreach staff actively monitor student attendance, conduct home visits, and strengthen communication with families. As a result of these coordinated efforts, the school has observed improved student attendance patterns, increased family engagement, and a reduction in chronic absenteeism.

Additionally, FRA has sustained a low teacher-to-student ratio, which remains a cornerstone of its instructional model. This structure allows staff to deliver highly individualized instruction, build meaningful relationships with students, and respond promptly to both academic and behavioral needs. Staff feedback consistently highlights this approach as a key factor in promoting student progress and fostering a supportive learning environment.

Goals 2 and 4 – Professional Learning and Continuous Improvement: FRA has continued to utilize designated minimum days and structured professional development opportunities to enhance instructional quality. These sessions focus on strengthening staff capacity in areas such as data-driven instruction, differentiated teaching practices, trauma-informed strategies, and student engagement techniques. Staff collaboration during these times has supported the refinement of instructional practices and alignment across classrooms.

Feedback from certificated staff indicates that these professional learning opportunities have contributed to more intentional lesson design, improved use of student data to guide instruction, and increased consistency in classroom practices. As a result, FRA is seeing continued progress in instructional delivery and a stronger alignment between academic supports and student needs.

Parents and Community:

Goal 3, Action 2 – Transportation and Access to School: Ongoing engagement with families and students at FRA continues to highlight transportation as one of the most significant barriers to consistent school attendance. In response, FRA has maintained a strong focus on providing transportation supports, including bus passes, individualized transportation solutions, and targeted outreach for students experiencing attendance challenges. These efforts have contributed to improved daily attendance and increased access to in-person instruction. Feedback from families reflects a high level of appreciation for these supports, and the school will continue to refine and expand transportation options to further reduce barriers and reengage students who may otherwise struggle to attend regularly.

Goal 3, Action 3 – Academic Support and Tutoring: Input from parents and community partners has reinforced the importance of providing additional academic support opportunities for students. While tutoring services have been offered, participation has remained limited. In response, FRA has begun adjusting its approach by embedding academic support within the school day, including targeted intervention periods and integrating tutoring into elective or structured instructional time. These adjustments aim to increase student access, remove after-school barriers, and provide more immediate, consistent academic assistance. The school will continue to monitor participation and effectiveness to ensure these supports are meeting student needs and contributing to improved academic outcomes.

Goal 4, Action 3 – Mental Health and Social-Emotional Support: FRA remains committed to addressing the social-emotional and mental health needs of its students through a comprehensive system of support. On-site counseling services, including both individual and group sessions, continue to be available and are coordinated with local mental health agencies to ensure students receive timely and appropriate care. In addition, staff-facilitated groups and classroom-based social-emotional learning opportunities have been expanded to build coping skills, resilience, and positive peer interactions. Feedback from students, families, and staff indicates that these services are a critical component of student success, and FRA will continue to strengthen and expand these supports as part of its overall approach to student well-being.

Students:

Goal 1 (Actions 3, 4, 5) & Goal 2 (Action 1) – Instructional Practices and Student Engagement: Student feedback continues to serve as a key driver in refining instructional practices at FRA. Through surveys and informal feedback opportunities, students have expressed a strong preference for increased direct instruction, structured classroom lessons, and opportunities for collaborative learning over predominantly independent, computer-based coursework. In response, FRA has expanded the use of teacher-led instruction, small-group activities, and classroom discussions to foster greater engagement and strengthen relationships between students and staff.

Additionally, students have identified hands-on, experiential learning as a significant factor in their motivation to attend and actively participate in school. Programs such as Career Technical Education (CTE), particularly the Culinary Arts pathway, continue to demonstrate high levels of student interest and engagement. As a result, FRA is working to expand opportunities for applied learning experiences that connect academic content to real-world skills and career exploration.

Goal 3, Action 2 – Transportation and Attendance Support: Consistent with prior feedback, transportation remains one of the most critical needs identified by students. FRA has continued to prioritize transportation solutions, including bus passes and individualized support, to reduce barriers to attendance. These efforts have contributed to improved access to campus and increased student participation. Transportation remains a central component of the school's strategy to address chronic absenteeism and ensure equitable access to educational opportunities.

Goal 4 (Actions 3, 5, 6, 7, 8) – Mental Health and Student Wellness: Students at FRA continue to emphasize the importance of mental health supports as part of their overall success. In response, the school has maintained and expanded access to counseling services, including both individual and group-based support. Partnerships with local agencies allow for on-site mental health services, ensuring students receive timely and appropriate care. In addition, staff-led social-emotional learning (SEL) groups and classroom-based supports have been strengthened to promote coping skills, emotional regulation, and positive peer relationships. These efforts contribute to a more supportive school climate and improved student well-being.

Student Voice and School Culture – Enrichment and Leadership Opportunities: Student leadership groups have expressed a desire for increased opportunities to engage in school-wide enrichment activities, including guest speakers, assemblies, and community-building events.

In response, FRA is increasing its investment in student-driven initiatives and expanding access to enrichment experiences that align with student interests. These opportunities are designed to enhance school connectedness, expose students to diverse perspectives, and support both academic and social-emotional development.

FRA engaged in meaningful consultation with educational partners throughout the development of the LCAP and the required Equity Multiplier focus goal. Educational partner input was gathered through meetings, surveys, school climate data reviews, Parent Advisory meetings, staff collaboration sessions, student discussions, and ongoing communication with families and community agencies. Participants included students, parents/guardians, certificated and classified staff, community partners, and Sutter County Superintendent of Schools personnel.

Feedback from educational partners identified several priority areas impacting student success, including chronic absenteeism, student engagement, school connectedness, academic intervention needs, behavioral supports, and access to mental health and social-emotional services. Students emphasized the importance of building positive relationships with staff, creating engaging learning opportunities, and increasing opportunities for student voice and leadership. Parents highlighted the need for improved communication, transportation support, academic guidance, and continued access to counseling and behavioral supports. Staff identified the importance of restorative practices, PBIS implementation, targeted interventions, and expanded student support systems.

This consultation process directly informed the development of Feather River Academy's Equity Multiplier focus goal and associated actions. As a result, the LCAP includes targeted supports such as restorative practices, PBIS Tier 2 implementation, social-emotional learning supports, leadership opportunities for students, academic interventions, attendance outreach, family engagement strategies, and coordinated systems of support designed to improve outcomes for students identified through the Equity Multiplier criteria. Continuous feedback from educational partners will remain an ongoing component of implementation and progress monitoring throughout the LCAP cycle.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Sutter County Superintendent of Schools/Feather River Academy will ensure that staff and students operate in an environment that is safe, supportive, and conducive to learning. This includes modern facilities, high-quality teachers, adequate standards-aligned instructional materials, and ongoing support	Broad Goal

State Priorities addressed by this goal.

Priorities 1, 2, and 7

An explanation of why the LEA has developed this goal.

Feather River Academy (FRA) serves students expelled, referred by Probation, or referred due to truancy. Student and parent input indicates that the traditional school setting generally disenfranchises the families. Survey data suggests that upon entry into the County Community School, most students need to see relevance or connection between school and their long-term goals. Feather River Academy intends to establish a learning environment (conditions of learning) that is safe, respectful, nurturing, and responsive to individual student needs. These actions taken as a whole and monitored through the identified metrics will ensure that students referred to FRA will enter an environment that supports them in establishing individualized goals and realizes how the school provides support to help them achieve.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1	Priority 1A Properly credentialed and appropriately assigned teachers Source: SARC	22/23 SARC Fully Credentialed & properly assigned 3.8 or 63.6% Out of Field 1.3 or 21.8% Incomplete or N/A 0.8 or 14.3%	23/24 SARC Fully Credentialed & properly assigned 3.8 or 63.6% Out of Field 1.3 or 21.8% Incomplete or N/A 0.8 or 14.3%	24/25 SARC Fully Credentialed & properly assigned 3 or 60% Out of Field 2 or 40% Incomplete or N/A 0	25/26 SARC Fully Credentialed & properly assigned 75% Out of Field 25% Incomplete or N/A 0 or 0%	Fully Credentialed & properly assigned Increased .8% Out of Field Increased .7% Incomplete or N/A Decreased .8%

2	<p>Priority 1B</p> <p>Student access to standards-aligned instructional materials</p> <p>Source: Local Indicator Tool for Priority 2</p> <p>Question #2</p>	<p>Spring 2024</p> <p>ELA-5 Full Implementation and Sustainability</p> <p>ELD - 5 Full Implementation and Sustainability</p> <p>Math-5 Full Implementation and Sustainability</p> <p>NGSS- 5 Full Implementation and Sustainability</p> <p>HSS - 5 Full Implementation and Sustainability</p>	<p>Spring 2025</p> <p>ELA-5 Full Implementation and Sustainability</p> <p>ELD-5 Full Implementation and Sustainability</p> <p>Math-5 Full Implementation and Sustainability</p> <p>NGSS-4 Full Implementation</p> <p>HSS-5 Full Implementation and Sustainability</p>	<p>Spring 2026</p> <p>ELA-5 Full Implementation and Sustainability</p> <p>ELD-5 Full Implementation and Sustainability</p> <p>Math-5 Full Implementation and Sustainability</p> <p>NGSS-5 Full Implementation and Sustainability</p> <p>HSS-5 Full Implementation and Sustainability</p>	<p>Spring 2027</p> <p>ELA - 5 Full Implementation and Sustainability</p> <p>ELD - 5 Full Implementation and Sustainability</p> <p>Math-5 Full Implementation and Sustainability</p> <p>NGSS- 5 Full Implementation and Sustainability</p> <p>HSS - 5 Full Implementation and Sustainability</p>	<p>ELA - Same as Baseline</p> <p>ELD - Same as Baseline</p> <p>Math-Same as Baseline</p> <p>NGSS- Same as Baseline</p> <p>HSS - Same as Baseline</p>
3	<p>Priority 1C</p> <p>Facilities in Good Repair</p> <p>Source: Facilities Inspection Tool (FIT)</p>	<p>2023 FIT</p> <p>Overall “Exemplary” rating</p>	<p>2024 FIT</p> <p>Overall Facility Rating: “Good”</p>	<p>2025 FIT</p> <p>Overall Facility Rating: “Good”</p>	<p>2026-2027 FIT</p> <p>Overall “Exemplary” rating</p>	<p>Declined 1 level</p>

4	<p>Priority 2A Implementation of State Academic Standards</p> <p>Source: Local Indicator Tool for Questions #1 and #4</p>	<p>Spring 2024</p> <p>Question #1</p> <p>ELA - 5 Full Implementation and Sustainability</p> <p>ELD - 3 Initial Implementation</p> <p>Math - 5 Full Implementation and Sustainability</p> <p>NGSS- 5 Full Implementation and Sustainability</p> <p>HSS - 5 Full Implementation and Sustainability</p> <p>Question #4</p> <p>CTE - 2 Beginning Development</p> <p>Health Education - 3 Initial Implementation</p> <p>PE - 3 Initial Implementation</p> <p>VAPA - 2 Beginning Development</p> <p>World Language - 1 Exploration and Research</p>	<p>Spring 2025</p> <p>Question #1</p> <p>ELA-5 Full Implementation and Sustainability</p> <p>ELD - 5 Initial Implementation and Sustainability</p> <p>Math-5 Full Implementation and Sustainability</p> <p>NGSS- 4 Full Implementation</p> <p>HSS - 5 Full Implementation and Sustainability</p> <p>Question #4</p> <p>CTE - 4 Full Implementation</p> <p>Health Education - 5 Full Implementation and Sustainability</p> <p>PE - 5 Full Implementation and Sustainability</p> <p>VAPA - 4 Full Implementation</p> <p>World Language - 4 Full Implementation</p>	<p>Spring 2026</p> <p>Question #1</p> <p>ELA-5 Full Implementation and Sustainability</p> <p>ELD - 5 Initial Implementation and Sustainability</p> <p>Math-5 Full Implementation and Sustainability</p> <p>NGSS- 4 Full Implementation</p> <p>HSS - 5 Full Implementation and Sustainability</p> <p>Question #4</p> <p>CTE - 4 Full Implementation</p> <p>Health Education - 5 Full Implementation and Sustainability</p> <p>PE - 5 Full Implementation and Sustainability</p> <p>VAPA - 4 Full Implementation</p> <p>World Language - 4 Full Implementation</p>	<p>Spring 2027</p> <p>Question #1</p> <p>ELA - 5 Full Implementation and Sustainability</p> <p>ELD- 4 Full Implementation</p> <p>Math - 5 Full Implementation and Sustainability</p> <p>NGSS - 4 Full Implementation</p> <p>HSS - 5 Full Implementation and Sustainability</p> <p>Question #4</p> <p>CTE- 4 Full Implementation</p> <p>Health Education - 4 Full Implementation</p> <p>PE- 4 Full Implementation</p> <p>VAPA- 3 Initial Implementation</p> <p>World Language- 3 Initial Implementation</p>	<p>Question #1</p> <p>ELA -Same as Baseline</p> <p>ELD- Increased 2 levels</p> <p>Math - Same as Baseline</p> <p>NGSS - Declined 1 level</p> <p>HSS - Same as Baseline</p> <p>Question #4</p> <p>CTE- increased 2 levels</p> <p>Health Education - increased 2 levels</p> <p>PE- increased 2 levels</p> <p>VAPA- increased 2 levels</p> <p>World Language- increased 3 levels</p>
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5	Priority 2B EL access to CCSS and ELD Standards Source: STAR	Spring 2024 0% of ELs in the 50th percentile or above	Spring 2025 0% of ELs in the 50th percentile or above	Sprint 2026	Spring 2027 20% of ELs in the 50th percentile or above	Maintained Baseline Data
6	Priority 7A Access to Broad Course of Study Source: Metrics identified in the Local Indicator Tool for Priority 7 Enrollment in identified courses	Spring 2024 VAPA 21% (8/39) All Students 21% (8/39) SED Students CTE 38% (15/39) All Students 43% (15/35) SED Students	Spring 2025 VAPA 42% (10/24) All Students 43% (10/23) SED Students CTE 71% (17/24) All Students 78% (17/23) SED Students	Spring 2026 VAPA 32% (8/25) All Students 32% (8/25) SED Students CTE 76% (19/25) All Students 76% (19/25) SED Students	Spring 2026 VAPA 25% All Students 25% SED Students CTE 75% All Students 75% 26/35 SED Students	VAPA Increased by 11% All Students Increased by 11% SED Students CTE Increased by 38% All Students Increased by 33% SED Students

Insert or delete rows, as necessary.

Goal Analysis for 2025-2026

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.

FRA continued to make meaningful progress in implementing the actions and services outlined in its LCAP, with a continued focus on improving student engagement, academic achievement, school climate, and social-emotional supports. During the 2025–26 school year, FRA strengthened the use of PLCs, instructional practices to better meet the diverse academic and behavioral needs of students. Staff participated in ongoing professional development related to restorative practices, PBIS, trauma-informed strategies, and effective classroom management, which contributed to a more consistent and supportive learning environment across the campus.

FRA also expanded opportunities for CTE and hands-on learning experiences aligned with student interests and post-secondary goals. The continued implementation of student-centered instructional days and supplemental in-person support helped increase student participation and engagement with the Edgenuity curriculum. School climate initiatives, including PBIS incentives, restorative conversations, and relationship-building activities, contributed to improved student behavior and stronger connections between students and staff.

While FRA experienced several successes in implementing planned actions, challenges remained in areas such as chronic absenteeism, student transiency, and access to consistent on-site mental health services. Staffing shortages and limited availability of community mental health providers required the school to utilize alternative supports, including referrals to outside agencies, increased counselor check-ins, and collaboration with families and probation services when appropriate. Despite these challenges, FRA remained committed to adapting services to meet student needs and maintaining a safe, structured, and academically supportive environment for all students.

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

There were no material differences in Budgeted Expenditures and Estimated Actual Expenditures.

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

The actions implemented at FRA have demonstrated steady, though not yet optimal, progress toward advancing school climate and strengthening instructional practices. The continued use of PLCs, along with an increased emphasis on instruction and PBIS, has contributed to more consistent instructional delivery and improved collaboration among staff. Classroom walkthroughs and teacher input from the 2024–25 school year indicate that student participation and engagement improved compared to the prior year. In addition, behavior data reflects a notable decline in referrals, suggesting that PBIS strategies and relationship-centered practices are positively influencing campus climate. Looking ahead to 2025–26, the site anticipates continued gains, including further reductions in behavioral incidents and an increase in the percentage of students actively engaged in classroom learning.

Despite these improvements, chronic absenteeism continues to present a significant challenge. While there was a slight improvement from the previous year, rates remain elevated and continue to impact student achievement and continuity of learning. In response, FRA is strengthening its attendance systems by focusing on earlier identification of at-risk students, increasing outreach efforts, and expanding family engagement strategies. The goal is to achieve a meaningful reduction in chronic absenteeism by the end of the 2025–26 school year through a more proactive and coordinated approach.

Mental health services also remain an area of growth. Although expanded access to counseling and wellness supports was planned, implementation during 2024–25 was limited due to staffing constraints, resulting in fewer students receiving consistent services than intended. For 2025–26, FRA is prioritizing this area by enhancing partnerships with local agencies and increasing the availability of both individual and group-based supports. Progress will be monitored through service utilization data, student feedback, and trends in behavioral indicators, particularly Tier II interventions.

To improve overall program effectiveness and accountability, FRA is also refining its systems for monitoring the impact of key actions. For example, under Action 1 (Staffing), the site will track student-to-staff ratios, intervention frequency, and staff feedback to better evaluate the effectiveness of support structures. These efforts will help ensure that resources are aligned with student needs and that continuous improvement remains a central focus moving forward.

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.

Following a review of input from educational partners, it has been determined that the current LCAP goals, metrics, and the majority of actions will be maintained for the upcoming cycle, as they continue to align with identified student needs and site priorities. However, the following adjustments have been made to better reflect program effectiveness and partner feedback:

Revised Actions:

- Goal 1, Action 3: Updated to expand professional development beyond blended learning and standards implementation to include targeted academic support, restorative practices, differentiated instruction, classroom management, relationship-building, and data-driven practices that address both academic and social-emotional student needs. It also adds a stronger focus on PLC collaboration, continuous improvement, measurable outcomes, and increases student-centered days from two to five.
- Goal 1, Action 4: Removing the Beauty of Paint contract in 2026-27

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	Staffing	Properly credentialed and appropriately assigned teachers.	\$118,253	N
2	Class Size Reduction	Fund 1 additional certificated staff to decrease class size and allow for intense monitoring of the Individual Learning Plans and just-in-time supports.	\$139,294	Y
3	Curriculum/ Standards Implementation	<p>Continue Edgenuity Online Platform</p> <p>Professional development during the 2026–2027 school year will focus on targeted academic support, skill development, restorative practices, and meaningful student-teacher engagement. Staff will participate in ongoing training aligned with curriculum and standards implementation, differentiated instruction, classroom management, relationship-building strategies, and data-driven instructional practices to better support students' academic and social-emotional needs. PLCs, collaboration opportunities, and continuous improvement practices will continue to strengthen instructional effectiveness, student engagement, and overall academic achievement. Student-centered days will increase from two to five.</p> <p>Expand Student-Centered Days from 2 days per week to 3 to increase student engagement.</p>	\$23,398	N
4	VAPA	Contract with Yuba/Sutter Arts and Culture to provide an Introduction to Arts course to all students two days per week for 1 hour	\$6,208	N
5	CTE	<p>Offer additional sections for Culinary and add a section for Career Exploration.</p> <p>Use Xello to explore career interests, identify potential career pathways, and develop postsecondary goals. Students complete career interest surveys, research colleges and careers, build individualized plans, and connect their academic progress to future educational and workforce opportunities.</p>	\$39,996	N

Insert or delete rows, as necessary.

Goal

Goal #	Description	Type of Goal
2	Sutter County Superintendent of Schools/Feather River Academy will use data to guide decisions about allocating resources that maximize positive student outcomes.	Broad Goal

State Priorities addressed by this goal.

Priorities 4 and 8

An explanation of why the LEA has developed this goal.

Students enrolling at FRA participate in a thorough intake process to develop an individual learning plan. The process includes Benchmark Assessments in ELA and Math, a vocational survey, and multiple SEL screeners. Those results show that most students enter all academic subjects below or significantly below grade level. Students are also credit-deficient and have not succeeded in the traditional school setting. Outcomes related to students progressing toward English proficiency (4E) and English learner reclassification rates (4F) are not typically reported in the metrics and actions below due to student data privacy, given the current number of students enrolled. However, they are tracked at the local level. Actions and metrics will be updated if the number of students enrolled results in publicly released data. Because Advanced Placement courses are not part of FRA's course offerings, student pass rates (4G) and preparedness measured by the EAP (4H) are not tracked. Because the goal is for students to return to their home school within two semesters, FRA does not track data on CSU/UC completion (4B), successful completion of CTE courses (4C), or the percentage of pupils who complete both (4D). By developing individual learning plans based on assessment data, FRA intends to improve and maximize student outcomes through increased targeted professional development and supplemental support and services for unduplicated students and students with exceptional needs.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
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1	<p>Priority 4A Statewide Assessments</p> <p>Source: Dashboard</p>	<p>2023 Dashboard- no performance level</p> <p>ELA <11 students Math <11 students Science- baseline TBD after 2025</p> <p>Special Education 2023 Dashboard ELA</p> <p>135.6 points below standard - All Students</p> <p>135.6 points below standard - SED</p> <p>167.3 points below standard - White</p> <p>108.6 points below standard - English learners</p> <p>Math</p> <p>163.7 points below standard - All Students</p> <p>159.5 points below standard - SED</p> <p>195.2 points below standard - White</p> <p>128.1 points below standard - English learners</p>	<p>2024 Dashboard - no performance level</p> <p>ELA <11 students Math <11 students Science <11 students</p> <p>Special Education 2024 Dashboard ELA</p> <p>109.8 points below standard - All Students</p> <p>95 points below standard - SED</p> <p>155.2 points below standard - White</p> <p>98.8 points below standard - English learners</p> <p>98.3 points below standard - Hispanic</p> <p>Math</p> <p>135.3 points below standard - All Students</p> <p>119.1 points below standard - SED</p> <p>179.6 points below standard - White</p>	<p>2025 Dashboard - no performance level</p> <p>ELA <11 students Math <11 students Science <11 students</p> <p>Special Education 2025 Dashboard ELA</p> <p>107.4 points below standard - All Students</p> <p>92.8 points below standard - SED</p> <p>130.5 points below standard - White</p> <p>84.5 points below standard - English learners</p> <p>94.8 points below standard - Hispanic</p> <p>Math</p> <p>130.1 points below standard - All Students</p> <p>121 points below standard - SED</p> <p>153.1 points below standard - White</p>	<p>FRA</p> <p>2026 Dashboard- Re-evaluate if there are more than 11 students</p> <p>Special Education 2023 Dashboard ELA</p> <p>110 points below standard - All Students</p> <p>110 points below standard - SED</p> <p>120 points below standard - White</p> <p>95 points below standard - English learners</p> <p>Math</p> <p>40 points below standard - All Students</p> <p>140 points below standard - SED</p> <p>160 points below standard - White</p> <p>100 points below standard - English learners</p>	<p>FRA</p> <p>No change from Baseline as there are still less than 11 students</p> <p>Special Education ELA</p> <p>All Students - improved by 28.2 points</p> <p>SED - improved by 42.8 points</p> <p>White - improved by 47.3 points</p> <p>English learners - improved by 24.1 points</p> <p>Hispanic - improved by 3.5 points</p> <p>Math</p> <p>All Students - improved by 33.6 points</p> <p>SED - improved by 38.5 points</p> <p>White - improved by 42.1 points</p> <p>English learners - improved by 23.6 points</p>
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			114.3 points below standard - English learners 120.2 points below standard - Hispanic	104.5 points below standard - English learners 117.3 points below standard - Hispanic		Hispanic - improved by 2.9 points
2	Priority 4A Statewide Assessments Source: CAASPP	2023 CAASPP ELA- 0% Met or Exceeded Math- 0% Met or Exceeded Science- baseline TBD after 2025	2024 CAASPP Fewer than 11 students	2025 CAASPP ELA- 0% Met or Exceeded Math- 0% Met or Exceeded	2026 CAASPP ELA- 30% Met or Exceeded Math- 30% Met or Exceeded	Same as Baseline
3	Priority 4C Percentage of English learners making progress toward English proficiency Source: ELPI and Summative ELPAC	2023 Dashboard ELPI - less than 11 students, no data displayed	2024 Dashboard ELPI - less than 11 students, no data displayed	2025 Dashboard ELPI - less than 11 students, no data displayed	2026 Dashboard Re-evaluate, there are more than 11 English learners	No change from Baseline as there are still less than 11 students
4	Priority 4D - EL Reclassification Rate Source: Reclassification Policy	2023-24 0% or 0/12 Students Reclassified	2024-25 0% or 0/8 Students Reclassified	2025-26 0% or 0/13 Reclassified	2026-2027 30% of EL Students Reclassified	Same as Baseline.

5	Priority 8A Other Pupil outcomes Source: STAR ELA	2024 Spring STAR Below the 25th percentile 86% All Students 89% SED Below 50th percentile 9% All Students 9% SED Between 50th and 74th percentile 5% All Students 2% SED Above the 75th percentile 0% All Students 0% SED	2025 Spring STAR Below the 25th percentile 45% All Students 45% SED Below 50th percentile 43% All Students 43% SED Between 50th and 74th percentile 7% All Students 7% SED Above the 75th percentile 4% All Students 4% SED	2026 Spring STAR Below the 25th percentile 42% All Students 42% SED Below 50th percentile 44% All Students 44% SED Between 50th and 74th percentile 9% All Students 9% SED Above the 75th percentile 4% All Students 4% SED	2026 Spring STAR Below the 25th percentile 35% All Students 35% SED Below 50th percentile 30% All Students 30% SED Between 50th and 74th percentile 25% All Students 25% SED Above the 75th percentile 10% All Students 10% SED	Below the 25th percentile 44% increase for All Students 47% increase for SED Below 50th percentile 46% increase for All Students 46% increase for SED Between 50th and 74th percentile 4% increase for All Students 7% increase for SED Above the 75th percentile 4% increase for All Students 4% increase for SED
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6	Priority 8A Other Pupil outcomes Source: STAR Math	2024 Spring STAR Below the 25th percentile 87% All Students 87% SED Below 50th percentile 8% All Students 12% SED Between 50th and 74th percentile 3% All Students 1% SED Between 50th and 74th percentile 0% All Students 0% SED	2025 Spring STAR Below the 25th percentile 59% All Students 59% SED Below 50th percentile 31% All Students 31% SED Between 50th and 74th percentile 4% All Students 4% SED Between 50th and 74th percentile 6% All Students 6% SED	2026 Spring STAR Below the 25th percentile 49% All Students 49% SED Below 50th percentile 44% All Students 44% SED Between 50th and 74th percentile 5% All Students 5% SED Above the 75th percentile 2% All Students 2% SED	2026 Spring STAR Below the 25th percentile 30% All Students 30% SED Below the 25th percentile 30% All Students 30% SED Below the 25th percentile 30% All Students 30% SED Below the 25th percentile 10% All Students 10% SED	Below the 25th percentile 38% increase for All Students 38% increase for SED Below 50th percentile 36% increase for All Students 32% increase for SED Between 50th and 74th percentile 2% increase for All Students 4% increase for SED Above the 75th percentile 2% increase for All Students 2% increase for SED
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7	Priority 8A CAASPP Participation Rate for COE SPED Source: Dashboard Additional Reports (Participation Rate)	2023 Dashboard ELA All Students (SWD): 81% SED: 81% English Learners: 85% Math All Students (SWD): 77% SED: 83% English Learners: 83%	2024 Dashboard ELA All Students (SWD): 81% SED: 82% English Learners: 88% Math All Students (SWD): 82% SED: 83% English Learners: 88%	2025 Dashboard ELA All Students (SWD): 100% SED: 87% English Learners: 75% Math All Students (SWD): 100% SED: 87% English Learners: 75%	2026 Dashboard ELA All Students (SWD): 95% SED: 95% English Learners: 95% Math All Students (SWD): 95% SED: 95% English Learners: 95%	ELA All Students (SWD): increase of 19% SED: increase of 6% English Learners: decrease 10% Math All Students (SWD): increase of 33% SED: increase of 12% English Learners: increase of 8%
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Insert or delete rows, as necessary.

Goal Analysis for 2025-2026

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.

FRA successfully carried out the majority of its planned LCAP actions, including the continued implementation of PLCs, PBIS, restorative practices, and targeted academic interventions. These efforts have contributed to improvements in student behavior, increased classroom engagement, and more consistent instructional practices across classrooms. Staff collaboration and a focus on individualized support have strengthened the school's ability to respond to diverse student needs.

At the same time, the site experienced challenges in several areas. Family participation remained lower than desired despite ongoing outreach efforts, and the expansion of CTE opportunities was limited due to staffing and scheduling constraints. Additionally, the planned formal student mentorship program was not fully implemented due to budget and personnel limitations. In response, staff incorporated informal mentoring and relationship-building strategies to ensure students continued to receive guidance and support.

While some actions required modification or were delayed, FRA remained responsive and adjusted its approach to maintain forward progress. The school continues to use implementation data and stakeholder feedback to refine its practices, strengthen areas of need, and ensure alignment with its goals for student achievement, engagement, and overall school climate.

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

There were no material differences in Budgeted Expenditures and Estimated Actual Expenditures.

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

FRA has demonstrated meaningful progress in strengthening school climate, student behavior, and overall engagement through the coordinated implementation of PBIS, restorative practices, and SEL strategies. Data from the 2024–25 school year show a substantial reduction in suspensions, down approximately one-quarter from the prior year. In addition, student climate survey results indicate a notable increase in students reporting that they feel safe, supported, and connected on campus. These outcomes reflect the school's continued emphasis on relationship-building, consistent expectations, and the creation of a positive and inclusive learning environment. Based on current trends, FRA anticipates continued improvement in 2025–26, including further reductions in suspension rates and an increase in the percentage of students who report a strong sense of belonging and safety.

Academic performance has also shown steady growth, particularly in English Language Arts. Enhanced collaboration through PLCs, along with targeted academic interventions, has contributed to improved student outcomes. Benchmark data indicate that a greater proportion of students demonstrated measurable growth in ELA during the 2024–25 school year compared to the previous year. Additionally, progress in credit attainment has improved, with more students meeting monthly credit completion targets. For the 2025–26 school year, FRA aims to build on this momentum by increasing the percentage of students demonstrating ELA growth and meeting credit benchmarks through continued instructional refinement and data-driven practices.

Areas identified for improvement include family engagement and expanded access to CTE. Participation in school events and engagement opportunities remained below desired levels, and enrollment in CTE pathways did not meet established targets. In response, FRA is implementing more intentional outreach strategies to strengthen family connections, including enhanced communication methods, increased scheduling flexibility, and opportunities for parent input through advisory groups. Additionally, the school is exploring partnerships with local industry and postsecondary institutions, such as Yuba College, to broaden CTE offerings and increase student access to career-focused learning opportunities.

Progress in these areas will be closely monitored through participation data, survey feedback, and ongoing program evaluation. FRA remains committed to using these insights to guide continuous improvement efforts and ensure that all students are supported academically, socially, and emotionally.

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.

Following a review of input from educational partners, it has been determined that the current LCAP goals, metrics, and the majority of actions will be maintained for the upcoming cycle, as they continue to align with identified student needs and site priorities. However, the following adjustments have been made to better reflect program effectiveness and partner feedback:

Revised Action:

- Goal 2, Action 2: reducing paraprofessional support from two to one.
- Goal 2, Action 4: removing action related to Special Education. Data being tracked in local plan(s)

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	Collaboration	Weekly collaboration on minimum days for all staff to analyze student needs and data, plan for instruction and intervention using the PLC model Release time for staff to collaborate and engage in professional learning activities relevant to LEA goals	\$37,006	Y
2	Classified Support	Paraprofessional to provide daily academic and SEL support to targeted students identified through academic data analysis and referrals from SEL screeners (LREBG)	\$58,719	N
3	EL Supports	Title III Coordinator: Provide professional learning to all staff on Integrated and Designated ELD standards, instruction, and strategies. Provide feedback to staff on teaching practices specific to supporting EL students across content areas. Explore purchase and implementation of updated Designated ELD curriculum. Staff will implement the process described in the EL Master Plan to track EL students' progress and reclassify ELs as a standard component of their regularly scheduled ILP reviews. Lead the Title III Consortium - plan, implement, and participate in activities to support English learners.	\$12,564	Y

Insert or delete rows, as necessary.

Goal

Goal #	Description	Type of Goal
3	Sutter County Superintendent of Schools/Feather River Academy is dedicated to providing a supportive learning environment for students to establish individualized learning plans and receive the necessary support to achieve identified goals, ensuring they are fully prepared for college and career readiness.	Broad Goal

State Priorities addressed by this goal.

Priorities 3, 5, 6, and 9

An explanation of why the LEA has developed this goal.

The purpose of a county community school is to educate students who are expelled, referred due to behavior or attendance problems, referred by probation, or are not attending any school. To get these students to attend and engage, creating a culture where students learn to view themselves in a positive light and get along with others is crucial. Extensive support services are necessary to reestablish educational development, establish appropriate educational goals, and support students to earn a high school diploma. The actions and services in the goal are designed to remove barriers that have impeded success in the traditional school setting.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1	Priority 3A/3B and 3C Efforts to seek parent input in decision-making and promote participation in programs for unduplicated pupils and students with exceptional needs Source: Panorama and Parent Square Dashboard	Spring 2024 Survey Participation Rate 32% All parents 35% Unduplicated 30% Exceptional Needs Parent Square 2 Direct Messages 4 Posts 1/58 or 2% of parents interacted 1 School User	Spring 2025 Survey Participation Rate 58% All parents 67% Unduplicated 67% Exceptional Needs Parent Square 20 Direct Messages 3 Posts 0/28 or 0% of parents interacted 1 School User	Spring 2026 Survey Participation Rate 42% All parents 42% Unduplicated 42% Exceptional Needs Parent Square 17 Direct Messages 5 Posts 8/28 or 29% of parents interacted 2 School User	Spring 2027 Survey Participation Rate 35% All parents 40% Unduplicated 35% Exceptional Needs Parent Square 200 Direct Messages 24 Posts 50% Parents Interacted 3 School Users	10% increase for All parents 7% increase for Unduplicated 12% increase for Exceptional Needs Parent Square 15 more Direct Messages 1 more post 27% more Parents Interacted 1 More School User
2	Priority 5A Attendance Source - P2 Attendance Report	P-2 2024 78.9% - FRA SED student group 84%	P-2 2025 81.6% - FRA SED student group 82.6%	P-2 2026 80.56% - FRA SED student group 79.5%	P-2 2027 85% SED student group 90%	Attendance rates for all students have increased by 2.7% and decreased by 1.4% for SED students

3	<p>Priority 5B Chronic Absenteeism Source - Dashboard - Chronic Absenteeism Indicator (7-8 only) and local SIS (All Students and SED for FRA)</p>	<p>2023 Dashboard <u>FRA</u> Less than 11 students in 7th-8th Grade SIS All Students - 80% SED - 79% <u>COE operated SpEd</u> 51.73%</p>	<p>2024 Dashboard <u>FRA</u> Less than 11 students in 7th-8th Grade SIS Jan 2025 (AERIES) SIS All Students - 78% SED - 76% <u>COE operated SpEd</u> 50.4%</p>	<p>2025 Dashboard FRA Less than 11 students in 7th-8th Grade SIS All Students - 57% SED -62%</p>	<p>2026 Dashboard - <u>FRA</u> Less than 11 students in 7th-8th Grade SIS All Students - 50% SED - 50%</p>	<p><u>FRA</u> Still Less than 11 students in 7th-8th Grade All Students - 23% decline SED - 17% decline</p>
4	<p>Priority 5C Middle School Dropout Rate Source: AERIES</p>	<p>2023-2024 0 Students</p>	<p>No Middle School Students are being served at FRA in the 24-25 school year</p>	<p>No Middle School Students are being served at FRA in the 25-26 school year</p>	<p>2026-2027 0 Students</p>	<p>N/A</p>
5	<p>Priority 5D High School Dropout Rate Source: CALPADS 1.12</p>	<p>2023-2024 8 students</p>	<p>2024-2025 7 students</p>	<p>2025-2026 5 students</p>	<p>2026-2027 4 students</p>	<p>Decreased by 3 students</p>
6	<p>Priority 9 Number of expelled youth eligible to return to school of residence. Source: Local Tracking Sheet</p>	<p>2024-2025 1st Semester Establish Baseline in 2024-25 2nd Semester Establish Baseline in 2024-25</p>	<p>2024-2025 1st Semester 2 students 2nd Semester 3 Students</p>	<p>2025-2026 1st Semester 9 students 2nd Semester 5 Students</p>	<p>2026-2027 1st Semester 5 students 2nd Semester 5 Students</p>	<p>1st Semester 7 more students 2nd Semester 2 students</p>

7	<p>Priority 5E</p> <p>High School Rate</p> <p>Source: Graduation Rate Indicator (Dashboard) and/or CALPADS 15.1 or 15.2</p>	<p>2023 Dashboard</p> <p>All Students - 21.4% Graduated</p> <p>Increased 21.4%</p> <p>SED- 21.4% Graduated</p> <p>Increased 21.4%</p>	<p>2024 Dashboard</p> <p>All Students - Less than 11 students, no data displayed</p>	<p>2025 Dashboard</p> <p>All Students - Less than 11 students, no data displayed</p> <p>All students Graduated - 19.3%</p> <p>SED Graduated - 19.3%</p>	<p>2026 Dashboard</p> <p>All Students - 25% Graduated</p> <p>SED - 25% Graduated</p>	<p>All Students</p> <p>Can not be compared to baseline as there fewer than 11 students</p> <p>SED</p> <p>Declined 2.1%</p>
8	<p>Priority 6B</p> <p>Expulsion Rates</p> <p>Source: CALPADS</p>	<p>Does not apply as students are in a school for expelled youth</p>	<p>Does not apply as students are in a school for expelled youth</p>	<p>Does not apply as students are in a school for expelled youth</p>	<p>Does not apply as students are in a school for expelled youth</p>	<p>N/A</p>
9	<p>Priority 6C</p> <p>Other local measures, including a survey of pupils, parents, and teachers on the sense of school safety and connectedness</p> <p>Source: Panorama</p>	<p>Spring 2024 Survey</p> <p>Sense of School Safety</p> <p>Students - 64%</p> <p>Parents- 64%</p> <p>Staff - 68%</p> <p>Sense of School Connectedness and Belonging</p> <p>Students - 26%</p> <p>Parents- 55%</p> <p>Staff - 64%</p>	<p>Spring 2025 Survey</p> <p>Sense of School Safety</p> <p>Students - 61%</p> <p>Parents- 50%</p> <p>Staff - 91.5%</p> <p>Sense of School Connectedness and Belonging</p> <p>Students - 27%</p> <p>Parents- 57%</p> <p>Staff - 77%</p>	<p>Spring 2026 Survey</p> <p>Sense of School Safety</p> <p>Students - 98%</p> <p>Parents- 70%</p> <p>Staff - 100%</p> <p>Sense of School Connectedness and Belonging</p> <p>Students - 42%</p> <p>Parents-80%</p> <p>Staff - 69%</p>	<p>Spring 2027 Survey</p> <p>Sense of School Safety</p> <p>Students - 68%</p> <p>Parents- 70%</p> <p>Staff - 70%</p> <p>Sense of School Connectedness</p> <p>Students - 35%</p> <p>Parents- 60%</p> <p>Staff - 70%</p>	<p>Sense of School Safety</p> <p>Students - 34% increase</p> <p>Parents- 6% increase</p> <p>Staff - 32% increase</p> <p>Sense of School Connectedness and Belonging</p> <p>Students - 1% increase</p> <p>Parents- 2% increase</p> <p>Staff - 13% increase</p>

Insert or delete rows, as necessary.

Goal Analysis for 2025-2026

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.

FRA demonstrated continued progress in implementing key actions identified within the LCAP, particularly in the areas of student behavior support, academic intervention, instructional collaboration, and school climate. The ongoing implementation of PBIS and restorative practices contributed to a reduction in behavioral incidents, strengthened student-to-staff relationships, and promoted a more positive and supportive campus environment. PLCs continued to support staff collaboration through the use of student data, differentiated instruction, and shared instructional strategies designed to address the diverse academic and behavioral needs of FRA students.

FRA also expanded SEL supports and continued integrating technology into daily instruction through consistent Chromebook use and online learning platforms such as Edgenuity. These efforts helped improve student engagement, increase access to coursework, and provide students with greater flexibility in meeting academic goals. Staff continued participating in professional development focused on trauma-informed practices, classroom management, differentiated instruction, and relationship-centered approaches to support student success.

Although many planned actions were successfully implemented, several initiatives required modification due to staffing limitations, student attendance challenges, and resource constraints. Efforts to expand mentorship opportunities and additional CTE pathways were limited during the school year despite ongoing student interest and identified need. Family engagement efforts improved through increased communication, home outreach, and ParentSquare messaging; however, participation remained inconsistent due to transportation barriers, work schedules, and other external factors impacting families.

In response to these challenges, FRA adjusted implementation strategies by strengthening internal supports, increasing individualized student check-ins, expanding counselor outreach, and prioritizing relationship-building practices across the campus. As a result, FRA continued to make progress toward its core LCAP goals while identifying mentorship opportunities, expanded CTE access, attendance improvement, and enhanced family engagement as ongoing areas of focus for continuous improvement.

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

There were no material differences in Budgeted Expenditures and Estimated Actual Expenditures.

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

FRA continued to make measurable progress toward improving student behavior, engagement, and academic achievement during the 2024–25 school year through the intentional implementation of PBIS, restorative practices, PLCs, and data-driven instructional strategies. Suspension rates decreased by 24% compared to the previous school year, while student engagement indicators, including classroom walkthrough observations and climate survey feedback, increased by 18%, demonstrating stronger student participation, improved classroom behavior, and

increased connection to the school environment. Academic performance also showed positive growth, with 68% of students demonstrating improvement on ELA benchmark assessments, compared to 54% the prior year. Additionally, 67% of students earned at least 5.0 credits per month, up from 60% the previous year. These outcomes indicate that FRA effectively met or exceeded several school climate and instructional performance targets identified within the LCAP.

For the 2025–26 school year, FRA will continue to strengthen instructional practices through ongoing PLC collaboration, best instructional practices, and targeted academic interventions designed to support student achievement and credit attainment. The school’s projected goals include increasing ELA benchmark growth to 75% and improving monthly credit accrual rates to 72%. Progress will continue to be monitored through benchmark assessment data, Edgenuity reports, classroom walkthroughs, and student performance reviews.

While progress was evident in several areas, actions to expand CTE opportunities and increase family engagement did not fully meet projected outcomes. During the 2024–25 school year, approximately 30% of eligible students participated in a CTE pathway, falling below the established target of 40%. Similarly, parent and family engagement participation rates reached 38%, which did not meet the school’s 50% participation goal outlined in the LCAP. Challenges impacting implementation included limited staffing capacity, scheduling barriers for families, and restricted access to expanded CTE course offerings.

To address these needs during the 2025–26 school year, FRA plans to strengthen partnerships with local community organizations, colleges, and industry programs to expand student access to additional CTE pathways and career exploration opportunities. The school will also implement more accessible and culturally responsive family engagement strategies, including flexible meeting times, improved communication practices, and expanded outreach efforts through ParentSquare, phone calls, and community events. Success will be measured through CTE enrollment data, attendance records for family engagement activities, and parent feedback surveys, with targeted goals of increasing CTE participation to 40% and family engagement rates to 50%.

For Goal 3, FRA will continue to expand accountability systems to evaluate the effectiveness of actions and services designed to improve student attendance, campus safety, counseling support, and interventions for high-need student populations. Action 1, Attendance and Outreach, will primarily be measured through chronic absenteeism rates, attendance trends, outreach documentation, and student re-engagement efforts. FRA will continue utilizing attendance monitoring systems, home visits, individualized outreach, and collaborative intervention strategies to improve student attendance and overall school engagement.

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.

Following a review of input from educational partners, it has been determined that the current LCAP goals, metrics, and the majority of actions will be maintained for the upcoming cycle, as they continue to align with identified student needs and site priorities. However, the following adjustments have been made to better reflect program effectiveness and partner feedback:

Revised Actions:

- Goal 3, Action 2: eliminated extra hours for paraeducator to support transportation
- Goal 3, Action 3: Panorama survey was updated in 25-26. Will be utilized with changes moving forward.

- Goal 3, Action 4: Parent Liaison position was eliminated
- Goal 3, Action 7: Action removed. Practice is fully implemented

Revised Metric:

- Goal 3, Metric 3.3: eliminated COE SPED data because associated actions were removed.

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	Attendance and Outreach	Attendance and Outreach Coordinator tracks and monitors attendance, conducts home visits, and provides individualized transportation. Funds are allocated to support homeless students and their families to overcome school attendance and success barriers.	\$87,786	Y
2	Transportation	Address transportation barriers by providing personalized transportation by school staff and/or providing bus passes	\$31,708	Y
3	Counseling Services	Increased individual and group counseling services provided to students to support academic, career, and social-emotional needs, including substance abuse issues. Unduplicated students are targeted and given priority to services. Utilize Panorama Survey	\$54,263	Y
4	Parent Liaison	Maintain School Secretary support to strengthen communication, family engagement, and inclusion for all parents, including socioeconomically disadvantaged and English Learner families. Continue expanding ParentSquare use to enhance two-way communication between the school and families, while coordinating translation and language support services.	\$38,305	Y
5	Campus Supervision	Continued implementation of Centegix Crisis Alert platform, an incident response solution that protects students and staff members by empowering teachers and staff to call for help should a situation on campus require police or medical attention. Centigix allows for an immediate and coordinated response to any dangerous situation. The system provides data to track usage patterns for planning and resource allocation.	\$0	Y
6	Coordination of Services for Expelled Youth	Meet twice a year at the end of each semester to review the implementation of the Expelled Youth Plan and student progress toward readiness to return to the district of residence.	\$0	N

Insert or delete rows, as necessary.

Goal

Goal #	Description	Type of Goal
4	By Spring 2027, the rate of All students Hispanic students and socioeconomically disadvantaged student suspensions will decrease by 15.5%, and students’ sense of being in a supportive environment that fosters individualized goal setting and prepares students for post-high school success will increase, as measured by suspension rates and school climate survey results.	Equity Multiplier Goal

State Priorities addressed by this goal.

Priority 3 and 6

An explanation of why the LEA has developed this goal.

Based on Feather River Academy's prior year non-stability rate being greater than 25% and prior year socioeconomically disadvantaged pupil rates greater than 70%, funds are allocated to support improvement in those areas on the Dashboard where student performance is at the lowest level. According to the 2024 Dashboard, 37.1% of Hispanic students and 31.5% of all students and Socioeconomically Disadvantaged students were suspended for at least 1 day. Feather River Academy believes focusing on restorative practices and continued PBIS implementation will reduce the high suspension rates.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
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1	<p>Priority 6A Suspension Rate</p> <p>Source: Suspension Rate Indicator (Dashboard)Local SIS (Aeries)</p>	<p>2023 Dashboard All Students Red - 37.5% suspended at least 1 day SED Red - 37.5% suspended at least 1 day 20% - SIS (May 2024)</p>	<p>2024 Dashboard All Students Orange - 32.8% suspended at least 1 day Hispanic Red - 37.1% suspended at least 1 day SED Orange - 31.5% suspended at least 1 day</p>	<p>2025 CA Dashboard All Students Red - 39.6% Suspended at least 1 day Increased 8% SED Red - 42% Suspended at least 1 day. Increased 11.6% Hispanic Red - 38.7% Suspended at least 1 day. Increased 2.6%</p>	<p>2026 Dashboard All Students 20% suspended at least 1 day SED 20% suspended at least 1 day 15% - SIS (May 2026)</p>	<p>Suspension rate for all students increased bt 2.1%, SED increased by 10.5%. Hispanic students increased by 1.6%</p>
2	<p>Priority 6A Repeated Suspension</p> <p>Source - Aeries</p>	<p>2023-2024 (5/1/24) 7 students with >1 suspension. 33 total suspensions</p>	<p>2024-2025 9 students with >1 Suspension 21 total suspensions Source: AERIES</p>	<p>2025-2026 6 students with > 1 suspension 28 total suspensions. Source: AERIES (5/8/2026)</p>	<p>2026-2027 3 students with >1 suspension. 10 total suspensions</p>	<p>There is 1 less students with more than 1 suspension, Total suspensions has decreased by 5 students</p>

3	Priority 6A Reduced suspensions and referrals for verbal aggression and profanity toward staff Source - SWIS (PBIS)	2023-2024 (5/1/24) 9 suspensions	2024-2025 11 suspensions	2025-2026 6 suspensions	2026-2027 5 suspensions	There was a decline of 3 suspensions
4	Priority 3 Survey of Sense of Belonging Source: Panorama	2023-2024 26% of students	2024-2025 27% of students	2025-2026 42 % of students	2026-2027 30% of students	An increase of 16% from the Baseline

Insert or delete rows, as necessary.

Goal Analysis for 2025-2026

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.

FRA continued to effectively implement key strategies outlined within the LCAP, including PBIS, restorative practices, SEL, and regular student advisory check-ins designed to strengthen student engagement and improve school climate. These efforts contributed to measurable progress during the 2024–25 school year, including reductions in student suspensions, improved classroom behavior, and increased positive feedback on student climate and connectedness surveys. Staff collaboration, ongoing professional development, and intentional relationship-building activities further supported the creation of a more structured, supportive, and student-centered learning environment.

FRA also expanded the use of restorative conversations, individualized student support meetings, and consistent behavioral interventions to proactively address student needs and strengthen trust between students and staff. As a result, students demonstrated increased participation in school activities, improved attendance trends, and greater engagement within the classroom setting. School climate data and classroom walkthrough observations reflected continued improvement in student behavior, peer interactions, and overall campus culture.

While several actions demonstrated positive outcomes, FRA experienced challenges fully implementing a planned mentorship program due to limited staffing capacity, scheduling constraints, and difficulties securing consistent community partnerships and volunteer participation. Although the program was not implemented at the level originally anticipated, FRA continued providing individualized support through counselors, advisory periods, outreach staff, and targeted student check-ins to ensure students received ongoing academic and social-emotional support services.

Moving into the 2025–26 school year, FRA will continue refining and expanding support systems to better meet the needs of its student population. Planned improvements include strengthening community partnerships, increasing opportunities and career exploration, expanding student wellness supports, and continuing staff training in restorative practices, SEL, trauma-informed strategies, and relationship-centered approaches. FRA remains committed to achieving its 2027 LCAP targets by utilizing data-informed decision-making, monitoring student outcomes, and adjusting interventions and supports to improve student engagement, behavior, attendance, and academic success.

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

There were no material differences in Budgeted Expenditures and Estimated Actual Expenditures.

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

FRA continued to make strong progress toward achieving its LCAP goal of creating and maintaining a positive, safe, and supportive school climate for all students. Through the coordinated implementation of PBIS, restorative practices, SEL supports, and structured student advisory periods, FRA experienced measurable improvements in student behavior, school connectedness, and overall campus culture during the 2024–25 school year. Suspension rates declined by 26% compared to the previous school year, reflecting the effectiveness of proactive behavioral supports, restorative interventions, and relationship-centered practices. In addition, student climate survey results showed a 22% increase in students reporting feeling safe, supported, and connected while attending school.

Student leadership periods continued to serve as a critical support structure by providing students with consistent opportunities for relationship-building, academic monitoring, goal-setting, and emotional support. Participation rates in advisory activities remained high, with more than 85% of enrolled students consistently engaged in advisory check-ins and support opportunities throughout the school year. These efforts contributed to stronger student-to-staff relationships, improved communication, and increased student engagement on campus.

While many components of Goal 4 showed positive outcomes, the planned mentorship program designed to provide individualized guidance and support for at-risk students was not fully implemented during the 2024–25 school year. Challenges related to staffing capacity, scheduling limitations, and securing consistent community partnerships impacted full program implementation. However, feedback from participating students and staff indicated that the mentorship model demonstrates strong potential to positively impact student engagement, attendance, and school connectedness once fully established and expanded.

For the 2025–26 school year, FRA will continue strengthening accountability systems by utilizing clearly defined metrics aligned to each Goal 4 action and service. Action 1, Restorative Practices, will be monitored through restorative conference logs, reductions in repeat behavioral referrals, and student and staff survey feedback on the effectiveness of conflict-resolution strategies. Action 2, Improvement Science and Continuous Improvement Practices, will be evaluated through PLC documentation, improvement cycle evidence, walkthrough observations, and instructional adjustment data. Action 3, Additional Counselor and Program Analyst Support, will be measured through counseling service logs, referral completion rates, student participation data, and counselor caseload monitoring. Action 4, PBIS Implementation, will continue to be evaluated through Tier I, II, and III intervention tracking, Tiered Fidelity Inventory (TFI) implementation data, and ongoing analysis of behavioral referral trends and suspension data.

By embedding these accountability measures into Goal 4, FRA will ensure that school climate initiatives, behavioral supports, and student wellness strategies remain data-driven, measurable, and responsive to students' evolving needs. FRA remains committed to continuously refining supports and interventions to improve student engagement, safety, attendance, connectedness, and overall academic success.

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.

Following a review of input from educational partners, it has been determined that the current LCAP goals, metrics, and the majority of actions will be maintained for the upcoming cycle, as they continue to align with identified student needs and site priorities. However, the following adjustments have been made to better reflect program effectiveness and partner feedback:

- Goal 4, Action 1: updated action description to better articulate Restorative Practice Implementation for 26-27.
- Goal 4, Action 5: updated action description to better reflect the purpose of the Leadership Class
- Goal 4, Action 6-8: actions removed. No longer utilizing Equity Multiplier Funds.

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	Restorative Practice	FRA will continue implementing Restorative Practices as a foundational component of its school climate and student support systems. A continued emphasis will be placed on strengthening student relationships, building trust between students and staff, improving communication, and providing structured opportunities for conflict resolution and reflection. Restorative Circles will be utilized proactively to foster community and social-emotional development, as well as responsively to address student conflicts and behavioral concerns, and to provide re-entry support following disciplinary incidents. Staff will continue receiving professional development and collaborative support to ensure consistent implementation of restorative strategies that reduce disciplinary incidents, increase student accountability, and improve overall school connectedness and engagement.	\$0	N

2	Improvement Science	The SCSOS Continuous Improvement Coordinator will support the team in regularly engaging in PDSA Cycles and utilizing other Improvement Science tools to decrease suspensions and address disciplinary issues.	\$11,400	N
3	Additional Day for Counselor and Program Analyst Support	Additional time for the Counselor will be used to create and monitor re-entry plans for suspended students. Restorative Practices will be utilized to reduce suspensions and reduce the number of repeated suspensions. Program Analyst will support the data collection.	\$27,056	N
4	PBIS Implementation	<p>Continue focus on PBIS through work with SCSOS SEL Coordinator, who will train and support staff for Tier 2: Check-in, Check-out. Provide incentives for students to reinforce positive behavior and attendance.</p> <p>Align PBIS strategies and restorative practices. Revised: FRA will continue strengthening its implementation of PBIS through ongoing collaboration with the SCSOS SEL Coordinator, who will provide training, coaching, and support to staff in implementing Tier 2/3 interventions, including the Check-In, Check-Out (CICO) model. The school will continue providing student incentives and recognition systems designed to reinforce positive behavior, improve attendance, and increase student engagement.</p> <p>PBIS strategies will remain aligned with restorative practices to create a consistent, relationship-centered approach focused on accountability, behavioral growth, conflict resolution, and the development of a positive and supportive school climate.</p>	\$22,481	N
5	Leadership	A Leadership advisory will be held bi-weekly to increase students' sense of belonging, strengthen school connectedness, and encourage greater ownership within the school community and their personal lives. It will provide opportunities for student voice, self-advocacy, leadership development, teamwork, and collaboration while promoting positive peer relationships and engagement in school culture.	\$0	N
6	Enrichment	Contract with <i>Fullmind</i> to provide restorative practice-aligned enrichment activities for students	\$32,410	N

Insert or delete rows, as necessary.

Goal

Goal #	Description	Type of Goal
5	Improve educational outcomes for all foster youth through establishing cross-system practices, coordination of services, increased identification, and case management services targeted towards closing the achievement gap.	Broad Goal

State Priorities addressed by this goal.

Priority 10

An explanation of why the LEA has developed this goal.

SCSOS continually advocates for increased services to support the unique needs of foster youth as a priority population in Sutter County. The actions and metrics in Goal #5 are aligned with the needs assessment coordinated by the SCSOS Foster Youth Services Coordinating Program (FYSCP) and guided by the input from stakeholders from the Executive Advisory Council (EAC) to meet the unique needs identified to support the educational success of foster youth in Sutter County. Foster Focus will allow for the standardized identification and tracking of foster youth. Increasing the identification and tracking of foster youth allows FYSCP staff to make informed decisions to advocate and support the educational success of foster youth. Additionally, the Foster Focus Database increases interagency communication and collaboration between educational partners and CWS/ Probation staff and will streamline services and support for foster youth.

Foster Youth continues to have low student achievement and performance in Sutter County.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1	# of professional development opportunities provided to LEAs and Community partners Source: Agendas/sign-in sheets/Program Monitoring Meeting Minutes	2023-24 5 per year	2024-25 8 per year	2025-2026 9 per year	2026-2027 10 per year	The number of professional development opportunities increased by 4

2	<p># of Foster Youth Executive Advisory Council Meetings</p> <p># of different types of EAC Members</p> <p># of Child Family Team (CFT) meetings attended by FYSCP staff</p> <p>Source: Foster Focus</p>	<p>2023-24</p> <p>4 Meetings</p> <p>19 EAC Members</p> <p>24 CFT Meetings</p> <p>14% of foster youth students served</p>	<p>2024-25</p> <p>4 Meetings</p> <p>29 EAC Members</p> <p>41 CFT Meetings</p> <p>16% of foster youth students served</p>	<p>2025-2026</p> <p>4 Meetings</p> <p>29 EAC Members</p> <p>44 CFT Meetings</p> <p>17% of foster youth students served</p>	<p>2026-2027</p> <p>4 Meetings</p> <p>25 EAC Members</p> <p>24 CFT Meetings</p> <p>20% of foster youth students served</p>	<p>The number of meetings remained the same.</p> <p>The number of members increased by 10 members</p> <p>The number of CFT meetings increased by 20</p> <p>3% more Foster Youth were served</p>
3	<p>FY Graduation Rate</p> <p>FY Chronic Absenteeism rate</p> <p>FY Suspension rate</p> <p>FY College going rate</p> <p>FY Stability Rate</p> <p>Source: Countywide Data sharing agreement/ Foster Focus/ Foster Youth Technical Assistance Program Data Workbook</p>	<p>50% - 2023 Graduation Rate</p> <p>29.9% - 2022-23 Chronic Absenteeism Rate</p> <p>9.5%- 2022-23 Suspension Rate</p> <p>TBD- 2022-23 College Going Rate</p> <p>56.1% - 2022-23 Stability Rate</p>	<p>66.7% - 2024 Graduation Rate</p> <p>28.1% - 2023-24 Chronic Absenteeism Rate</p> <p>7.3% - 2023-24 Suspension Rate</p> <p>TBD- 2023-24 College Going Rate</p> <p>51% - 2023-24 Stability Rate</p>	<p>54.2 % 2024-25 Graduation Rate</p> <p>38.7% - 2024-25 Chronic Absenteeism Rate</p> <p>18.8% - 2024-25 Suspension Rate</p> <p>7.7%- 2024-25 College Going Rate</p> <p>41.2% % - 2024-25 Stability Rate</p>	<p>2026-2027</p> <p>65% 2026 Graduation Rate</p> <p>22% - 2025-2026 Chronic Absenteeism Rate</p> <p>6.5%- 2026-2027 Suspension Rate</p> <p>50%- 2026-2027 College Going Rate</p> <p>65% - 2026-2027 Stability Rate</p>	<p>Grad rate increased by 4.2%</p> <p>Chronic Absenteeism increased by 8.8%</p> <p>Suspension rate increased by 9.3%</p> <p>College Going Rate Baseline established in 2025-26</p> <p>Stability Rate decreased by 14.9%</p>

Insert or delete rows, as necessary.

Goal Analysis for 2025-2026

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.

Overall, planned actions were largely implemented, with some areas expanded and others impacted by external challenges. The Foster Youth Services Coordinating Program (FYSCP) increased Professional Development offerings from five to ten sessions, exceeding the original plan and strengthening capacity among LEAs and partners.

Educational Advisory Council (EAC) meetings were held as scheduled and continued to support cross-system coordination. Youth Voice via the Youth Advisory Board supported the elevation of foster youth voice, strengthening alignment of services to student needs.

Coordination of services and case management efforts expanded, as FYSCP staff increased participation in Child and Family Team (CFT) meetings from 24 in 2023–24 to 41 in 2025–26, with 43 meetings attended to date this year. Staff developed, utilized, and shared a CFT flowchart with partners to clarify roles and improve collaboration, supporting more consistent engagement across agencies.

While Actions 1–3 were implemented as planned or expanded, Action 4 (Title IV-E MOU) was delayed due to leadership changes within Child Welfare Services (CWS), again. Additional challenges included leave of the CFT facilitator and inconsistent staffing across partner agencies. In response, FYSCP developed and shared protocols and reference materials to support consistency and onboarding.

Despite strong implementation and increased coordination, outcomes this year did not reflect prior gains. Data indicate declines in academic performance and increases in student engagement concerns for foster youth, highlighting the need to strengthen the impact of supports of student outcomes and a deeper dive into this data.

Material Differences Between Planned and Actual Implementation:

Professional Development offerings exceeded the original plan, and a Youth Advisory Board was added. The Title IV-E MOU was not completed as scheduled due to CWS leadership changes. CFT participation exceeded expectations, though staffing variability impacted consistency. One significant accomplishment that was not listed in the goal but that should be mentioned is that we are awaiting final approval of a Sutter County ESSA Transportation MOU.

Overall, implementation strengthened systems, collaboration, and case management; however, challenges in interagency stability and delayed agreements, along with declining student outcomes, indicate a need for continued focus on alignment and effectiveness of supports.

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

There were no material differences in Budgeted Expenditures and Estimated Actual Expenditures.

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

Grouped Actions 5.1 through 5.3 demonstrate partial effectiveness in improving collaboration, system coordination, and service delivery for foster youth. Expanded Professional Development and increased participation in Child and Family Team (CFT) meetings strengthened staff capacity, cross-system collaboration, and coordination of services. The development, use, and sharing of tools such as the CFT flowchart

improved role clarity and supported more consistent partner engagement. The addition of the Youth Advisory Board further enhanced opportunities to incorporate foster youth voice into program planning.

These efforts contributed to stronger systems for identification, case management, and alignment of services. However, unlike the previous year, these improvements have not translated into positive student outcomes. Current data reflect declines in academic performance and increases in student engagement concerns for foster youth, indicating limited effectiveness in achieving the intended impact on student achievement.

Delays in implementing the Title IV-E MOU, along with staffing instability and changes within partner agencies, reduced the overall effectiveness of services by impacting consistency and continuity of support. While the actions have been effective in strengthening structures and collaboration, additional focus is needed to ensure these efforts result in improved academic and engagement outcomes for foster youth.

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.

Changes to Goal, Metrics, Actions, and Services

Based on reflection of implementation and Educational Partner feedback, the goal will remain unchanged, as it continues to address the critical need to improve educational outcomes for foster youth through coordinated systems of support. Most metrics and actions will also remain in place to ensure continuity and allow for deeper implementation.

Metrics:

No additional changes to metrics are proposed at this time. Previously corrected baseline data for Goal 5, Metric 3 will continue to be used to ensure accurate progress monitoring. Current outcome data, including declines in academic performance and increased engagement concerns, will serve as a focus for ongoing monitoring and refinement of strategies.

Actions/Services:

Actions 1–3 will continue with an emphasis on strengthening the impact of existing practices, including targeted Professional Development, expanded CFT participation, and increased alignment of services to student needs. The use of Foster Focus will continue to be monitored to support effective data-sharing and collaboration among LEAs and partner agencies.

Action 4 (Title IV-E MOU) will remain in place with renewed focus and prioritization. Based on implementation challenges, including leadership changes within Child Welfare Services (CWS), additional efforts will be made to stabilize partnerships and re-engage in the MOU development process to support long-term program sustainability.

Additionally, refinements will focus on improving consistency in cross-system collaboration, strengthening case management practices, and ensuring that existing structures more effectively translate into improved academic and engagement outcomes for foster youth.

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

Actions

Action #	Title	Description	Total Funds	Contributing
1	Coordination of Services	Host quarterly Executive Advisory Council (EAC) meetings Host monthly AB 2083 Interagency Leadership Team Meetings Attend Monthly SuperFAST meetings for interagency placements	\$7,776	N
2	Professional Development	Professional development to LEAs and community partners Develop a system for all new CWS staff to be on-boarded with FY Educational Rights Training and Foster Focus	\$0	N
3	Educational Case Management	SSO Support specialists will attend CFT meetings to provide educational advocacy placement guidance, serve as the liaison to the schools, and assist in removing other identified educational barriers	\$0	N
4	Monitoring Student Outcomes	Establish Title IV-E MOU with all CWS to access reimbursement to support braided funding and sustainability of direct services for foster youth. FYS Team is monitoring usage of Foster Focus and reviewing what support is needed to maximize collaborative efforts in Foster Focus.	\$0	N

Insert or delete rows, as necessary.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students for 2026-2027

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$194,273	\$0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
2.23%	0.0%	\$0.00	2.23%

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 #(s)	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
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<p>1.2, 2.1, and 2.3</p>	<p>2026 Spring ELA STAR - All Students and SED Students</p> <p>Below the 25th percentile - 42% Between the 25th and 49th percentile - 44% Between the 50th and 74th percentile - 9% 75th and above percentile - 4%</p> <p>2025Spring ELA STAR - All Students and SED Students</p> <p>Below the 25th percentile - 45% Between the 25th and 49th percentile - 43% Between the 50th and 74th percentile - 7% 75th and above percentile -4%</p> <p>2026 Spring Math STAR - All Students and SED Students</p> <p>Below the 25th percentile - 49% Between the 25th and 49th percentile - 44% Between the 50th and 74th percentile - 5% 75th and above percentile 2%</p> <p>2025 Spring Math STAR - All Students and SED Students</p> <p>Below the 25th percentile - 59% Between 25th and 49th percentile - 31% Between 50th and 74th percentile - 4% 75th and above percentile -6%</p> <p>2025 CAASPP - All Students and SED (Results were the same)</p> <p>ELA- 0% Met or Exceeded Math- 0% Met or Exceeded</p>	<p>A performance gap between All Students and Unduplicated Students cannot be determined due to differences in student group sizes. However, based on the data, 86% of All Students in ELA and 93% in math scored far below grade level expectations. To address this need, we will implement actions in Goal 1 to include action 2- class size reduction, which provides additional certificated staff to decrease class sizes to allow for more intense and individualized monitoring of students, and Goal 2 includes action 1-collaboration and action 3-increased EL professional learning for staff. Training and dedicated time for collaboration enable instructional planning and interventions to address the significant challenges faced by our specific student population. Although ELs are not a significant student group, their numbers are increasing. In addition, Educational Partner feedback from certificated and classified staff, parents, and students indicated a desire to prioritize and maintain the low student-to-teacher ratio.</p>	<p>CAASPP/Dashboard and STAR - ELA and Math</p>
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**2024 CAASPP - All Students and SED
(Results were the same)**
ELA- 14.28% Met or Exceeded
Math- 0% Met or Exceeded

**There are less than 11 EL and 0 Foster Youth
therefore, data is not displayed/disaggregated

These actions are provided on an LEA-wide basis, and we expect that all students who do not meet or exceed standards or perform below the 25th percentile academically will benefit. However, because the actions were designed to address our SED students' need for more personalized instruction and additional curriculum support and our EL students' need for hands-on curriculum, we expect that the academic performance of our SED and EL students on the STAR assessment and eventually on the CAASPP will increase significantly more than the average scores of all other students. Additionally, we anticipate that feedback from our educational partners on these services will be positive and will continue to inform our academic support.

<p>3.1, 3.2, 3.3, 3.4, and 3.5</p>	<p>2025-26 Attendance All Students - 81% and SED - 80%</p> <p>2024-25 Attendance All Students - 81.6% and SED - 82.6%</p> <p>Chronic Absenteeism Rate (2024 and 2025 Dashboard) Dashboard -Less than 11 students at 7th-8th Grade</p> <p>23/24 Dataquest (Grades 7-12) All Students -78% and SED -76%</p> <p>**Although there is not a significant gap between the two groups in either Attendance or Chronic Absenteeism, there is a significant gap in the statewide attendance targets (attendance minimally 90%) and higher than average chronic absenteeism rates</p> <p>**There are less than 11 EL and 0 Foster Youth; therefore, data is not displayed/disaggregated</p> <p>2025 Suspension Rates All Students - 40% SED - 42% Hispanic - 39%</p> <p>2024 Suspension Rates All Students - 32.8% SED - 31.5% Hispanic - 37.1%</p>	<p>To address the needs and conditions of our SED and EL students, we will implement actions in Goal 3 to include action 1- staff to track, monitor, and intervene on student attendance issues; action 2- address transportation barriers by providing personalized transportation, action 3- increased counseling services to address social-emotional well-being so they feel safe and comfortable coming to school, action 4- continued PBIS implementation to ensure school climate is welcoming and conducive to student learning and uses restorative discipline practices rather than exempting them from school, action 5- a parent liaison to increase communication efforts among families, and action 6 - Campus Supervision to increase security through an on-campus monitoring system.</p> <p>These actions are being provided on an LEA-wide basis, and we expect all students' attendance rates to increase and suspension rates to decrease. However, because the actions were designed to address our SED students' need for transportation support, increased counseling services and extra-curricular activities, and consistent parent communication, we anticipate our SED students' attendance and suspension rates will be more positively affected. Additionally, we anticipate the feedback from our educational partners regarding these services will be positive and will help continue to inform our engagement and behavioral supports.</p>	<p>Attendance Rates Chronic Absenteeism Rates Suspension Rate</p>
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**Despite no significant gap, the high suspension rate concerns staff and educational partners. Additionally, our students conveyed that counseling services and extra-curricular activities helped them better prepare to engage in instruction and avoid acting out. Our parents reported that they appreciated the personalized connections between school and home and that transportation services were heavily relied upon.

Insert or delete rows, as necessary.

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
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

Insert or delete rows, as necessary.

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

The Sutter County Superintendent of Schools must increase and improve services for unduplicated pupils by 2.45%. To meet this proportionality percentage, the actions identified in the prompt above will be completed.

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.

Sutter County Superintendent of Schools does not receive the Concentration Grant Add-on.

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

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]).

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

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

General Information

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

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

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

Reflections: Annual Performance

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

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

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

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

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

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

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

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

Reflections: Technical Assistance

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

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

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

Comprehensive Support and Improvement

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

Schools Identified

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

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

Support for Identified Schools

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

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

Monitoring and Evaluating Effectiveness

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

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

Engaging Educational Partners

Purpose

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

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public to understand how the LEA

engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Requirements

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

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

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

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

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

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

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

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

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

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

Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

Educational Partners

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

Process for Engagement

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

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.

- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

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

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

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

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

Requirement to Address the LCFF State Priorities

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

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

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

- An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach.

- The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

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

- o 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:
 - o 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.
 - o 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).
 - o 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.
 - o Indicate the school year to which the baseline data applies.
 - o 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.
 - o 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.

- o 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.
 - o 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.
 - o 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.
 - o 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.

- o 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.
 - o 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).
 - o 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.
 - o As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in [EC Section 32526\(c\)\(2\)](#).
 - o 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%).

- o 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)**
 - o This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
 - o 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)**

- o 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**

- o 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)**

- o 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**

- o 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)**

- o 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 (%)**

- o This amount is the total of the Planned Percentage of Improved Services column.

- **8. Total Estimated Actual Percentage of Improved Services (%)**

- o 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)**

- o This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

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

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

California Department of Education
November 2024

2026-27 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
\$ 8,718,717	\$ 194,273	2.228%	0.000%	2.228%	\$ 266,644	0.000%	3.058%	Total:	\$ 266,644
								LEA-wide Total:	\$ 266,644
								Limited Total:	\$ -
								Schoolwide Total:	\$ -

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	Staffing	No	LEA-wide		All Schools	\$ -	0.000%
1	2	Class Size Reduction	Yes	LEA-wide	All	All Schools	\$ 26,372	0.000%
1	3	Curriculum/Standards Implementation	No	LEA-wide		All Schools	\$ -	0.000%
1	4	VAPA	No	LEA-wide		All Schools	\$ -	0.000%
1	5	CTE	No	LEA-wide		All Schools	\$ -	0.000%
2	1	Collaboration	Yes	LEA-wide	All	All Schools	\$ 32,927	0.000%
2	2	Classified Support	No	LEA-wide		All Schools	\$ -	0.000%
2	3	EL Supports	Yes	LEA-wide	All	All Schools	\$ -	0.000%
3	1	Attendance and Outreach	Yes	LEA-wide	All	All Schools	\$ 84,886	0.000%
3	2	Transportation	Yes	LEA-wide	All	All Schools	\$ 30,618	0.000%
3	3	Counseling Services	Yes	LEA-wide	All	All Schools	\$ 53,536	0.000%
3	4	Parent Liaison	Yes	LEA-wide	All	All Schools	\$ 38,305	0.000%
3	5	Campus Supervision	Yes	LEA-wide	All	All Schools	\$ -	0.000%
3	6	Coordination of Services for Expelled Youth	No	LEA-wide		All Schools	\$ -	0.000%
4	1	Restorative Practices	No	LEA-wide		All Schools	\$ -	0.000%
4	2	Improvement Science	No	LEA-wide		All Schools	\$ -	0.000%

2025-26 Contributing Actions Annual Update Table

6. Estimated Actual LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Actual Percentage of Improved Services (%)	Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
\$ 183,405	\$ 232,749	\$ 252,821	\$ (20,072)	0.000%	0.000%	0.000% - No Difference

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed 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	Staffing	No	\$ -	\$ -	0.000%	0.000%
1	2	Class Size Reduction	Yes	\$ 25,400	\$ 26,526.00	0.000%	0.000%
1	3	Curriculum/Standards Implementation	No	\$ -	\$ -	0.000%	0.000%
1	4	VAPA	No	\$ -	\$ -	0.000%	0.000%
1	5	CTE	No	\$ -	\$ -	0.000%	0.000%
2	1	Collaboration	Yes	\$ 32,200	\$ 33,539.00	0.000%	0.000%
2	2	Classified Support	No	\$ -	\$ -	0.000%	0.000%
2	3	EL Supports	Yes	\$ -	\$ -	0.000%	0.000%
2	4	Special Education	No	\$ -	\$ -	0.000%	0.000%
3	1	Attendance and Outreach	Yes	\$ 73,001	\$ 88,404.00	0.000%	0.000%
3	2	Transportation	Yes	\$ 31,878	\$ 32,936.00	0.000%	0.000%
3	3	Counseling Services	Yes	\$ 32,592	\$ 32,952.00	0.000%	0.000%
3	4	Parent Liaison	Yes	\$ 37,678	\$ 38,464.00	0.000%	0.000%
3	5	Campus Supervision	Yes	\$ -	\$ -	0.000%	0.000%
3	6	Coordinaion of Services for Expelled Youth	No	\$ -	\$ -	0.000%	0.000%
3	7	COE Operated Special Education	No	\$ -	\$ -	0.000%	0.000%
4	1	Restorative Practices	No	\$ -	\$ -	0.000%	0.000%
4	2	Improvement Science	No	\$ -	\$ -	0.000%	0.000%
4	3	Additional Day for Counselor and Specialist	No	\$ -	\$ -	0.000%	0.000%
4	4	PBIS Implementation	No	\$ -	\$ -	0.000%	0.000%
4	5	Leadership	No	\$ -	\$ -	0.000%	0.000%
4	6	Art Therapy	No	\$ -	\$ -	0.000%	0.000%
4	7	Community Building	No	\$ -	\$ -	0.000%	0.000%
4	8	Assemblies/Guest Speakers	No	\$ -	\$ -	0.000%	0.000%
5	1	Coordination of Services	No	\$ -	\$ -	0.000%	0.000%
5	2	Professional Development	No	\$ -	\$ -	0.000%	0.000%
5	3	Educational Case Management	No	\$ -	\$ -	0.000%	0.000%
5	4	Monitoring Student Outcomes	No	\$ -	\$ -	0.000%	0.000%
				\$ -	\$ -	0.000%	0.000%
				\$ -	\$ -	0.000%	0.000%

2025-26 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)
\$ 8,603,878	\$ 183,405	0.000%	2.132%	\$ 252,821	0.000%	2.938%	\$0.00 - No Carryover	0.00% - No Carryover

Local Control and Accountability Plan (LCAP) Action Tables Data Entry Instructions

These instructions are provided to assist local educational agencies (LEAs) using the Microsoft® Excel Spreadsheets to complete the Action Tables for the 2026–27 LCAP.

The LCAP Action Tables Template is available on the [California Department of Education's \(CDE's\) LCAP web page](#). Ensure that you are using the most recent version of the Action tables by downloading the Excel file to your computer and comparing the date on the Title Page to the file you are using. The most recent version of the Action Tables file is July 2023, titled "Icapactiontables2024".

Introduction

Along the bottom of the workbook there are six tabs; these tabs are titled:

- 'Title Page',
- 'Total Planned Expenditure Table',
- 'Contributing Actions Table',
- 'Annual Update (AU) Table',
- 'Contributing Actions AU Table' and
- 'LCFF Carryover Table'.

The LEA will enter data in the 'Total Planned Expenditure Table', 'Annual Update (AU) Table', 'Contributing Actions AU Table', and the 'LCFF Carryover Table' tabs. This data will automatically populate the other pages of the Action Tables with the information. With the exception of the Total Planned Expenditure 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 'Title Page' is "inward facing" and is intended for use by LEA personnel. The information contained in the following remaining tabs are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditure 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

2026–27 LCAP, 2026–27 will be the coming LCAP Year and 2025–26 will be the current LCAP Year.

Total Planned Expenditure Table Instructions

Ensure that you are on the 'Total Planned Expenditure Table' worksheet by clicking on the 'Total Planned Expenditure Table' tab in the lower left-hand side.

- **LCAP Year:** Input “2025–26” to start.
- **1. Projected LCFF Base Grant:** Input the total amount of LCFF funding the LEA estimates it will receive for the 2025–26 school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to *California Code of Regulations*, Title 5 (5 CCR) Section 15496(a)(8).

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

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Input the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the 2025–26 school 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%).
- The following sections should reflect what was submitted with the 2025–26 LCAP (see pages 25-27 of the LCAP template instructions for more information):
 - Goal #
 - Action #
 - Action Title
 - Student Group(s)
 - Contributing to Increased or Improved Services?
 - If “Yes” is entered into the Contributing column, then the following columns should be completed:
 - Scope
 - Unduplicated Student Group(s)
 - Location
 - Time Span
 - Total Personnel

- Total Non-Personnel
- LCFF Funds
- Other State Funds
- Local Funds
- Federal Funds

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%).

Contributing Actions Table Instructions

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 Instructions

In the Annual Update Table, provide the following information for each action in the LCAP for the 2025–26 LCAP year:

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

Contributing Actions Annual Update Table Instructions

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 2025–26 LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Input the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the 2025–26 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%).

LCFF Carryover Table Instructions

- **9. Estimated Actual LCFF Base Grant:** Input the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

Saving Instructions

Once all the information has been entered for the 2025–26 LCAP year, save the Excel file as '2025actiontables'. After saving the file use 'Save As' to save the file again, however, rename the file to '2026actiontables'. Remember to periodically save as you enter information for the 2026–27 LCAP.

2026–27 Total Planned Expenditure Table Instructions

- **LCAP Year:** Input "2026–27".
- **1. Projected LCFF Base Grant:** Input the total amount of LCFF funding the LEA estimates it will receive for the 2026–27 school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

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

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Input the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the 2026–27 school year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the 2025–26 LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%)
- Add or delete items from the following sections as necessary for the 2026–27 LCAP year:
 - Goal #

- Action #
 - Action Title
 - Student Group(s)
 - Contributing to Increased or Improved Services?
 - If “Yes” is entered into the Contributing column, then the following columns should be completed:
 - Scope
 - Unduplicated Student Group(s)
 - Location
 - Time Span
 - Total Personnel
 - Total Non-Personnel
 - LCFF Funds
 - Other State Funds
 - Local Funds
 - Federal Funds
- **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%).

2026–27 Contributing Actions Table Instructions

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.

2026–27 Annual Update Table Instructions

Information will not be entered in the Annual Update Table for 2026–27 at this time. This information will be completed as part of the Annual Update for the 2027–28 LCAP.

2026–27 Contributing Actions Annual Update Table Instructions

Information will not be entered in the Annual Update Table for 2026–27 at this time. This information will be completed as part of the Annual Update for the 2027–28 LCAP.

2026–27 LCFF Carryover Table Instructions

Information will not be entered in the LCFF Carryover Table for 2026–27 at this time. This information will be completed as part of the Annual Update for the 2027–28 LCAP.

Printing Instructions

The 2026–27 LCAP will include the following tables:

- 2025–26 Annual Update Table
- 2025–26 Contributing Actions AU Table
- 2025–26 LCFF Carryover Table
- 2026–27 Total Expenditures Table
- 2026–27 Contributing Actions Table

California Department of Education
April 2026

BOARD AGENDA ITEM: Public Hearing 2026-2027 PCA LCAP

BOARD MEETING DATE: June 10, 2026

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Kristi Johnson and Nic Hoogeveen

SUBMITTED BY:

Kristi Johnson

PRESENTING TO BOARD:

Kristi Johnson

BACKGROUND AND SUMMARY INFORMATION:

Public Hearing on the Pathways Charter Academy 2026-2027 Local Control Accountability Plan (LCAP) including the Annual Update, Expenditure Tables and Budget Overview for Parents is being presented for input.

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Pathways Charter Academy

CDS Code: 51-10512-0140152

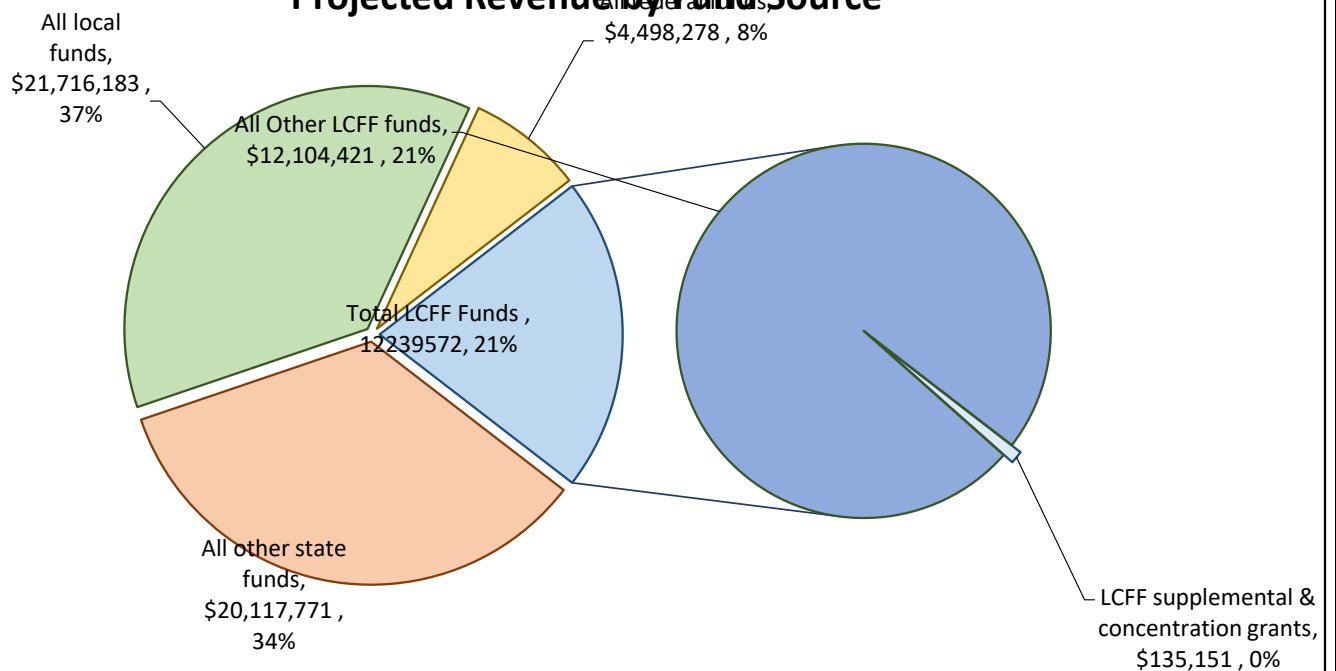
School Year: 2026-27

LEA contact information: Kristi Johnson, Assistant Superintendent, Educational Services 530-822-2939

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

Budget Overview for the 2026-27 School Year

Projected Revenue by Fund Source

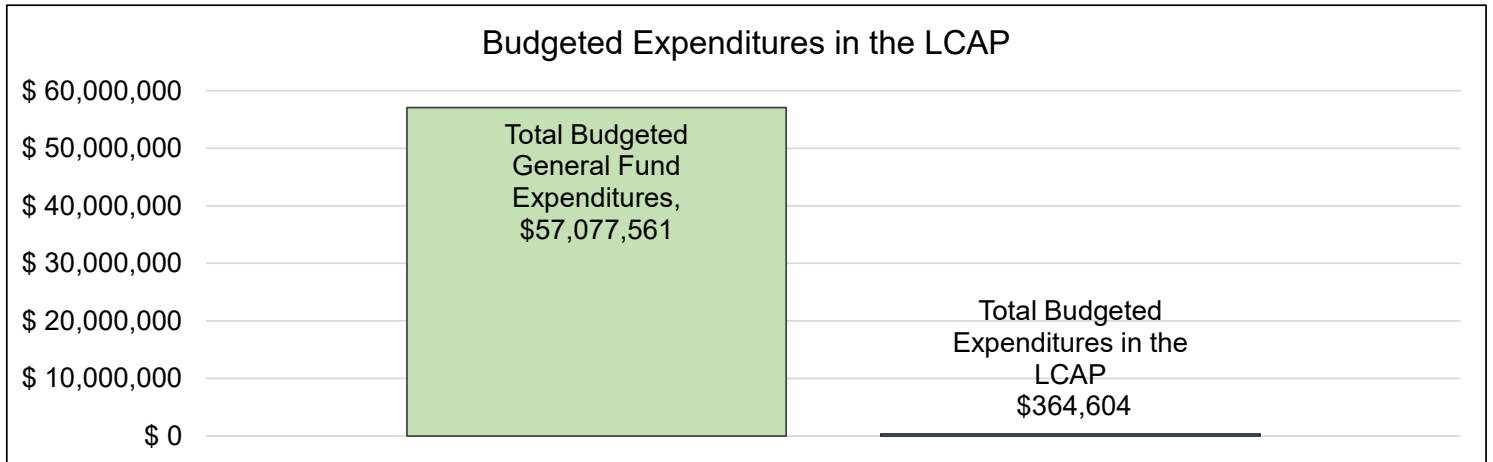


This chart shows the total general purpose revenue Pathways Charter Academy expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Pathways Charter Academy is \$58,571,804.00, of which \$12,239,572.00 is Local Control Funding Formula (LCFF), \$20,117,771.00 is other state funds, \$21,716,183.00 is local funds, and \$4,498,278.00 is federal funds. Of the \$12,239,572.00 in LCFF Funds, \$135,151.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

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.

LCFF Budget Overview for Parents



This chart provides a quick summary of how much Pathways Charter Academy plans to spend for 2026-27. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Pathways Charter Academy plans to spend \$57,077,561.00 for the 2026-27 school year. Of that amount, \$364,604.00 is tied to actions/services in the LCAP and \$56,712,957.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

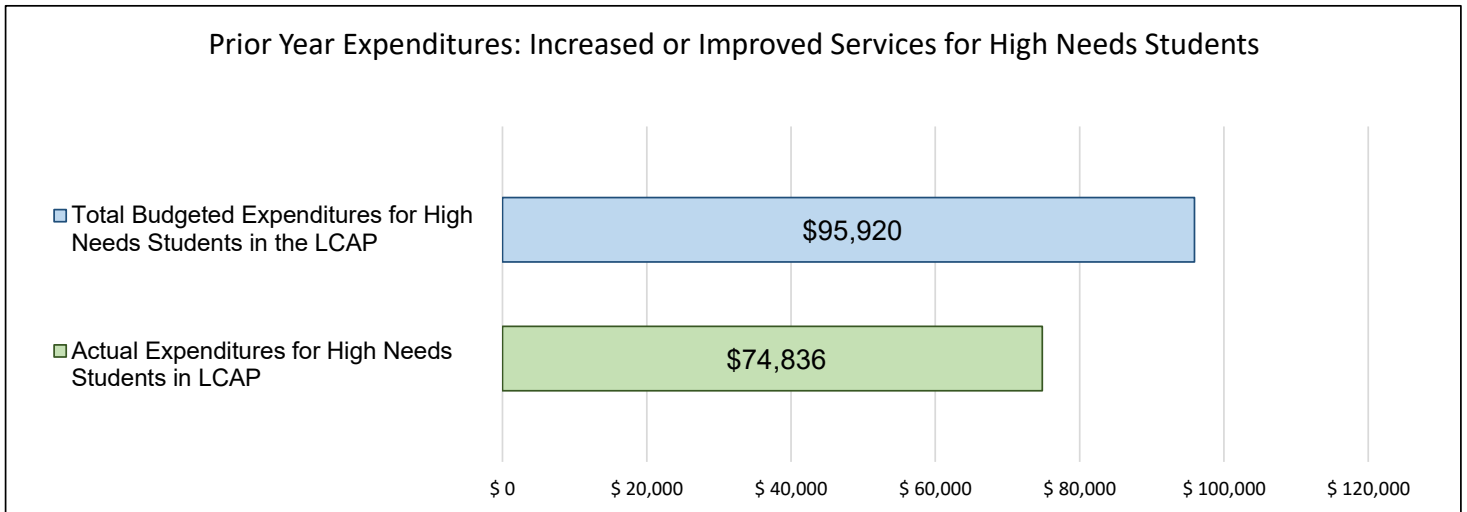
The General Fund operating expenses of Pathways Charter Academy that are not included in the LCAP include base level school staffing costs as well as support services beyond the school and students, fiscal services and administration of non-student related programs, and services such as maintenance, business, special education, technology, and routine maintenance on equipment, buildings, and vehicles.

Increased or Improved Services for High Needs Students in the LCAP for the 2026-27 School Year

In 2026-27, Pathways Charter Academy is projecting it will receive \$135,151.00 based on the enrollment of foster youth, English learner, and low-income students. Pathways Charter Academy must describe how it intends to increase or improve services for high needs students in the LCAP. Pathways Charter Academy plans to spend \$135,151.00 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 2025-26



This chart compares what Pathways Charter Academy budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Pathways Charter Academy 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 2025-26, Pathways Charter Academy's LCAP budgeted \$95,920.00 for planned actions to increase or improve services for high needs students. Pathways Charter Academy actually spent \$74,836.00 for actions to increase or improve services for high needs students in 2025-26. The difference between the budgeted and actual expenditures of \$21,084.00 had the following impact on Pathways Charter Academy's ability to increase or improve services for high needs students:

Actual expenditures was less than budgeted, however, the percent to improve services for high needs students was still met.

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
Pathways Charter Academy	Kristi Johnson Assistant Superintendent, Educational Services	kristij@sutter.k12.ca.us (530) 822-2939

Plan Summary 2026-2027

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.

Pathways Charter Academy (PCA) is a non-seat-based charter school established during the 2020-21 academic year by the Sutter County Superintendent of Schools. Its purpose is to provide specialized educational services to students who require an alternative educational program. PCA offers personalized, flexible, and student-centered learning opportunities in a secure, nurturing environment, fostering personal responsibility and community engagement.

PCA serves students in grades 6-12 who may be:

- At risk of expulsion
- Expelled from their previous schools
- Court- or probation-referred
- Seeking a voluntary transfer at the request of parents
- As a non-classroom-based or independent study program, PCA is designed for students who excel in self-directed learning environments while receiving guidance from credentialed teachers. This alternative instructional model aligns with the County Office’s course of study and offers students opportunities to:

- Work at their own pace.
- Enroll in college dual-enrollment courses
- Access Career Technical Education (CTE) pathways.

PCA collaborates with students and families to provide a personalized educational experience that results in graduation or a return to their home school, based on student needs.

Program and Academic Considerations

PCA does not require A-G or AP coursework as a standard part of its program; however, students who demonstrate readiness may access these courses. Because of its small enrollment of 17 students in 2025-26, statewide assessment data may not fully reflect the program's effectiveness, especially for subgroups and specific grade levels.

Student Support and Discipline Policy

As part of an alternative education program, PCA does not expel students. Instead, students who struggle to meet expectations are supported through interventions or may be referred back to their district of residence if they cannot meet the requirements of their expulsion plan.

Reflections: Annual Performance

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

In reflecting on our annual performance, we based our review on the 2024 California School Dashboard (Dashboard) for Feather River Academy, local assessment results from Renaissance STAR, Local Indicators, and educational partner input. Our review included all significant student groups, which in our case are Socio-economically Disadvantaged (SED) and Hispanic students.

2024 CA School Dashboard

Suspension Rate

32.8% of ALL students suspended at least one day (Declined 4.7% from 2023 Dashboard) - Orange

31.5% of SED students suspended at least one day (Declined 3.4% from 2023 Dashboard) - Orange

37.1% of Hispanic students suspended at least one day (Increased 5.9% from 2023 Dashboard) - Red

STAR ELA and Math

45% of students in ELA and 59% in Math score below the 25th percentile

43% of students in ELA and 31% in Math score between the 25th and 49th percentile

7% of students in ELA and 4% in Math score between the 50th and 74th percentile

4% of students in ELA and 6% in Math score above the 75th percentile

Although Edgenuity, as the core curriculum, provides access to standards-aligned instructional materials, administration and staff have determined that an additional focus on delivering instruction in all content areas would be beneficial. Through one-on-one and group collaboration time, professional learning and coaching with the Curriculum, Instruction, and Accountability department will address the high percentage of students needing to meet academic standards. In addition, a more intentional approach to VAPA will not only provide students with enriching opportunities but will also serve as a support for students' social-emotional challenges.

Local Indicators

While using the Local Indicator tool for Priority 2 with staff, FRA staff indicated that they are moving in the right direction in delivering meaningful instruction aligned with state standards. Some gaps need to be addressed. The teaching staff relies on the Edgenuity software

platform to align and address the standards during the credit recovery component of instruction. Teachers must become familiar with and align standards-based instruction during student-centered days. Professional Development provided by the Sutter County Office of Education Curriculum, Instruction, and Accountability department has only scratched the surface, as the staff at FRA need additional training to develop lessons with the essential standards. Teachers need to familiarize themselves with the latest adopted academic standards in core subjects, specifically ELD, where the number of students has dramatically increased over the past few years, resulting in an ELD class to address the needs of the students.

The parent survey participation rate on Panorama increased from 23/24 = 32% to Midyear 2024 = 5% to Spring 2025 = 58%. The Fall 2025 survey was very low, but the spring survey increased to 58% largely due to the team's strategic planning to embed the survey as part of their Spring Open House. This was a success, and the recommendation is to continue this practice next year.

Lowest Performing - 2023 Dashboard (Associated actions remain unchanged)

SCSOS Special Education

SCSOS's County-operated special education program, including SED, SWD, and white students, scored in the lowest performance category (red) in ELA on the 2023 Dashboard, with all students scoring 135.6 points below standard. Because of this performance, efforts to improve ELA performance on statewide assessments can be seen in Goal 2, and efforts to increase the participation rate (81% for All Students) can be found in Goal 3.

Feather River Academy

Based on the high suspension rates on the 2023 Dashboard, FRA and SED students scored in the lowest performance category (red). Because of this identification, an intense focus on restorative practices is necessary. Goal 4 (Equity Multiplier) includes metrics and actions to measure progress toward reducing the suspension rate from 37.5% to 20%. The additional training and increased staff will support using restorative circles regularly, continuously, and proactively. The extra time is also designed to reduce the number of students with multiple suspensions from 7 in 23/24 to 3 or fewer in 26/27. This will be accomplished by creating and monitoring re-entry support plans for each suspension.

Learning Recovery Emergency Block Grant (LREBG)

LREBG funds (\$1,573) will be used in the 2026/27 school year to support attendance for staff at the SCSOS Summer Summit August 3-4.

The identified need for this action is based on ongoing gaps in ELA performance, as demonstrated by local STAR and CAASPP data. These gaps indicate a need for consistent, standards-aligned assessment tools that provide timely and actionable data to inform instruction and intervention.

The effectiveness of this action will be measured using local STAR assessment results (Goal 2 Metric 7).

Reflections: Technical Assistance

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

N/A

Comprehensive Support and Improvement

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

Schools Identified

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

N/A

Support for Identified Schools

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

N/A

Monitoring and Evaluating Effectiveness

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

N/A

Engaging Educational Partners

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

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

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

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

Educational Partner(s)	Process for Engagement
PCA Principal, Certificated, and Classified Staff	Staff Meeting for Local Indicator Tools/LCAP Goals & Actions- February 25, 2026 Staff Meetings for facilitated Improvement Project work around LCAP Goals & Actions- 9/14/25, 10/15/2025, 12/3/2025, 1/28/2026, 3/25/2026, 4/26/2026, 5/27/2026
Parents	Fall (10/23-10/31) and Spring (3/16-3/27) Panorama Survey Back to School Night October 23, 2025 Open House April 30, 2026
Students	Fall (11/1-11/15) and Spring (4/10-4/28) Panorama Survey Back to School Night
SELPA	May 13, 2026
Parent Advisory	October 14, 2024, April 17, 2025
ELAC	Less than 25 English learner students; therefore, there is no established ELAC/DELAC

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

Certified and Classified Staff:

PCA continues to recognize the essential role certificated and classified staff play in supporting student success and strengthening school culture. Paraprofessionals, instructional aides, office staff, and student support personnel have remained actively involved in implementing

interventions, monitoring student progress, and reinforcing positive behavior systems aligned with Goal 2, Action 2. Their ongoing collaboration with teachers and administration has contributed to a more supportive, responsive, and student-centered learning environment for PCA students.

Parents and Community:

In alignment with Goal 1, Action 3, and Goal 2, Action 1, PCA has continued to utilize minimum days, PLCs, and targeted professional development opportunities to strengthen instructional practices and improve student outcomes. Staff training during the 2025–26 school year has focused on instructional, restorative practices, social-emotional learning, data-driven decision-making, and strategies to support at-risk and independent study students. These professional learning opportunities have been developed using feedback gathered through local indicator tools, educational partner input, staff collaboration, and site-based needs assessments to ensure training remains meaningful and relevant to the unique needs of PCA students.

Educational partner feedback also emphasized the importance of maintaining strong coordination and collaboration between PCA, , and the to expand student supports, academic opportunities, counseling services, career exploration, and community partnerships. As a result, PCA has continued to strengthen communication systems, increase student access to intervention and enrichment opportunities, and improve collaboration among staff and outside agencies to better support student achievement, engagement, and overall well-being.

Parents and community educational partners at PCA continue to identify several important priorities that support student success and family engagement. Transportation remains a significant need for many families and continues to be an essential support service under Goal 3, Action 2. PCA will continue providing transportation assistance and outreach efforts to improve student attendance, accessibility, and participation in school programs and services.

Educational partners also emphasized the importance of increasing awareness and accessibility of the Junior High Art Program for all PCA students. In response, PCA plans to strengthen communication efforts through ParentSquare, community outreach, and school events to ensure students and families are informed of available enrichment opportunities. Additionally, stakeholders continue to express strong interest in expanding access to hands-on, in-person CTE opportunities aligned with Goal 1, Actions 4 and 5. PCA recognizes the value of career exploration and practical learning experiences in increasing student engagement, attendance, and post-secondary readiness.

Parents and staff also identified the continued need for targeted academic intervention and individualized support for students experiencing academic difficulties. PCA will continue utilizing assessment data, intervention strategies, differentiated instruction, and individualized learning plans to address learning gaps and improve academic performance. Stakeholders further acknowledged the positive impact of current social-emotional supports and emphasized the importance of maintaining counseling services, restorative practices, and relationship-based supports as outlined in Goal 3, Action 3.

Consistent communication between school staff, counselors, teachers, students, and families was identified as a critical component of student accountability and success. PCA will continue prioritizing regular communication through phone calls, emails, ParentSquare messages, conferences, and home visits to strengthen family-school partnerships. Educational partners also supported continuing to host two annual community engagement events, including an Open House and a spring Community Resource Fair, to increase family involvement, highlight student programs, and strengthen connections between the school and the broader community.

Students:

Student and parent educational partner feedback continues to play a significant role in shaping the priorities and actions within the LCAP at PCA. Students consistently expressed a desire for increased hands-on and interactive learning opportunities, indicating that career exploration activities, project-based learning, and real-world instructional experiences would improve school engagement, motivation, and attendance. Students also identified expanded access to CTE courses and in-person learning opportunities as highly valuable in preparing them for future college and career pathways.

Students reported that the student incentive system, including the student store and food-related rewards, has positively impacted motivation, participation, attendance, and classroom engagement. These supports continue to align with Goal 3, Action 5 and will remain an important strategy for recognizing positive behavior, academic progress, and consistent attendance.

Reliable transportation continues to be identified by both students and parents as one of the highest priority needs for PCA families. Educational partners emphasized that access to transportation directly impacts attendance, consistency, and student participation in academic and support services. As a result, transportation assistance and outreach efforts under Goal 3, Action 2 will continue to be prioritized and expanded whenever possible.

Additionally, students and families emphasized the importance of maintaining access to social-emotional supports, including individual counseling, group counseling, mentoring opportunities, and wellness-based services. Students shared that these supports contribute positively to their emotional well-being, school connectedness, and ability to manage personal and academic challenges. PCA will continue prioritizing counseling services, restorative practices, and relationship-centered supports aligned with Goal 3, Action 3 to strengthen student well-being and overall school climate.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Pathways Charter Academy will ensure that staff and students operate in an environment that is safe, supportive, and conducive to learning. This includes modern facilities, high-quality teachers, adequate standards-aligned instructional materials, and ongoing support	Broad Goal

State Priorities addressed by this goal.

Priority 1, 2, and 7

An explanation of why the LEA has developed this goal.

PCA serves students who have been expelled, referred by probation, referred due to truancy, or requested by their parents. Input from students and parents indicates that the traditional school setting disenfranchises them, and survey data suggest that upon entering the County Community School, most students need to understand the relevance or connection between school and their long-term goals.

PCA aims to establish a learning environment that is safe, respectful, nurturing, and responsive to individual student needs. These collective actions, monitored through identified metrics, will ensure that students referred to PCA enter an environment that supports them in establishing individualized goals and recognizing how the school provides support to help them achieve their aspirations.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1	Priority 1A Properly credentialed and appropriately assigned teachers Source: SARC	22/23 SARC Fully Credentialed & properly assigned .4 or 45.48% Out of Field .5 or 45.48 %	23/24 SARC Fully Credentialed & properly assigned .4 or 45.48% Out of Field .5 or 45.48 %	24/25 SARC Fully Credentialed & properly assigned .4 or 45.48% Out of Field .5 or 45.48%	25/26 SARC Fully Credentialed & properly assigned .4 or 45.48% Out of Field .5 or 45.48 %	Maintained Baseline Data

2	<p>Priority 1B</p> <p>Student access to standards-aligned instructional materials</p> <p>Source: Local Indicator Tool for Priority 2</p> <p>Question #2</p>	<p>Spring 2024</p> <p>Question #2</p> <p>ELA - 5 Full Implementation and Sustainability</p> <p>ELD - 5 Full Implementation and Sustainability</p> <p>Math - 5 Full Implementation and Sustainability</p> <p>NGSS- 5 Full Implementation and Sustainability</p> <p>HSS - 5 Full Implementation and Sustainability</p>	<p>Spring 2025</p> <p>Question #2</p> <p>ELA-5 Full Implementation and Sustainability</p> <p>ELD - 5 Full Implementation and Sustainability</p> <p>Math-5 Full Implementation and Sustainability</p> <p>NGSS- 4 Full Implementation</p> <p>HSS - 4 Full Implementation</p>	<p>Spring 2026</p> <p>Question #2</p> <p>ELA-5 Full Implementation and Sustainability</p> <p>ELD -5 Full Implementation and Sustainability</p> <p>Math- 5 Full Implementation and Sustainability</p> <p>NGSS- 5 Full Implementation and Sustainability</p> <p>HSS - 5 Full Implementation and Sustainability</p>	<p>Spring 2027</p> <p>Question #2</p> <p>ELA - 5 Full Implementation and Sustainability</p> <p>ELD - 5 Full Implementation and Sustainability</p> <p>Math - 5 Full Implementation and Sustainability</p> <p>NGSS- 5 Full Implementation and Sustainability</p> <p>HSS - 5 Full Implementation and Sustainability</p>	<p>Maintained Baseline Data</p>
3	<p>Priority 1C</p> <p>Facilities in Good Repair</p> <p>Source: Facilities Inspection Tool (FIT)</p>	<p>2023 FIT</p> <p>Overall “Exemplary”rating</p>	<p>2024 FIT</p> <p>Overall Facility Rating: “Good”</p>	<p>2025 FIT</p> <p>Overall Facility Rating: “Good</p>	<p>2026 FIT</p> <p>Maintain Overall “Exemplary” rating</p>	<p>Declined 1 performance level</p>

4	<p>Priority 2A Implementation of State Academic Standards</p> <p>Source: Local Indicator Tool for Question #1 and #4</p>	<p>Spring 2024</p> <p>Question #1</p> <p>ELA - 5 Full Implementation and Sustainability</p> <p>ELD - 3 Initial Implementation</p> <p>Math - 5 Full Implementation and Sustainability</p> <p>NGSS- 5 Full Implementation and Sustainability</p> <p>HSS - 5 Full Implementation and Sustainability</p> <p>Question #4</p> <p>3 Initial Implementation</p> <p>Health Education - 3 Initial Implementation</p> <p>PE - 3 Initial Implementation</p> <p>VAPA - 2 Beginning Development</p> <p>World Language - 1 Exploration and Research</p>	<p>Spring 2025</p> <p>Question #1</p> <p>ELA-5 Full Implementation and Sustainability</p> <p>ELD - 4 Full Implementation</p> <p>Math-5 Full Implementation and Sustainability</p> <p>NGSS- 5 Full Implementation and Sustainability</p> <p>HSS - 5 Full Implementation and Sustainability</p> <p>Question #4</p> <p>CTE - 4 Full Implementation</p> <p>Health Education - 4 Full Implementation</p> <p>PE - 5 Full Implementation and Stability</p> <p>VAPA - 4 Full Implementation</p> <p>World Language - 4 Full Implementation</p>	<p>Spring 2026</p> <p>Question #1</p> <p>ELA-5 Full Implementation and Sustainability</p> <p>ELD -4 Full Implementation</p> <p>Math- 5 Full Implementation and Sustainability</p> <p>NGSS- 4 Full Implementation</p> <p>HSS - 5 Full Implementation and Sustainability</p> <p>Question #4</p> <p>CTE - 4 Full Implementation</p> <p>Health Education - 4 Full Implementation</p> <p>PE - 4 Full Implementation</p> <p>VAPA -3 Initial Implementation</p> <p>World Language - 2 Beginning Development</p>	<p>Spring 2027</p> <p>Question #1</p> <p>ELA - 5 Full Implementation and Sustainability</p> <p>ELD- 4 Full Implementation</p> <p>Math - 5 Full Implementation and Sustainability</p> <p>NGSS - 5 Full Implementation and Sustainability</p> <p>HSS - 5 Full Implementation and Sustainability</p> <p>Question #4</p> <p>CTE- 5 Full Implementation and Sustainability</p> <p>Health Education - 5 Full Implementation and Sustainability</p> <p>PE- 5 Full Implementation and Sustainability</p> <p>VAPA- 4 Full Implementation</p> <p>World Language- 2 Beginning Development</p>	<p>Question #1</p> <p>ELA -Same as Baseline</p> <p>ELD- Increased 1 level</p> <p>Math - Same as Baseline</p> <p>NGSS - Declined 1 level</p> <p>HSS - Same as Baseline</p> <p>Question #4</p> <p>CTE- increased 1 level</p> <p>Health Education - increased 1 level</p> <p>PE- increased 2 levels</p> <p>VAPA- increased 2 levels</p> <p>World Language- increased 1 level</p>
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5	Priority 2B EL access to CCSS and ELD Standards Source: STAR	Spring 2024 0% of ELs in the 50th percentile or above	Spring 2025 0% of ELs in the 50th percentile or above Source: STAR	Spring 2026 9% of ELs in the 50th percentile or above Source: STAR	Spring 2027 20% of ELs in the 50th percentile or above	Increased 9%
6	Priority 7A Access to Broad Course of Study Source: Metrics identified in the Local Indicator Tool for Priority 7 Enrollment in identified courses	Spring 2024 VAPA 21% All Students 28% SED Students CTE 83% All High School Students 86% of High School SED Students	Spring 2025 VAPA 28% All Students 23% SED Students CTE 43% All High School Students 41% of High School SED Students	Spring 2026 VAPA 29% All Students 31% SED Students CTE 35% All High School Students 37% of High School SED Students	Spring 2027 VAPA 75% All Students 75% SED Students CTE 90% All High School Students 95% High School SED Students	VAPA Increased 8% All Students Increased 3% SED Students CTE Decreased 48% All High School Students Decreased 49% of High School SED Students

Insert or delete rows, as necessary.

Goal Analysis for 2025-2026

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.

PCA is committed to ensuring that all students and staff are supported within a safe, inclusive, and academically focused learning environment that fosters both personal growth and educational success. To advance this goal, PCA has implemented a range of strategic actions, including maintaining clean, modern, and well-equipped facilities; providing access to standards-aligned instructional materials through the online platform Edgenuity; and prioritizing the recruitment, development, and retention of highly qualified instructional staff. In addition, the school continues to invest in ongoing professional development, emphasizing effective instructional practices, SEL, and collaboration through PLCs.

As a result, PCA has experienced measurable progress in strengthening school climate and instructional coherence. Staff regularly engages in PLC collaboration to analyze student data, and ensure alignment with student needs. Furthermore, a continued emphasis on social-emotional supports has contributed to a more positive and supportive school culture, helping students feel more connected and engaged in their learning.

During implementation, PCA experienced challenges related to staffing, particularly in recruiting and retaining qualified educators within a competitive labor market. Additionally, while the school made important investments in technology and instructional resources, the rollout of certain infrastructure upgrades occurred more gradually than initially anticipated.

Since that time, PCA has made notable progress in addressing these areas. The school has successfully hired a highly qualified teacher who is already contributing positively to student learning and school culture. Furthermore, PCA has established a proactive staffing plan that includes opening a part-time paraeducator position once enrollment reaches a designated threshold, ensuring that additional student support is aligned with program growth.

In the area of technology, PCA has completed significant upgrades to improve access to instructional tools and enhance the overall learning environment. Additional equipment and resources are scheduled for implementation to further strengthen instructional delivery and student engagement.

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

There were no material differences in Budgeted Expenditures and Estimated Actual Expenditures.

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

At PCA, multiple actions have been implemented to promote a safe, supportive, and effective learning environment, with overall positive outcomes. Investments in maintaining clean, well-maintained facilities and providing access to standards-aligned instructional materials, including online platforms such as Edgenuity, have contributed to increased student engagement and improved access to rigorous academic content. Ongoing professional development, along with structured collaboration through PLCs, has strengthened instructional practices, enhanced classroom learning and management, and supported a more cohesive and supportive learning environment for students. Collectively, these efforts have resulted in measurable progress in key areas such as student engagement, school climate, and instructional consistency.

While these actions have been largely effective, some areas continue to require focused attention. Recruiting and retaining highly qualified staff remains an ongoing priority, particularly in a competitive hiring environment. In response, PCA has recently strengthened its staffing by hiring a highly effective teacher and has developed a plan to add a part-time paraeducator position as enrollment increases, ensuring appropriate support for students. Additionally, while the implementation of safety protocols and student support systems has contributed to a reduction in incidents, there is a continued need to expand mental health and wellness services to fully address the social-emotional needs of students.

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.

Following a review of input from educational partners, it has been determined that the current LCAP goals, metrics, and the majority of actions will be maintained for the upcoming cycle, as they continue to align with identified student needs and site priorities. However, the following adjustments have been made to better reflect program effectiveness and partner feedback:

Revised Action:

- Goal 1, Action 3 :removing the Beauty of Paint contract in 2026-27

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	Staffing	Properly credentialed and appropriately assigned teachers.	\$162,951	N
2	Curriculum/ Standards Implementation	Continue Edgenuity Online Platform Through a blended learning model, enhanced Professional Learning is provided to teachers to implement standards and best practices for supporting various types of learners, grade levels, and content areas within the same classroom.	\$14,632	N
3	VAPA	Contract with Yuba/Sutter Arts and Culture to provide an Introduction to Arts course to all students two days per week for 1 hour.	\$3,959	N
4	CTE	Offer additional sections for Culinary and add a section for Career Exploration. use Xello to explore career interests, identify potential career pathways, and develop postsecondary goals. Students complete career interest surveys, research colleges and careers, build individualized plans, and connect their academic progress to future educational and workforce opportunities.	\$0	N

Insert or delete rows, as necessary.

Goal

Goal #	Description	Type of Goal
2	Pathways Charter Academy will plan programs and use relevant data from assessments and other sources in order maximize student outcomes.	Broad Goal

State Priorities addressed by this goal.

Priority 4 and 8

An explanation of why the LEA has developed this goal.

It has been determined that data practices should be evaluated to ensure that student performance data is collected and analyzed to track, improve, and provide appropriate instructional support for students. Based on STAR and CAASPP data, most students enter significantly below grade level in all academic subject areas. Most students also enroll with credit deficiencies and have failed to succeed in the traditional

school setting. By developing individual learning plans based on assessment data, PCA intends to improve and maximize student outcomes through increased targeted professional development and supplemental support and services for unduplicated students and students with exceptional needs.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1	Priority 4A Statewide Assessments Source: Dashboard	2023 Dashboard- no performance level ELA <11 students Math <11 students Science- baseline TBD after 2025	2024 Dashboard ELA <11 students Math <11 students Science <11 students	2025 Dashboard ELA <11 students Math <11 students Science- < 11 students	2026 Dashboard- no performance level Reevaluate if >11 students take the assessments	No change from Baseline as there are still less than 11 students
2	Priority 4A Statewide Assessments Source: CAASPP	2023 CAASPP ELA- 8% Met or Exceeded - All Students Math- 8% Met or Exceeded- All Students Science- baseline TBD after 2025 **Less than 11 SED students, no data displayed	2024 CAASPP ELA- 0% Met or Exceeded - All Students Math- 0% Met or Exceeded- All Students Science <11 students **Less than 11 SED students, no data displayed	2025 CAASPP ELA- 0% Met or Exceeded - All Students Math- 0% Met or Exceeded- All Students Science <11 students **Less than 11 SED students, no data displayed	2026 CAASPP ELA- 20% Met or Exceeded Math- 20% Met or Exceeded	ELA- Decreased 8% Math- decreased 8% Science Less than 11 SED students, no data displayed

3	<p>Priority 4B Percentage of pupils who have been enrolled in, and successfully completed A-G or CTE course requirements</p> <p>Source: College/Career Indicator (Dashboard)</p>	<p>2023 Dashboard less than 11 students, no data displayed</p>	<p>2024 Dashboard less than 11 students, no data displayed</p>	<p>2025 Dashboard less than 11 students, no data displayed</p>	<p>2026 Dashboard less than 11 students, no data displayed</p> <p>Reevaluate if >11 students are eligible</p>	<p>No change from Baseline as there are still less than 11 students</p>
4	<p>Priority 4C Percentage of English learners making progress toward English proficiency</p> <p>Source: ELPI and Summative ELPAC</p>	<p>2023 Dashboard ELPI - less than 11 students, no data displayed</p>	<p>2024 Dashboard less than 11 students, no data displayed</p>	<p>2025 Dashboard ELPI - less than 11 students, no data displayed</p>	<p>2026 Dashboard ELPI - less than 11 students, no data displayed</p> <p>Reevaluate if >11 students take the assessments</p>	<p>No change from Baseline as there are still less than 11 students</p>
5	<p>Priority 4D EL Reclassification Rate</p> <p>Source: Reclassification Policy</p>	<p>0 Students Reclassified</p>	<p>Spring 2025 0 students reclassified</p>	<p>Spring 2026 0 Students Reclassified</p>	<p>2026-2027 2 Students Reclassified</p>	<p>Maintained Baseline Data</p>

6	Priority 4F Demonstration of college preparedness (EAP)	2023 Dashboard Less than 11 students, no data displayed	2024 Dashboard less than 11 students, no data displayed	2025 Dashboard Less than 11 students, no data displayed	2026 Dashboard Less than 11 students, no data displayed Reevaluate if >11 students are eligible.	No change from Baseline as there are still less than 11 students
7	Priority 8A Other Pupil outcomes Source: STAR ELA	STAR Reading Spring 2024 Below 25th percentile 72% All Students 76% SED Below 50th percentile 20% All Students 23% SED Between 50th and 74th percentile 8% All Students 1% SED Above the 75th percentile 0% All Students 0% SED	STAR Reading Spring 2025 Below 25th percentile 52% All Students 58% SED Below 50th percentile 32% All Students 28% SED Between 50th and 74th percentile 11% All Students 10% SED Above the 75th percentile 5% All Students 4% SED	STAR Reading Spring 2026 Below 25th percentile 44% All Students 48% SED Below 50th percentile 34% All Students 23% SED Between 50th and 74th percentile 22% All Students 23% SED Above the 75th percentile 13% All Students 14% SED	2026 Spring STAR Below 25th percentile 65% All Students 65% SED Below 50th percentile 25% All Students 25% SED Between 50th and 74th percentile 8% All Students 8% SED Above the 75th percentile 2% All Students 2% SED	Below 25th percentile Decreased 28% All Students Decreased 28% SED Below 50th percentile Increased 14% All Students Maintained SED Between 50th and 74th percentile Increased 14% All Students Increased 22% SED Above the 75th percentile Increased 13% All Students Increased 14% SED

8	<p>Priority 8A Other Pupil outcomes</p> <p>Source: STAR Math</p>	<p>STAR Math Spring 2024</p> <p>Below 25th percentile</p> <p>79% All Students 81% SED</p> <p>Below 50th percentile</p> <p>19% All Students 19% SED</p> <p>Between 50th and 74th percentile</p> <p>2% All Students 0% SED</p> <p>Above the 75th percentile</p> <p>0% All Students 0% SED</p>	<p>STAR Math Spring 2025</p> <p>Below 25th percentile</p> <p>59% All Students 63% SED</p> <p>Below 50th percentile</p> <p>31% All Students 31% SED</p> <p>Between 50th and 74th percentile</p> <p>9% All Students 6% SED</p> <p>Above the 75th percentile</p> <p>1% All Students 0% SED</p>	<p>STAR Math Spring 2026</p> <p>Below 25th percentile</p> <p>36% All Students 39% SED</p> <p>Below 50th percentile</p> <p>21% All Students 23% SED</p> <p>Between 50th and 74th percentile</p> <p>28% All Students 30% SED</p> <p>Above the 75th percentile</p> <p>15% All Students 16% SED</p>	<p>2026 Spring STAR</p> <p>Below 25th percentile</p> <p>65% All Students 65% SED</p> <p>Below 50th percentile</p> <p>25% All Students 25% SED</p> <p>Between 50th and 74th percentile</p> <p>8% All Students 8% SED</p> <p>Above the 75th percentile</p> <p>2% All Students 2% SED</p>	<p>Below 25th percentile</p> <p>Decreased 43% All Students Decreased 42% SED</p> <p>Below 50th percentile</p> <p>Increased 2% All Students Increased 4% SED</p> <p>Between 50th and 74th percentile</p> <p>Increased 26% All Students Increased 30% SED</p> <p>Above the 75th percentile</p> <p>Increased 15% All Students Increased 16% SED</p>
9	<p>Priority 8A Post-PCA Student Success Tracking</p> <p>Source: Local Tracking Sheet</p>	<p>Establish Baseline in 2024-2025</p>	<p>5 students</p>	<p>38 Students</p>	<p>40 students</p>	<p>Increased 33 students</p>

Insert or delete rows, as necessary.

Goal Analysis for 2024-2025

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.

PCA continues to make meaningful progress in strengthening instructional practices and using multiple data sources to improve student outcomes. Staff regularly review assessment results, performance data, and individualized learning plans to guide instructional decisions and targeted supports. These efforts have contributed to more intentional alignment between student needs and academic interventions.

A notable area of growth has been the continued use of career interest survey data to inform student placement in CTE pathways. This approach has increased student engagement by connecting learning to real-world applications and future career goals. In addition, PCA has expanded enrichment opportunities through its ongoing partnership with Yuba Sutter Arts and Culture, providing students with consistent access to weekly art instruction that supports creativity, self-expression, and overall school connectedness.

Despite these areas of progress, PCA continues to experience challenges related to staffing capacity and inconsistent student attendance, which have impacted the full implementation of some Tier 2 academic interventions. In response, the school is actively refining its approach by exploring adjustments to the daily schedule to better embed intervention time within the instructional day. Staff are also participating in targeted professional development to strengthen the delivery of differentiated instruction and Tier 2 supports.

Moving forward, PCA will continue to focus on improving the consistency and effectiveness of intervention services, increasing student engagement through relevant and personalized learning opportunities, and using data-driven practices to monitor progress and adjust supports as needed. These efforts are intended to ensure that all students are provided with equitable access to the resources and instruction necessary for academic success.

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

There were no material differences in Budgeted Expenditures and Estimated Actual Expenditures.

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

PCA has continued to evaluate the impact of its actions designed to improve student outcomes through intentional programming and the use of data to guide instruction. Analysis of local assessment data, and student progress monitoring has supported more targeted identification of students in need of additional academic support. This approach has demonstrated moderate success, with teachers increasingly using data to make more responsive learning experiences.

Collaboration among staff through PLCs has strengthened instructional alignment and the sharing of effective strategies. These collaborative efforts have contributed to improved engagement and early indicators of academic growth, particularly among students receiving targeted

support. Additionally, the alignment of career interest survey results with CTE pathways continues to show success. Students participating in courses connected to their interests have shown increased motivation, engagement, and a stronger sense of ownership over their learning.

While these strategies have shown positive outcomes, the delivery of intervention services has not been consistent across all settings, which has limited the overall impact of Tier 2 supports. As a result, academic gains have varied, with some student groups demonstrating progress while others require more targeted and sustained interventions.

In response, PCA is prioritizing the refinement of its intervention systems by improving consistency in service delivery, strengthening progress monitoring practices, and providing additional staff training focused on effective intervention strategies. Moving forward, the school will continue to build on its data-driven practices and expand systems of support to ensure more equitable and consistent academic growth for all student groups.

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.

Following a review of input from educational partners, it has been determined that the current LCAP goals, metrics, and the majority of actions will be maintained for the upcoming cycle, as they continue to align with identified student needs and site priorities. However, the following adjustments have been made to better reflect program effectiveness and partner feedback:

Revised Action:

- Goal 2, Action 2 : update the action to add a clerical support position to assist current staff and enhance student and family service
- Goal 2, Action 4: added an action to support LREBG funds being used to support attendance at the SCSOS Summer Summit.

Revised Metric:

- Updated Year 3 Outcome data to reflect desired results based on the baseline established in 2024-25

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	Collaboration	<p>Weekly collaboration on minimum days for all staff to analyze student needs and data, plan for instruction and intervention using the PLC model</p> <p>Release time for staff to collaborate and engage in professional learning activities relevant to LEA goals</p>	\$14,597	Y
2	Classified Support	<p>Paraprofessionals to provide daily academic and SEL support to targeted students identified through academic data analysis and referrals from SEL screeners</p> <p>Bring on an additional clerical employee support current staff and students with registration, access to services and other direct support as identified</p> <p>Clerical support position to assist current staff and enhance student and family services, including student registration, coordination of access to supports and resources, and other identified site-based needs. This position will help improve operational efficiency, communication, and direct support services for students and families.</p>	\$0	Y
3	EL Supports	<p>Title III Coordinator: Provide professional learning to all staff on Integrated and Designated ELD standards, instruction, and strategies. Provide feedback to staff on teaching practices specific to supporting EL students across content areas.</p> <p>Explore the purchase and implementation of the updated Designated ELD curriculum.</p> <p>Staff will implement the process described in the EL Master Plan to track EL students' progress and reclassify ELs as a standard component of their regularly scheduled ILP reviews.</p>	\$0	Y
4	Professional Learning	<p>Staff will attend the SCSOS Summer Summit in August 2026 in order to learn strategies to support standards-aligned assessment tools that provide timely and actionable data to inform instruction and intervention.</p>	\$1,713	N

Insert or delete rows, as necessary.

Goal

Goal #	Description	Type of Goal
3	Pathways Charter Academy will promote student engagement and a school culture conducive to learning	Broad Goal

State Priorities addressed by this goal.

Priority 3, 5, and 6

An explanation of why the LEA has developed this goal.

Even as a non-seat-based charter school, Pathways Charter Academy believes it needs to strive to provide an engaging environment for students and establish a culture where students learn to view themselves in a positive light and get along with others. Often, students have not succeeded in traditional school and are looking for an alternative learning environment. Extensive support services are necessary to reestablish educational development, establish appropriate educational goals, and support students to earn a high school diploma. The actions and services in the goal are designed to remove barriers that have impeded success in the traditional school setting.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
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1	<p>Priority 3A/3B and 3C</p> <p>Efforts to seek parent input in decision-making and promote participation in programs for unduplicated pupils and students with exceptional needs</p> <p>Source: Panorama and Parent Square Dashboard</p>	<p>2024 Survey Participation Rate</p> <p>23% All parents</p> <p>**Student group size doesn't allow for data to be displayed</p> <p><u>Parent Square</u></p> <p>Parent Square</p> <p>54 Direct Messages</p> <p>2 Posts</p> <p>2/33 or 6% of Parents Interacted</p> <p>1 School User</p>	<p>Spring 2025 Survey Participation Rate</p> <p>20% All parents</p> <p>14% Unduplicated</p> <p>33% Exceptional Needs</p> <p><u>Parent Square</u></p> <p>14 Direct Messages</p> <p>3 Posts</p> <p>2/30 or 7% of parents interacted</p> <p>2 School User</p>	<p>Spring 2026 Survey Participation Rate</p> <p>23% (11/47) All parents</p> <p>38% (18/47) Unduplicated</p> <p>2% Exceptional Needs</p> <p><u>Parent Square</u></p> <p>11 Direct Messages</p> <p>4 Posts</p> <p>25/47 or 53% of parents interacted</p> <p>5 School Users</p>	<p>Spring 2027 Survey Participation Rate</p> <p>50% All parents</p> <p>**Student group size doesn't allow for data to be displayed</p> <p><u>Parent Square</u></p> <p>132 Direct Messages</p> <p>24 Posts</p> <p>50% Parents Interacted</p> <p>3 School Users</p>	<p>Spring 2026 Survey Participation Rate</p> <p>Same as baseline</p> <p>All parents</p> <p>24% increase for Unduplicated</p> <p>31% decrease Exceptional Needs</p> <p><u>Parent Square</u></p> <p>43 Less Direct Messages</p> <p>2 More Posts</p> <p>47% less parents interacted</p> <p>4 more School Users</p>
2	<p>Priority 5A Attendance</p> <p>Source - P2 Attendance Report</p>	<p>P-2 2024</p> <p>All Students 87%</p> <p>SED student group 78%</p>	<p>P-2 2025</p> <p>All Students 85%</p> <p>SED Student Group 81%</p>	<p>P-2 2026</p> <p>All Students 89%</p> <p>SED Student Group 92%</p>	<p>P-2 2027</p> <p>All Students 90%</p> <p>SED student group 90%</p>	<p>All Students +2%</p> <p>SED 24%</p>
3	<p>Priority 5B Chronic Absenteeism</p> <p>Source - Dashboard - Chronic Absenteeism Indicator and Aeries Local SIS</p>	<p>2023 Dashboard - Less than 11 students in 7th-8th Grade</p> <p>0% (local SIS) - schoolwide data</p>	<p>2024 Dashboard - Less than 11 students in 7th-8th Grade</p> <p>0% (local SIS) - schoolwide data</p>	<p>2025 Dashboard - Less than 11 students in 7th-8th Grade</p> <p>0% (local SIS) - schoolwide data</p>	<p>2026 Dashboard - Less than 11 students in 7th-8th Grade</p> <p>0% (local SIS) - schoolwide data</p>	<p>No change from Baseline as there are still less than 11 students</p>

4	Priority 5C Middle School Dropout Rate Source: Local SIS (Aeries)	2023-2024 0 Students - 0%	2024/2025 0 Students Source: AERIES	2025-2026 0 Students	2026-2027 0 students - 0%	Maintained Baseline Data
5	Priority 5D High School Dropout Rate Source: Local SIS (Aeries)	2023-2024 5 students	2024/2025 2 students Source: AERIES	2025/2026 2 students	2026-2027 3 students	3 less students
6	Priority 5E High School Rate Source: Graduation Rate Indicator (Dashboard) and Local SIS (Aeries)	2023 Dashboard Less than 11 students and no data was displayed.	2024 Dashboard All Students 46.2% of students graduated	2025 Dashboard Less than 11 students and no data was displayed.	2026 Dashboard Less than 11 students and no data was displayed. Will re-evaluate if numbers result in displayed data	Less than 11 students
7	Priority 6A Suspension Rate Source: Suspension Rate Indicator (Dashboard) and/or Source: Local SIS (Aeries)	2023 Dashboard All Students - Blue- 0% suspended at least 1 day SED Blue - 0% suspended at least 1 day	2024 Dashboard All Students- Orange - 2.4% suspended at least 1 day	2025 Dashboard All Students- Orange - 9.8% suspended at least 1 day	2026 Dashboard All Students - Blue- 0% suspended at least 1 day SED Blue - 0% suspended at least 1 day	All Students +-9.8% SED Maintained Baseline Data
8	Priority 6B Expulsion Rates Source:Source: Local SIS (Aeries)	2024 0 Students	2025 0 students	2025 0 Students	2026-27 Maintain 0 Students - 0%	Maintained Baseline Data

9	Counseling Participation Rate Source: Local Tracking Sheet	2023-24 11/44 Students 25% of students	2024-25 39/44 Students 88% of students	2025-2026 38/41 Students 93% of students	2026-27 25% of students (adjust based on annual need)	27 more student participated 38% increase
10	Priority 6C Other local measures, including a survey of pupils, parents, and teachers on the sense of school safety and connectedness Source: Panorama	2024 Survey Sense of School Safety Students - 69% Parents- 67% Staff - 65% Sense of School Connectedness Students - 15% Parents- 33% Staff - 65% Positive Relationship with Caring Adult Students - 51% Parents- 66%	2025 Survey Sense of School Safety Students - 70% Parents- 55% Staff - no data Sense of School Connectedness Students - 37% Parents- 55% Staff -no data Positive Relationship with Caring Adult Students - 68% Parents- 100%	2026 Survey Sense of School Safety Students - 96% Parents- 82% Staff - 100% Sense of School Connectedness Students - 76% Parents- 82% Staff -67% Positive Relationship with Caring Adult Students - 91% Parents- 82%	Spring 2027 Survey Sense of School Safety Students - 80% Parents- 80% Staff - 100% Sense of School Connectedness Students - 50% Parents- 50% Staff - 100% Positive Relationship with Caring Adult Students - 80% Parents- 80%	Sense of School Safety Students - +27% Parents- +15% Staff - +35% Sense of School Connectedness Students - +61% Parents- +49% Staff - +2% Positive Relationship with Caring Adult Students - +40% Parents- +14%

Insert or delete rows, as necessary.

Goal Analysis for 2025-2026

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.

PCA has continued to implement key actions aligned to its LCAP goal of strengthening student engagement and maintaining a positive, supportive school culture. Core frameworks such as PBIS, and Social-Emotional Learning (SEL) have remained central to daily operations. These approaches have been integrated into classroom routines and school-wide expectations, contributing to a more structured and supportive learning environment. Ongoing professional development in trauma-informed practices and relationship-centered strategies has further enhanced staff capacity to build meaningful connections with students, particularly those with significant behavioral or social-emotional needs.

In practice, restorative approaches, such as facilitated conversations, have supported improved conflict resolution and reduced escalation of incidents. Students are increasingly demonstrating the ability to reflect on their behavior and engage in more positive interactions with peers and staff. These efforts have contributed to a more inclusive and respectful campus climate, with early indicators showing improvements in student engagement and overall school connectedness.

While progress has been made, there have been some differences between planned actions and full implementation. Variability in student attendance has limited consistent participation in SEL and restorative activities, and staffing constraints have affected the uniform delivery of PBIS and restorative strategies. Additionally, the need for continued calibration and training has been identified to ensure that practices are implemented with fidelity school-wide.

To address these challenges, PCA is prioritizing additional staff training, increasing opportunities for collaboration and alignment, and refining systems to ensure greater consistency in implementation. The school is also exploring strategies to improve student attendance and engagement, recognizing their critical role in the success of these initiatives. Moving forward, PCA remains committed to strengthening a cohesive, relationship-centered environment that promotes student well-being, accountability, and academic success.

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

There were no material differences in Budgeted Expenditures and Estimated Actual Expenditures.

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

PCA continued to implement collaborative and student-centered supports aligned with its LCAP actions during the 2025–2026 school year. Weekly collaboration opportunities during minimum days allowed certificated and classified staff to analyze student data, identify learning gaps, and plan targeted interventions using the PLC model. These collaborative efforts strengthened instructional consistency, supported data-driven decision-making, and improved staff capacity to address students' individualized academic and social-emotional needs within the independent study program. Release time also provided staff with opportunities to participate in professional learning aligned to LEA goals, including differentiated instruction, restorative practices, student engagement strategies, and standards-based instruction.

The paraprofessional position assigned to PCA remains vacant following the departure of the previous staff member during the 2024/2025 school year. At this time, the position has not been filled due to current student enrollment numbers and staffing ratios within the independent

study program. PCA will continue to monitor student enrollment, academic needs, and student-to-teacher ratios to determine when additional paraprofessional support is necessary to provide targeted academic and social-emotional interventions for students.

Additionally, English Learner supports remained a priority throughout the school year. The Title III Coordinator provided professional development and coaching to staff focused on Integrated and Designated ELD standards, instructional strategies, and best practices for supporting English Learners across all content areas. PCA also explored updated Designated ELD curriculum resources to strengthen instructional supports for EL students. Staff continued implementing EL Master Plan procedures during regularly scheduled ILP reviews to monitor student progress, review academic performance, and support reclassification efforts for eligible English Learners.

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.

Following a review of input from educational partners, it has been determined that the current LCAP goals, metrics, and actions will be maintained for the upcoming cycle, as they continue to align with identified student needs and site priorities. However, the following adjustments have been made to better reflect program effectiveness and partner feedback:

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	Attendance and Outreach	Staff track and monitor attendance, conduct home visits, and provide individualized transportation.	\$11,157	Y
2	Transportation	Address transportation barriers by providing personalized transportation by school staff and/or providing bus passes	\$16,808	Y
3	Counseling Services	Increased individual and group counseling services provided to students to support academic, career, and social-emotional needs, including substance abuse issues. Update the student Panorama survey to include questions related to counseling services.	\$105,556	Y
4	PBIS Implementation	Continue to focus on PBIS through work with the SCSOS SEL Coordinator Provide incentives for students to reinforce positive behavior and attendance	\$1,798	Y
5	Parent Liaison	Maintain School Secretary to increase communication and inclusion of parents, SED, and EL parents. Increase usage of Parent Square for two-way communication. Coordinate translation services to ensure all parents have access to and receive information. Update the parent Panorama survey to include questions related to home-to-school communication. Revised: Maintain School Secretary support to strengthen communication, family engagement, and inclusion for all parents, including socioeconomically disadvantaged and English Learner families. Continue expanding ParentSquare use to enhance two-way communication between the school and families, while coordinating translation and language support services. Additionally, the Panorama parent survey will be updated to include questions on home-to-school communication to gather feedback and improve family engagement practices.	\$32,501	Y
6	Improvement Science	The SCSOS Continuous Improvement Coordinator will support the team in regularly engaging in PDSA Cycles and utilizing other Improvement Science tools to improve student and family engagement.	\$0	N

Insert or delete rows, as necessary.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students for 2025-2026

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$135,151	\$14,506

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
32.53%	20.20%	\$120,571	52.73%

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 #(s)	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
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2.1, 2.2 and 2.3	<p>STAR Reading Spring 2024</p> <p>Below 25th percentile 52% All Students and 58% SED</p> <p>Below 50th percentile 32% All Students and 28% SED</p> <p>Between 50th and 74th percentile 11% All Students and 10% SED</p> <p>Above the 75th percentile 5% All Students and 4% SED</p> <p>STAR Math Spring 2024</p> <p>Below 25th percentile 59% All Students and 63% SED</p> <p>Below 50th percentile 31% All Students and 31% SED</p> <p>Between 50th and 74th percentile 9% All Students and 6% SED</p> <p>Above the 75th percentile 1% All Students and 0% SED</p> <p>2024 CAASPP</p> <p>ELA- 0% Met or Exceeded - All Students Math- 0% Met or Exceeded- All Students</p> <p>**Less than 11 SED students, no data displayed</p>	<p>Although there is no large performance gap between all students and the reported unduplicated student groups, many students are performing far below grade level standards on CAASPP and STAR Assessments. We will implement Action 2.1 - Collaboration, Action 2.2 - Classified Support, and Action 2.3 EL Supports to address this concern. These actions are intended to provide students access to high-quality, first time instruction and paraprofessional support in the classroom in order to address student diverse academic needs. Collaboration provides staff the opportunity to use data to plan and drive instruction as well as receive professional development in order to improve instruction. While these actions are targeted to the Unduplicated Students, these actions are being implemented schoolwide and we expect the number of all students scoring above the 50th percentile to increase.</p>	<p>CAASPP/Dashboard and STAR - ELA and Math</p>
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3.1, 3.2, 3.4, 3.5	<p>P-2 2024 Attendance Rates 85% - All Students 78% - SED</p> <p>**Less than 11 EL and FY students, no data displayed</p>	<p>There is not only a performance gap between All Students and SED students', the attendance rates of both groups are significantly below the state average. As a non-seat-based charter, attendance is tied to work completion. To address this concern, we will implement Action 3.1 - Attendance and Outreach, Action 3.2 - Transportation, Action 3.4 - PBIS Implementation, and Action 3.5 - Parent Liaison. All of these actions are intended to not only monitor student attendance and work completion, but also to increase communication, ensure students are able to get to school and be incentivised to attend. While these actions are targeted to the Unduplicated Students, the actions are being implemented schoolwide and we expect the attendance rates of all students to improve.</p>	Attendance Rate and Panorama Survey Results
3.3	<p>Educational Partner Feedback and Panorama Survey results indicate students' social-emotional needs are currently being addressed appropriately, and they would like services to continue.</p>	<p>A part- time counselor at PCA enables students to access counseling services that, according to educational partners, are difficult to access outside of the school. Students report that the services they receive truly help them feel more successful and enable them to use strategies that support their social-emotional health.</p>	Counseling Participation Rate and Panorama Survey Results

Insert or delete rows, as necessary.

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
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

Insert or delete rows, as necessary.

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.

Sutter County Superintendent of Schools must increase and improve services for unduplicated pupils by 33.88%. The actions identified within the prompt above will be completed to meet this proportionality percentage

Additional Concentration Grant Funding

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

The concentration grant funding allows PCA to maintain an extremely low student to adult ratio. We have .9 teacher, .5 paraprofessional and .4 counselor for a maximum of 25 students. This level of staffing ensures that ELs and SED students receive intensive academic and social emotional support.

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

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]).

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

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

General Information

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

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

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

Reflections: Annual Performance

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

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

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

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

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

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

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

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

Reflections: Technical Assistance

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

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

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

Comprehensive Support and Improvement

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

Schools Identified

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

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

Support for Identified Schools

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

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

Monitoring and Evaluating Effectiveness

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

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

Engaging Educational Partners

Purpose

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

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public to understand how the LEA

engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Requirements

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

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

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

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

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

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

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

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

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

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

Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

Educational Partners

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

Process for Engagement

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

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.

- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

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

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

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

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

Requirement to Address the LCFF State Priorities

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

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

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

- An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach.

- The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

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

- o 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:
 - o 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.

- o 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.
 - o 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.
 - o 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.
 - o 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.

- o 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.
 - o 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).
 - o 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.
 - o As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in [EC Section 32526\(c\)\(2\)](#).
 - o 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%).

- o 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)**
 - o This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
 - o 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)**

- o 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**

- o 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)**

- o 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**

- o 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)**

- o 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 (%)**

- o This amount is the total of the Planned Percentage of Improved Services column.

- **8. Total Estimated Actual Percentage of Improved Services (%)**

- o 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)**

- o This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

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

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

California Department of Education
November 2024

2026-27 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
\$ 415,414	\$ 135,151	32.534%	20.204%	52.738%	\$ 135,151	0.000%	32.534%	Total:	\$ 135,151
								LEA-wide Total:	\$ 135,151
								Limited Total:	\$ -
								Schoolwide Total:	\$ -

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	Staffing	NO	LEA-wide		Schoolwide	\$ -	0.000%
1	2	Curriculum/Standards Implementation	NO	LEA-wide		Schoolwide	\$ -	0.000%
1	3	VAPA	NO	LEA-wide		Schoolwide	\$ -	0.000%
1	4	CTE	NO	LEA-wide		Schoolwide	\$ -	0.000%
2	1	Collaboration	YES	LEA-wide	All	Schoolwide	\$ 14,597	0.000%
2	2	Classified Support	YES	LEA-wide	All	Schoolwide	\$ -	0.000%
2	3	EL Supports	YES	LEA-wide	All	Schoolwide	\$ -	0.000%
2	4	Professional Learning	NO	LEA-wide		Schoolwide	\$ -	0.000%
3	1	Attendance and Outreach	YES	LEA-wide	All	Schoolwide	\$ 11,157	0.000%
3	2	Transportation	YES	LEA-wide	All	Schoolwide	\$ 16,808	0.000%
3	3	Counseling Services	YES	LEA-wide	All	Schoolwide	\$ 58,290	0.000%
3	4	PBIS Implementation	YES	LEA-wide	All	Schoolwide	\$ 1,798	0.000%
3	5	Parent Liaison	Yes	LEA-wide	N/A	Schoolwide	\$ 32,501	0.000%
3	6	Improvement Science	No	LEA-wide		Schoolwide	\$ -	0.000%
							\$ -	0.000%
							\$ -	0.000%
							\$ -	0.000%

2025-26 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)
\$ 596,779	\$ 195,408	0.000%	32.744%	\$ 74,837	0.000%	12.540%	\$ 120,571.00	20.204%

Local Control and Accountability Plan (LCAP) Action Tables Data Entry Instructions

These instructions are provided to assist local educational agencies (LEAs) using the Microsoft® Excel Spreadsheets to complete the Action Tables for the 2026–27 LCAP.

The LCAP Action Tables Template is available on the [California Department of Education's \(CDE's\) LCAP web page](#). Ensure that you are using the most recent version of the Action tables by downloading the Excel file to your computer and comparing the date on the Title Page to the file you are using. The most recent version of the Action Tables file is July 2023, titled "Icapactiontables2024".

Introduction

Along the bottom of the workbook there are six tabs; these tabs are titled:

- 'Title Page',
- 'Total Planned Expenditure Table',
- 'Contributing Actions Table',
- 'Annual Update (AU) Table',
- 'Contributing Actions AU Table' and
- 'LCFF Carryover Table'.

The LEA will enter data in the 'Total Planned Expenditure Table', 'Annual Update (AU) Table', 'Contributing Actions AU Table', and the 'LCFF Carryover Table' tabs. This data will automatically populate the other pages of the Action Tables with the information. With the exception of the Total Planned Expenditure 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 'Title Page' is "inward facing" and is intended for use by LEA personnel. The information contained in the following remaining tabs are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditure 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

2026–27 LCAP, 2026–27 will be the coming LCAP Year and 2025–26 will be the current LCAP Year.

Total Planned Expenditure Table Instructions

Ensure that you are on the 'Total Planned Expenditure Table' worksheet by clicking on the 'Total Planned Expenditure Table' tab in the lower left-hand side.

- **LCAP Year:** Input “2025–26” to start.
- **1. Projected LCFF Base Grant:** Input the total amount of LCFF funding the LEA estimates it will receive for the 2025–26 school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to *California Code of Regulations*, Title 5 (5 CCR) Section 15496(a)(8).

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

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Input the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the 2025–26 school 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%).
- The following sections should reflect what was submitted with the 2025–26 LCAP (see pages 25-27 of the LCAP template instructions for more information):
 - Goal #
 - Action #
 - Action Title
 - Student Group(s)
 - Contributing to Increased or Improved Services?
 - If “Yes” is entered into the Contributing column, then the following columns should be completed:
 - Scope
 - Unduplicated Student Group(s)
 - Location
 - Time Span
 - Total Personnel

- Total Non-Personnel
- LCFF Funds
- Other State Funds
- Local Funds
- Federal Funds

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%).

Contributing Actions Table Instructions

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 Instructions

In the Annual Update Table, provide the following information for each action in the LCAP for the 2025–26 LCAP year:

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

Contributing Actions Annual Update Table Instructions

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 2025–26 LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Input the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the 2025–26 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%).

LCFF Carryover Table Instructions

- **9. Estimated Actual LCFF Base Grant:** Input the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

Saving Instructions

Once all the information has been entered for the 2025–26 LCAP year, save the Excel file as '2025actiontables'. After saving the file use 'Save As' to save the file again, however, rename the file to '2026actiontables'. Remember to periodically save as you enter information for the 2026–27 LCAP.

2026–27 Total Planned Expenditure Table Instructions

- **LCAP Year:** Input "2026–27".
- **1. Projected LCFF Base Grant:** Input the total amount of LCFF funding the LEA estimates it will receive for the 2026–27 school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

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

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Input the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the 2026–27 school year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the 2025–26 LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%)
- Add or delete items from the following sections as necessary for the 2026–27 LCAP year:
 - Goal #

- Action #
 - Action Title
 - Student Group(s)
 - Contributing to Increased or Improved Services?
 - If “Yes” is entered into the Contributing column, then the following columns should be completed:
 - Scope
 - Unduplicated Student Group(s)
 - Location
 - Time Span
 - Total Personnel
 - Total Non-Personnel
 - LCFF Funds
 - Other State Funds
 - Local Funds
 - Federal Funds
- **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%).

2026–27 Contributing Actions Table Instructions

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.

2026–27 Annual Update Table Instructions

Information will not be entered in the Annual Update Table for 2026–27 at this time. This information will be completed as part of the Annual Update for the 2027–28 LCAP.

2026–27 Contributing Actions Annual Update Table Instructions

Information will not be entered in the Annual Update Table for 2026–27 at this time. This information will be completed as part of the Annual Update for the 2027–28 LCAP.

2026–27 LCFF Carryover Table Instructions

Information will not be entered in the LCFF Carryover Table for 2026–27 at this time. This information will be completed as part of the Annual Update for the 2027–28 LCAP.

Printing Instructions

The 2026–27 LCAP will include the following tables:

- 2025–26 Annual Update Table
- 2025–26 Contributing Actions AU Table
- 2025–26 LCFF Carryover Table
- 2026–27 Total Expenditures Table
- 2026–27 Contributing Actions Table

California Department of Education
April 2026

BOARD AGENDA ITEM: Public Hearing for the 2026-27 EPA

BOARD MEETING DATE: June 10, 2026

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Paramjeet Kaur

SUBMITTED BY:

Paramjeet Kaur

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

A Public Hearing regarding the 2026-27 EPA will begin at 5:30 p.m.

Comments will be received from the public at this time.

Sutter County Superintendent of Schools

Education Protection Account

Budget for 2026-27

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	841,323.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Unearned Revenue	9650	
TOTAL AVAILABLE		841,323.00
EXPENDITURES AND OTHER FINANCING USES	Function codes	
(Objects 1000-7999)		
Instruction	1000-1999	6,400.00
Instruction-Related Services	2000-2999	834,923.00
Public Services	3000-3999	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		841,323.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		841,323.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Proposition 30 included two temporary tax increases:

A .25% increase in the sales and use tax for four years: 2013 through 2016,

An increase in the income tax rate for taxable incomes of over \$250,000 for seven years: 2012 through 2018

Subsequently, voters approved Proposition 55 in 2016, which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030.

The revenues from these tax increases are deposited into the EPA, and the funds are released to K-14 school agencies.

EPA funds are not additional funds for local school agencies. Rather, the EPA is another source of general purpose funds—similar to property taxes—that offsets what would otherwise be state aid in the apportionments issued to local school agencies.

Even though these are general purpose funds, there are some requirements that must be met.

- 1) Each year local school agencies are required to discuss the plan to spend EPA funds in a public meeting of the governing board, and the funds cannot be used for any administrative costs.
- 2) Upon closing the books each year, each local school agency is required to post on its website a report of the amount of EPA funds received for the year along with how the funds were used.

Our external audit firm will be required to verify that the EPA funds were used appropriately in accordance with the requirements of Proposition 30.

Agenda Item No. ____

BOARD AGENDA ITEM: _____

BOARD MEETING DATE: _____

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

_____ Action

_____ Reports/Presentation

SUBMITTED BY:

_____ Information

_____ Public Hearing

PRESENTING TO BOARD:

_____ Other (specify)

BACKGROUND AND SUMMARY INFORMATION:

Sutter County Superintendent of Schools

2026/2027
Budget

Presented to the Board
For Adoption: Wednesday, June 17, 2026



SUTTER COUNTY
SUPERINTENDENT OF SCHOOLS

2026-2027
BUDGET DEVELOPMENT
FINANCIAL REPORT

JUNE 17, 2026



Mission Statement

“Service for Success”

Students • Staff • Community



SUTTER COUNTY BOARD OF EDUCATION

Gurv Pamma	Trustee Area 1	2028
Mike Reid	Trustee Area 2	2028
Kash Gill	Trustee Area 3	2026
Harjit Singh	Trustee Area 4	2026
Victoria Lachance	Trustee Area 5	2028
Tom Reusser	Ex Officio Secretary	2026

Cabinet Team

Tom Reusser	Superintendent
Joe Hendrix	Deputy Superintendent
Ron Sherrod	Assistant Superintendent of Business Services
Kristi Johnson	Assistant Superintendent of Educational Services
Jacob Holmes	Assistant Superintendent of Career and Adult Education
Robert Morgan	Assistant Superintendent SELPA
Kathy Mercier	Director of Human Resources
Janine Franklin	Assistant Superintendent of Special Education
Elizabeth Bhatti	Compliance Officer
Karissa Williams	Executive Assistant

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Introduction





970 Klamath Lane
Yuba City, CA 95993
(530) 822-2900
Fax (530) 822-5165

June 3, 2026

TO: Sutter County Board of Education

FROM: Tom Reusser 

SUBJECT: 2026-27 Budget

Attached you will find a copy of the budget for the 2026-27 year beginning July 1, 2026, for your review and approval. We have taken a fiscally conservative position in developing this budget based on the Governor's January 2026-27 Proposed Budget.


Governor Newsom's May Revision for 2026-27 reflects improved state revenues compared to January; however, the State budget continues to face significant fiscal uncertainty and long-term structural budget pressures. The May Revision maintains a proposal to delay approximately \$3.9 billion in Proposition 98 funding obligations to future years in order to help balance the non-Proposition 98 side of the State budget. This proposal has generated significant concern among education organizations regarding future State budget obligations and funding stability for schools.

On the K-12 education side of the budget, the Governor's May Revision proposes significant increases in Proposition 98 funding for schools. Major proposals include a statutory COLA of 2.87%, a historical increase of \$2.3 billion in funding for Special Education, and nearly \$6.0 billion in one-time funding. The Governor also proposes an additional augmentation of 1.44% to the Local Control Funding Formula (LCFF), however it is the Governor's intent that these additional revenues fund the costs of his proposed paid pregnancy disability leave for school employees.

The ongoing goal of the County Office is to ensure long-term fiscal solvency while continuing to support programs and services that best serve students and districts throughout Sutter County. Our approach is to ensure that current and proposed programs remain fiscally sustainable while making strategic investments that align with student needs and organizational priorities.

This budget represents a snapshot of our current fiscal position and reflects the best information and assumptions available to our fiscal staff and program managers at this time. As with all public education budgets, revisions will occur as additional State budget information, enrollment data, and fiscal assumptions become available. Monthly financial reports and interim budget reports will continue to be provided to the Board throughout the year to communicate any significant changes.

June 3, 2026

TO: Sutter County Board of Education
FROM: Ron Sherrod, Assistant Superintendent of Business Services 
SUBJECT: 2026-27 Budget

Over the years, we have presented conservative budgets that include contingencies for uncertainties that may arise prior to adoption of the State's Enacted Budget. The proposed 2026-27 budget continues that approach and reflects prudent fiscal planning during a period of continued State budget uncertainty.

The 2026-27 County School Service Fund budget projects total revenues of approximately \$58.6 million and total expenditures of approximately \$59.7 million, resulting in a planned operating deficit of approximately \$1.0 million. Even with this planned use of fund balance, the County Office maintains strong reserves and continues to exceed the State-required reserve for economic uncertainties.

Governor Newsom's May Revision for 2026-27 reflects improved State revenues compared to January estimates; however, the State continues to face structural budget pressures and long-term fiscal uncertainty. In fact, the Governor proposes to delay approximately \$3.9 billion in Proposition 98 obligations for schools to future years in an effort to shore up other areas of the State budget.

The May Revision presents several favorable proposals for schools, including a 2.87% statutory COLA, significant ongoing investments in Special Education and nearly \$6 billion in one-time educational investments statewide. The Governor also proposes an additional augmentation of 1.44% to the Local Control Funding Formula (LCFF), however it is the Governor's intent that these additional revenues fund the costs of his proposed paid pregnancy disability leave for school employees.

The goals and actions identified in the Local Control and Accountability Plan continue to guide the County Office's financial and programmatic priorities, particularly in serving foster youth, low-income students, English learners, and other students with unique needs. Our multi-year projections continue to incorporate conservative assumptions regarding State revenues, the expiration of one-time funding, known expenditure increases, pension obligations, employee benefit costs, and operational needs. Budget adjustments will be brought forward through interim reports and revisions as additional information becomes available.

This budget and supporting documents were prepared by our dedicated Internal Business Department staff. I would like to express my sincere appreciation to Nic Hoogeveen, Director of Internal Business, and staff members Paramjeet Kaur, Brenda Spannbauer, Kim Melani, Laura Avelar, Maggie Navarro, Lindsay Linker, Jeana Inman, Erik Garcia, and Claudia Deniz for their professionalism, expertise, and tireless efforts.

This budget reflects the priorities and operational needs of the County Office as a whole. We appreciate the Board's continued support and stewardship as we work to provide high-quality services to students, districts, and educational partners throughout Sutter County.

General Fund Financial Assumptions 2026-27



The budget projections used in this document are the most current and conservative information we have available during the budget development stage. Often, the timelines to propose our budget occur before the California State Budget Act has been signed into law. Once signed, we will update this budget with the material changes. In accordance with Education Code Section 1622, any material changes to the assumptions or financial data will result in a budget revision within 45 days after the State Budget is enacted. The budget is also formally revised and updated at First Interim (December) and at Second Interim (March) to reflect changes in income and expenditures.

General Fund differences reflect all departments, including Special Education services provided to the districts through the Special Education Local Plan Area (SELPA). Although SELPA budgets are not approved by the County Board, the total changes for SELPA, if significant, are included in the financial assumptions for informational purposes.

The amounts included in the 2025-26 Estimated Actuals column of the budget are estimates based on the current year budgets, adjusted only for known fluctuations in amounts expected to be spent by year-end. The Unaudited Actuals Report that is presented to the board in October will be a final accounting of actual expenditures for 2025-26.

Multi-year projections utilize industry accepted benchmarks for COLA and STRS or PERS rate increases, and other assumptions. The MYP reflects any known changes to funding and expenditures for the future two years. Salary increases for step and column, updated PERS rate, and known changes are included in projections.

The Governor's 2026-27 May Revision proposes a significantly improved Proposition 98 funding outlook for California schools. It fully funds the 2.87% COLA and provides an additional 1.44% Local Control Funding Formula (LCFF) investment intended to assist local educational agencies with the proposed implementation of paid pregnancy disability leave requirements. The proposal also includes a historic increase in AB 602 special education funding, raising the SELPA's base rate from \$917 to \$1,340 per funded ADA. While the state's economic outlook remains stable, the May Revision acknowledges continued

risks associated with inflation, revenue volatility tied to capital gains, and broader economic uncertainty.

In developing the budget, the County Office utilized a conservative fiscal approach and did not include the proposed additional 1.44% LCFF investment in its budget assumptions pending adoption of the final State Budget Act. Throughout this budgeting process, the Superintendent's vision continues to guide all decisions:

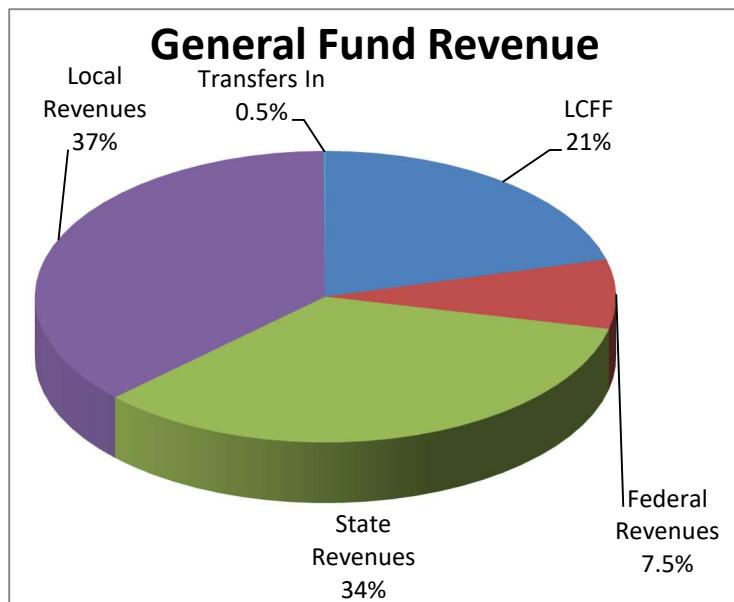
- We will always do what is in the best interest of students
- We will provide quality service and support to our school districts
- We will be a productive, visible presence within our community

This budget reflects our commitment to these principles and our ongoing efforts to responsibly manage resources in support of our students and schools.

General Fund Revenue

Revenue is generated by various State, Federal, and Local sources as well as transfers from other funds within the County Office.

Lottery revenue is budgeted at \$272 per average daily attendance (ADA). This amount represents \$190 of unrestricted and \$82 of restricted for educational materials. This is a conservative budget based on the School Services of California Financial Projection Dartboard. Lottery is distributed to Special Education, Feather River Academy (FRA), and Pathways Charter Academy (PCA) on the prorated share to enhance the programs that generated the attendance.



Average daily attendance (ADA) projections are based on historical trends adjusted for any known information on the current population. The projections for 2026-27 have increased slightly countywide. The County Office is projecting ADA of 20.0 at FRA, reflecting a decrease. Pathways Charter Academy is anticipating a decrease, with a projected ADA of 37.0, attributed to the phase out of the Middle College Program.

Local Control Funding Formula (LCFF) Starting with the 2022-23 year, previously flat funded county offices receive a cost-of-living adjustment (COLA) based on their target revenue. While this is appreciated and greatly needed, it is a discounted percentage increase because the COLA isn't on all our LCFF revenue. (LCFF) is refined at each reporting period with the most current attendance data and the latest projections from the California Department of Education (CDE) and the Governor's budget. The LCFF funds consist of local property taxes, Education Protection Act (Prop 30) funds, and state aid.

LCFF revenue is projected to increase by \$88,246 (0.7%). The LCFF increase is attributed to the COLA and differentiated assistance, netted with the reduced ADA projections at PCA and FRA.

Federal revenue decreased by \$129,179 (-2.8%) from the current year estimated actuals budget. This reduction is largely due to decreased revenue for Workforce Innovation and Opportunity Act (WIOA) funding.

Other State revenue is projected to increase by \$5,945,951 (42.0%). This increase is due to an increase in Special Education AB 602 revenue.

Other Local revenues are projected to decrease by \$5,680,863 (-20.7%). The majority of this decrease is due to lower district billback revenues for special education services as a result from increased AB 602 funding.

Other Financing Sources – Interfund Transfers In are projected to increase by \$14,274 (36.5%) due to a transfer from Shady Creek enterprise fund for savings from the solar project.

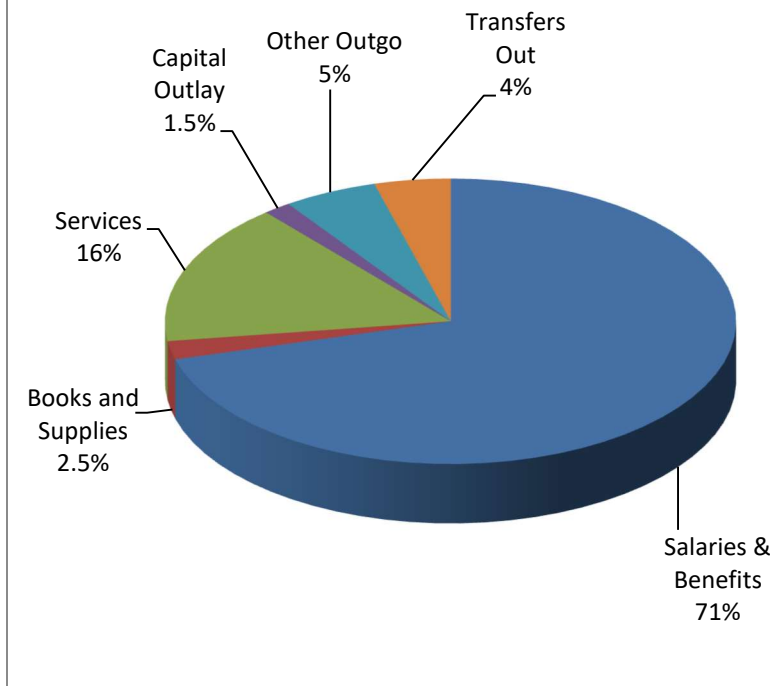
General Fund Expenditures

As total projected revenues are maintaining steady for 2026-27, expenditures are decreasing in the General Fund.

Under the Local Control Accountability Plan, the County Office needs to provide even greater levels of service and support in many areas including fiscal oversight, accountability, information technology, staff development, curriculum and instruction, student programs, and human resources.

By managing the County Office resources, the agency has built reasonable reserves and a shared understanding of the challenges ahead. Programs have been asked to be prudent and conservative with resources in order to manage unrestricted reserves.

General Fund Expenditures



Salaries and Benefits

Certificated salaries increased by \$460,292 (3.9%) and classified salaries increased by \$1,234,560 (8.2%) from the estimated actuals budget. The increases are primarily due to the addition of three autism spectrum disorder (ASD) classrooms in Special Education, step-and-column advancements, and budgeting vacancies for the full year.

Employer paid benefits increased by \$988,935 (7.8%) which aligns with the increase in classified and certificated positions budget.

Supplies

The overall decrease in budgets for books and supplies is \$472,742 (-27.6%). The decrease is the result of removing low incident and Medi-Cal mini grants until approved by the SELPA and removing a behavioral class within Special Education. One Stop also reduced their budget due to the K16 and behavioral health grant ending.

Services and Other Operating Expenditures

Budgets for services and other operating expenditures are projected to decrease by \$4,070,762 (-29.9%). The decrease is primarily due to reduced contracted substitute costs in Special Education, as vacancies are budgeted for the full year, and lower contracted services expenditures in Student Support and Outreach following the expiration of grant funding.

Capital Outlay

The \$65,214 (7.5%) increase is primarily attributable to the budgeted replacement of the roof at Shady Creek's Raptor Ridge facility and flooring rehabilitation in Boyd Hall.

Other Outgo

The decrease of \$298,708 (8.3%) is primarily attributable to the elimination of a \$1.0 million transfer for nonpublic schools within the SELPA in 2025–26. This reduction is partially offset by increased financing costs associated with the Career Training Center and solar COP payments.

Other Financing Sources – Interfund Transfers Out

The increase of \$749,040 (41.0%) is due to increased transfers into Fund 63 for the medical assisting and cosmetology programs.

The Indirect Cost Rate

(ICR) for the budget year is 8.96%.

Programs will be charged a 8.96% rate unless program guidelines prohibit the rate or special arrangements for a cap have been arranged with the Superintendent. The negotiated or capped ICR for 2026-27 are as follows:

- **Special Ed.** - 2/3 of approved rate not to go below 4% or above 7%.
- **WIOA** – Not to exceed 7%.

Fund Balance

The County Office is planning to spend \$1,030,113 more than it will receive in the budget year. However, it should be noted that there is a \$70,317 unrestricted surplus and the restricted deficit of \$1.1 million is due to planned spending down of multiyear grant awards.

The multi-year budget projection illustrates the benefits of the proactive approach the County has taken to ensure fiscal prudence and the benefit of the increase of LCFF funding. The unrestricted portion of the multi-year projection indicates unrestricted deficits of \$180,284 and \$146,173 in the respective out years. The restricted portion of the multi-year projection displays deficit spending due to recognizing revenue that will be spent over multiple years. The multi-year budget projection will continue to be scrutinized with an emphasis on the unrestricted portion and ensuring one-time dollars are spent on one-time expenses.

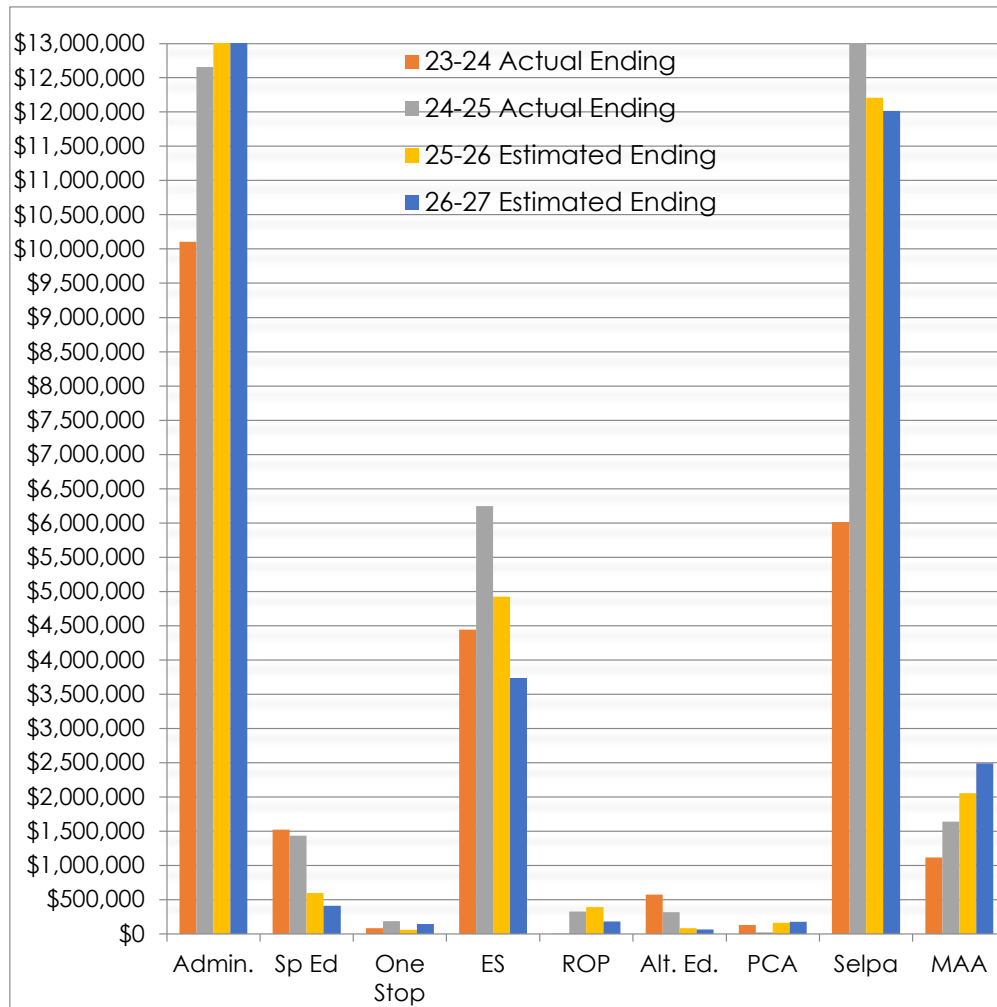
The County Office continues to monitor the State's evolving fiscal outlook as California navigates ongoing economic uncertainty and long-term structural budget challenges. While the Governor's 2026–27 May Revision reflects improved revenue projections and a balanced budget through 2027–28, the state budget continues to face uncertainty and heightened fiscal risk, which may affect both revenues and expenditures.

In this environment, the County Office remains committed to sound fiscal stewardship through careful monitoring of expenditures, strategic resource allocation, and long-term financial planning. At the same time, we remain steadfast in our mission to provide high-quality services and support to our students, school districts, and the community.

2026-27
Budget Development
General Fund Projections by Department

		<u>County Admin.</u>	<u>Special Education</u>	<u>Sutter Co. One Stop</u>	<u>ES</u>	<u>ROP</u>	<u>Alternative Education</u>	<u>PCA</u>	<u>SELPA</u>	<u>MAA</u>	<u>Total in Fund 01</u>
Beginning Balance											
Prior Year Ending Bal.	9791	14,488,475	600,583	64,382	4,926,216	394,239	86,346	164,384	12,208,940	2,056,163	34,989,728
Income											
LCFF / Property Taxes	8010-8099	9,882,268	-	-	741,202	-	147,853	593,322	874,927	-	12,239,572
Federal Revenues	8100-8299	-	105,062	3,556,167	94,478	-	119,878	-	622,693	-	4,498,278
State Revenues	8300-8599	1,052,848	527,807	146,955	1,062,595	642,426	203,391	22,105	16,459,644	-	20,117,771
Local Revenues	8600-8799	2,371,067	2,565,040	1,560,265	5,546,098	260,169	74,304	-	8,238,116	1,101,124	21,716,183
Total Income		13,306,183	3,197,909	5,263,387	7,444,373	902,595	545,426	615,427	26,195,380	1,101,124	58,571,804
Expenditures											
Salaries & Benefits	1000-3999	8,503,923	20,576,024	3,253,006	6,642,518	1,241,854	772,327	246,083	588,811	349,477	42,174,023
Books and Supplies	4000-4999	247,092	288,134	262,652	292,222	101,765	22,591	9,580	16,076	650	1,240,762
Services	5000-5999	834,985	4,292,005	1,466,819	1,290,817	450,717	369,802	164,070	428,863	262,273	9,560,351
Capital Outlay	6000-6599	898,577	11,650	-	24,628	-	-	-	-	-	934,855
Other Outgo	7100-7499	(1,902,771)	1,580,432	343,086	631,846	255,092	103,347	58,907	2,042,760	54,871	3,167,570
Total Expenditures		8,581,806	26,748,245	5,325,563	8,882,031	2,049,428	1,268,067	478,640	3,076,510	667,271	57,077,561
Transfers											
Transfers In	8910-8929	53,329	-	-	-	-	-	-	-	-	53,329
Transfers Out	7610-7629	2,158,824	-	-	418,861	-	-	-	-	-	2,577,685
Other: Sources	8930-8979	-	-	-	-	-	-	-	-	-	-
Other: Uses	7630-7699	-	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(2,383,503)	23,362,311	146,132	669,703	936,235	702,461	(122,943)	(23,310,396)	-	-
Total Transfers		(4,488,998)	23,362,311	146,132	250,842	936,235	702,461	(122,943)	(23,310,396)	-	(2,524,356)
Net Inc./Dec. in Fund Balance		235,379	(188,025)	83,956	(1,186,816)	(210,598)	(20,180)	13,844	(191,526)	433,853	(1,030,113)
Ending Fund Balance		14,723,854	412,558	148,338	3,739,400	183,641	66,166	178,228	12,017,414	2,490,016	33,959,615
Components of End. Fund Bal.											
Revolving Cash & Nonspendable EF	9711	8,500	1,000	300	200	500	-	-	-	-	10,500
Legally Restricted Balances	9740	56,561	406,290	105,625	2,102,395	169,149	66,166	-	12,017,414	-	14,923,600
Other Designations	9780	11,676,031	5,268	42,413	1,636,805	13,992	-	178,228	-	2,490,016	16,042,753
Designated for Uncert. 5%	9789	2,982,762	-	-	-	-	-	-	-	-	2,982,762
Unappropriated Fund Bal.		-	-	-	-	-	-	-	-	-	-

Estimated General Fund Ending Balance Comparison



Actual/Estimated Ending Balance

	23-24 Actual Ending	24-25 Actual Ending	25-26 Estimated Ending	26-27 Estimated Ending
Admin.	10,106,714	12,653,136	14,488,475	14,723,854
Sp Ed	1,522,690	1,437,048	600,583	412,558
One Stop	87,879	189,571	64,382	148,338
ES	4,444,430	6,246,154	4,926,216	3,739,400
ROP	6,893	329,798	394,239	183,641
Alt. Ed.	576,160	320,947	86,346	66,166
PCA	134,034	24,853	164,384	178,228
Selpa	6,010,863	14,736,740	12,208,940	12,017,414
MAA	1,117,019	1,643,162	2,056,163	2,490,016
Totals	24,006,682	37,581,409	34,989,728	33,959,615

2026-27 Budget Development Other Funds Projections

		FUND 10 SELPA	FUND 11	FUND 12	FUND 13	FUND 17	FUND 40	FUND 63	FUND 64	FUND 67	FUND 73	Total in Funds
		Pass-thru to	Adult	Child	Child	Special	Special Reserve	Shady Creek	Career	Self	Scholarship	
		Districts	Education	Development	Nutrition	Reserve	Capital Outlay	Enterprise	Training	Insurance	Trust	
						Non Cap.		Fund	Center			
Beginning Balance												-
Prior Year Ending Bal.	9791/9795	(210)	124,405	(905)	-	1,388,188	3,509,481	15,065	4,724	5,917,712	225	10,958,685.00
Income												
LCFF	8010-8099	-	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	3,477,753	218,166	113,059	90,000	-	-	-	-	-	-	3,898,978.00
State Revenues	8300-8599	5,702,581	4,076,781	7,974	60,000	-	-	48,739	-	-	-	9,896,075.00
Local Revenues	8600-8799	-	-	-	-	40,000	200,000	203,750	981,785	610,000	-	2,035,535.00
Total Income		9,180,334	4,294,947	121,033	150,000	40,000	200,000	252,489	981,785	610,000	-	15,830,588.00
Expenditures												
Salaries & Benefits	1000-3999	-	1,331,537	-	311,740	-	-	225,037	1,123,857	-	-	2,992,171.00
Books and Supplies	4000-4999	-	19,392	-	221,805	-	-	5,000	169,470	-	-	415,667.00
Services	5000-5999	-	546,872	119,033	2,475	-	-	19,170	997,216	410,000	-	2,094,766.00
Capital Outlay	6000-6599	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7499	9,180,334	3,121,719	2,000	21,849	-	-	-	-	-	-	12,325,902.00
Total Expenditures		9,180,334	5,019,520	121,033	557,869	-	-	249,207	2,290,543	410,000	-	17,828,506.00
Interfund Transfers												
Transfers In	8910-8929	-	747,566	-	407,869	2,500	100,000	10,992	1,308,758	-	-	2,577,685.00
Transfers Out	7610-7629	-	-	-	-	39,055	-	14,274	-	-	-	53,329.00
Other Financing	8930-8999	-	-	-	-	-	-	-	-	-	-	-
All Other Contrib. to Rest.	7630-7699	-	-	-	-	-	-	-	-	-	-	-
Total Transfers		-	747,566	-	407,869	(36,555)	100,000	(3,282)	1,308,758	-	-	2,524,356.00
Net Inc./Dec. in Fund Balance		-	22,993	-	-	3,445	300,000	-	-	200,000	-	526,438.00
Ending Fund Balance		(210)	147,398	(905)	-	1,391,633	3,809,481	15,065	4,724	6,117,712	225	11,485,123.00

Significant Changes to Other Funds

Fund 10 - SELPA Pass Through

Other State revenue and other outgo increased with the increase of AB 602 funding.

Fund 11 - Adult Education

Other State revenue decreased with the removal of Healthcare-Focused Vocational and Apprenticeship initiative funding. Services budget decreased due to the cessation of this funding.

Fund 12 - Child Development

No significant changes.

Fund 13 - Cafeteria

The increase in classified salary and benefits is due to projecting vacancies for the full year.

Fund 17 – Special Reserve- Non-Capital

No significant changes.

Fund 40 – Special Reserve- Capital Projects

Capital outlay has decreased with the completion of construction of the Sutter County Career Training Center building and solar projects at Shady Creek and Feather River Academy to be completed in the 2025-26 year.

Fund 63 – Enterprise Fund

- Shady Creek – No significant changes.

- Career Training Center – Certificated salaries increased due to greater hours projected for certificated teachers. Rent has also increased due to being in the new building for the full year.

Fund 67 – OPEB

No significant changes.

Fund 73 – Scholarship Trust

No significant changes.

Sutter County Superintendent of Schools

Education Protection Account

Budget for 2026-27

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	Object Codes 9791-9795	0.00
LCFF Sources	8010-8099	841,323.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Unearned Revenue	9650	
TOTAL AVAILABLE		841,323.00
EXPENDITURES AND OTHER FINANCING USES		
Function codes		
(Objects 1000-7999)		
Instruction	1000-1999	6,400.00
Instruction-Related Services	2000-2999	834,923.00
Public Services	3000-3999	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		841,323.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		841,323.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Proposition 30 included two temporary tax increases:

A .25% increase in the sales and use tax for four years: 2013 through 2016,

An increase in the income tax rate for taxable incomes of over \$250,000 for seven years: 2012 through 2018

Subsequently, voters approved Proposition 55 in 2016, which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030.

The revenues from these tax increases are deposited into the EPA, and the funds are released to K-14 school agencies.

EPA funds are not additional funds for local school agencies. Rather, the EPA is another source of general purpose funds—similar to property taxes—that offsets what would otherwise be state aid in the apportionments issued to local school agencies.

Even though these are general purpose funds, there are some requirements that must be met.

- 1) Each year local school agencies are required to discuss the plan to spend EPA funds in a public meeting of the governing board, and the funds cannot be used for any administrative costs.
- 2) Upon closing the books each year, each local school agency is required to post on its website a report of the amount of EPA funds received for the year along with how the funds were used.

Our external audit firm will be required to verify that the EPA funds were used appropriately in accordance with the requirements of Proposition 30.

Certifications



Annual Certification Regarding Self-Insured Workers' Compensation Claims

Pursuant to *Education Code* Section 42141, if a county office of education (COE) is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to 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 COE for the cost of those claims.

To the Superintendent of Public Instruction:

- This COE is self-insured for workers' compensation claims as defined in *Education Code* Section 42141(a):
 - Total liabilities actuarially determined: \$ _____
 - Less: Amount of total liabilities reserved in budget: \$ _____
 - Estimated accrued but unfunded liabilities: \$ _____ 0.00

This COE is self-insured for workers' compensation claims through the joint powers agency identified below:

This COE is not self-insured for workers' compensation claims.

Signature (Original signature required)

Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Printed Name	Title

For additional information on this certification, please contact:

Nicolaas Hoogeveen	Director of Business Services
Name	Title
NicolaasH@sutter.k12.ca.us	530-822-2915
Email	Telephone

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Place: 970 Klamath Lane, Yuba City

Date: June 10, 2026

Time: 5:30 PM

Adoption Date: June 17, 2026

Signed: _____

Clerk/Secretary of the County Board

(Original signature required)

Printed Name: _____ Title: _____

Contact person for additional information on the budget reports:

Name: Nicolaas Hoogeveen

Title: Director of Business Services

Telephone: 530-822-2915

E-mail: Nicolaash@sutter.k12.ca.us

To update our mailing database, please complete the following:

Superintendent's Name: Tom Reusser

Chief Business Official's Name: Ron Sherrod

CBO's Title: Assistant Supt. of Business Services

CBO's Telephone: 530-822-2927

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected funded ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		X
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

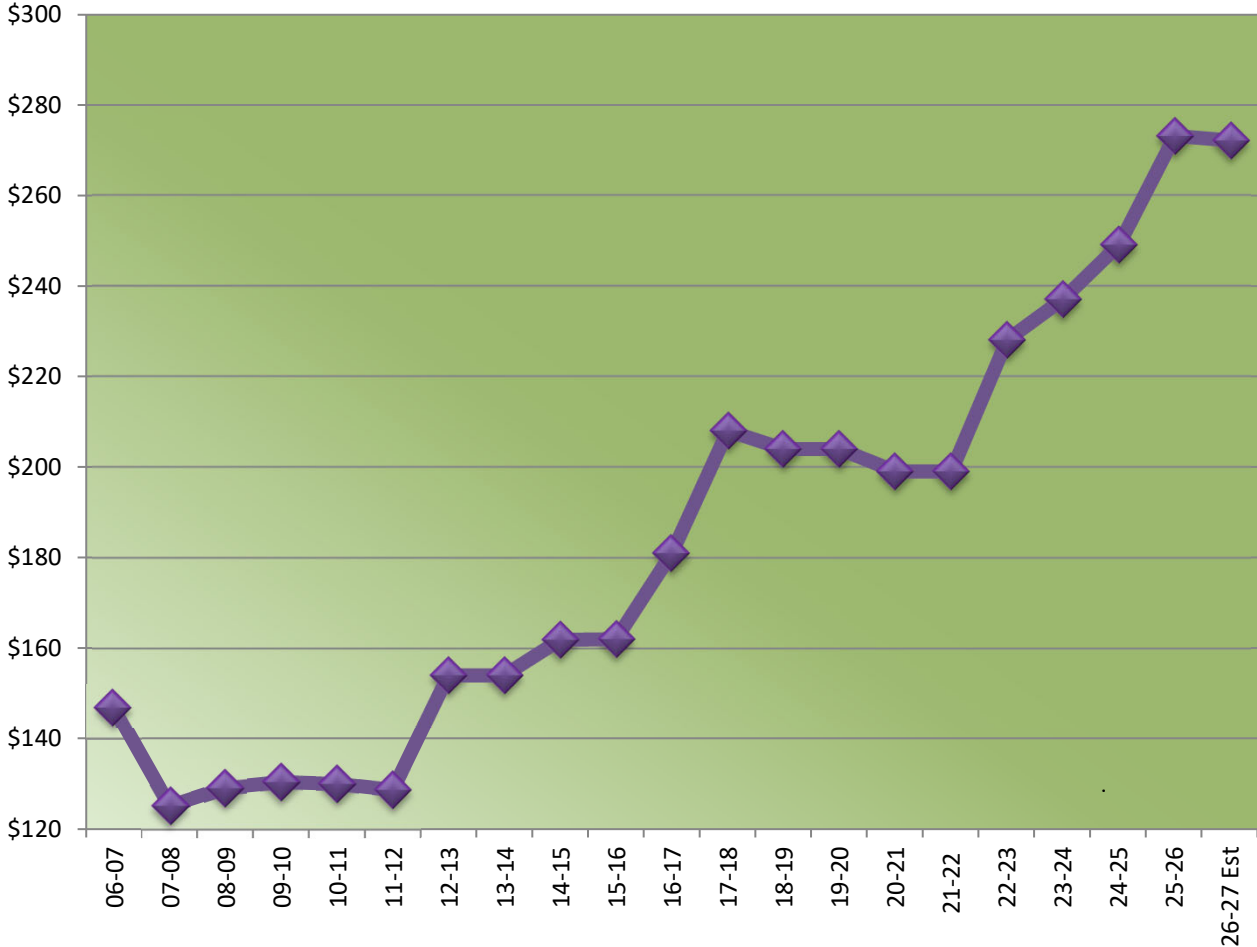
7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 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
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) 		X
		<ul style="list-style-type: none"> Management/supervisor/confidential? (Section S8C, Line 1) 	n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Adoption date of the LCAP or an update to the LCAP 	06/17/2026	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	

A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Lottery



Lottery Educational Apportionment per ADA



State Lottery Income is used as one-time income to supplement the educational program. Since 1997-98, school districts have been required to use 50% of the growth in Lottery allocations for the purchase of instructional materials. In 2026-27, it is projected that California school districts will receive \$190.00 per ADA in unrestricted funds and \$82.00 per ADA restricted instructional materials.

Each program that receives Lottery revenue is required to budget the dollars for one-time expenditures. This money is used to offer additional monetary support for the educational programs that Sutter County Superintendent of Schools provides to the districts in the county and regional partners.

The 2026-27 budget includes an estimate of \$107,920.00 in Lottery revenue. This revenue represents approximately 0.18% of the total budgeted revenue in the General Fund, yet it provides an additional source of unrestricted revenue to support the educational programs.

2025-26 ESTIMATED ACTUAL - LOTTERY

	24-25 Ending	25-26 Revenue	25-26 Expense	Net change	Est. End. 25-26
Sp Ed Un.	6,168.00	53,600.00	53,600.00	-	6,168.00
Sp Ed Res.	132,868.00	21,744.00	31,744.00	(10,000.00)	122,868.00
One Stop Un.	9,410.00	-	3,009.00	(3,009.00)	6,401.00
One Stop Res.	-	-	-	-	-
Alt Ed Un.	-	4,927.00	4,927.00	-	-
Alt Ed Res.	-	2,105.00	2,105.00	-	-
PCA Un.	-	3,548.00	3,548.00	-	-
PCA Res.	-	1,690.00	1,690.00	-	-
Total Unrestricted	15,578.00	62,075.00	65,084.00	(3,009.00)	12,569.00
Total Restricted	132,868.00	25,539.00	35,539.00	(10,000.00)	122,868.00
Total Lottery	148,446.00	87,614.00	100,623.00	(13,009.00)	135,437.00

2026-27 ESTIMATED BUDGET - LOTTERY

	25-26 Ending	26-27 Revenue	26-27 Expense	Net change	Est. End. 26-27
Sp Ed Un.	6,168.00	67,569.00	67,569.00	-	6,168.00
Sp Ed Res.	122,868.00	21,744.00	31,744.00	(10,000.00)	112,868.00
One Stop Un.	6,401.00	-	-	-	6,401.00
One Stop Res.	-	-	-	-	-
Alt Ed Un.	-	4,026.00	4,026.00	-	-
Alt Ed Res.	-	1,737.00	1,737.00	-	-
PCA Un.	-	8,972.00	8,972.00	-	-
PCA Res.	-	3,872.00	3,872.00	-	-
Total Unrestricted	12,569.00	80,567.00	80,567.00	-	12,569.00
Total Restricted	122,868.00	27,353.00	37,353.00	(10,000.00)	112,868.00
Total Lottery	135,437.00	107,920.00	117,920.00	(10,000.00)	125,437.00

**Budget, July 1
2025-26 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	15,578.00		132,868.00	148,446.00
2. State Lottery Revenue	8560	62,075.00		25,539.00	87,614.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. 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)		77,653.00	0.00	158,407.00	236,060.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,009.00		0.00	3,009.00
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	32,857.00		31,744.00	64,601.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	29,218.00			29,218.00
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			3,795.00	3,795.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		65,084.00	0.00	35,539.00	100,623.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	12,569.00	0.00	122,868.00	135,437.00
D. COMMENTS:					
Expenses in resource 6300 object code 5800 are for online curriculum.					

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.

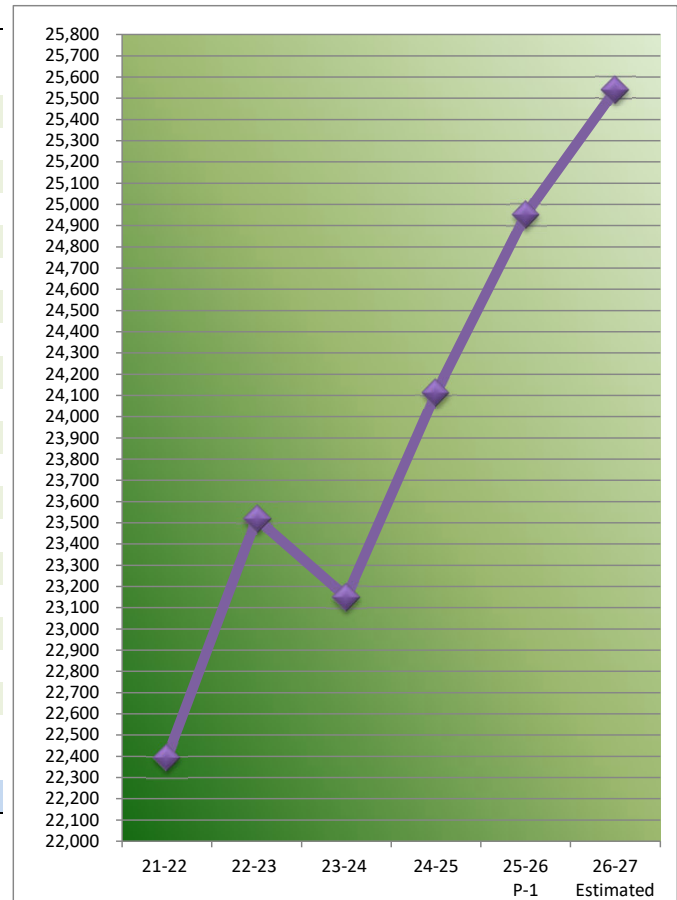
*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Attendance



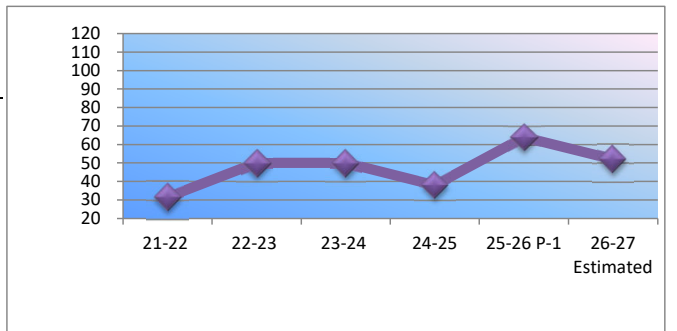
2026-27 Budget Development Average Daily Attendance

	21-22	22-23	23-24	24-25	25-26	26-27
<u>Districts</u>						
Brittan	429	430	459	499	494	497
Browns	118	130	131	144	136	137
Liberty Springs Charter	-	-	-	-	-	539
East Nicolaus	290	294	289	287	292	289
Franklin	447	466	475	483	502	507
Live Oak Unified	1,813	1,842	1,920	1,948	1,975	1,957
Marcum Illinois	175	182	175	171	186	180
So. Sutter Charter	2,104	2,262	2,382	2,626	2,883	3,065
Meridian	67	68	68	78	70	70
CA Virtual Academy	985	1,382	1,393	1,633	1,696	1,772
Nuestro	165	177	159	167	142	151
Sutter Peak Charter Academy	535	606	634	710	794	896
Pleasant Grove	159	164	150	152	148	152
Sutter Union High	774	765	746	706	709	698
Winship-Robbins	107	111	95	105	105	84
Feather River Charter School	1,760	2,353	2,496	2,730	2,968	2,940
Winship Community Charter	261	-	-	-	-	-
Yuba City Unified	11,086	11,172	10,469	10,512	10,605	10,409
AEROSTEM Charter	148	117	100	108	125	121
Twin River Charter	451	457	475	498	500	499
Yuba City Charter	255	264	252	253	244	244
<u>County Operated</u>						
Special Education	263	277	282	303	378	334
	22,394	23,519	23,150	24,113	24,952	25,541
					P-1	Estimated



County Office

Comm.School Probation	31	35	30	19	22	20
Pathways Charter Academy		15	20	19	42	32
	31	50	50	38	64	52
					P-1	Estimated



Description	2025-26 Estimated Actuals			2026-27 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)]	5.00	5.00	5.00	5.00	5.00	5.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	5.00	5.00	5.00	5.00	5.00	5.00
3. Charter School Funded County Program ADA						
a. County Community Schools	42.22	42.22	42.22	32.00	32.00	32.00
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)	42.22	42.22	42.22	32.00	32.00	32.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	47.22	47.22	47.22	37.00	37.00	37.00
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)	47.22	47.22	47.22	37.00	37.00	37.00

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	18.56	18.56	18.56	20.00	20.00	20.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	18.56	18.56	18.56	20.00	20.00	20.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	395.56	395.56	395.56	333.56	333.56	333.56
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)	395.56	395.56	395.56	333.56	333.56	333.56
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	414.12	414.12	414.12	353.56	353.56	353.56
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	24,928.24	24,928.24	24,928.24	25,540.42	25,540.42	25,540.42
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

FUND 01: General Fund



**Summary Report of Revenues, Expenditures and Changes in Fund Balance
(Unrestricted and Restricted Combined)
2026-27 Budget Development**

Description	Account Codes	Estimated	Budget	Difference (Col B - A)	% Increase or Decrease
		Actuals	Development		
		2025-26 (A)	2026-27 (B)		
A. Revenues					
1. LCFF	8010-8099	12,151,326	\$ 12,239,572	88,246	0.7%
2. Federal Revenues	8100-8299	4,627,457	\$ 4,498,278	(129,179)	-2.8%
3. Other State Revenues	8300-8599	14,171,820	\$ 20,117,771	5,945,951	42.0%
4. Other local Revenues	8600-8799	27,397,046	\$ 21,716,183	(5,680,863)	-20.7%
				-	
5. TOTAL REVENUES		\$ 58,347,649	\$ 58,571,804	224,155	0.4%
B. Expenditures					
1. Certificated Salaries	1000-1999	11,761,882	12,222,174	460,292	3.9%
2. Classified Salaries	2000-2999	15,119,373	16,353,933	1,234,560	8.2%
3. Employee Benefits	3000-3999	12,608,981	13,597,916	988,935	7.8%
4. Books and Supplies	4000-4999	1,713,504	1,240,762	(472,742)	-27.6%
5. Services, Other Operation	5000-5999	13,631,113	9,560,351	(4,070,762)	-29.9%
6. Capital Outlay	6000-6999	869,641	934,855	65,214	7.5%
7. Other Outgo	7100-7299	3,598,280	3,299,572	(298,708)	-8.3%
	7400-7499	-	-	-	0.0%
8. Direct Support/Indirect	7300-7399	(153,035)	(132,002)	21,033	-13.7%
9. TOTAL EXPENDITURES		\$ 59,149,739	\$ 57,077,561	\$ (2,072,178)	-3.5%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)					
		\$ (802,090)	\$ 1,494,243	\$ 2,296,333	-286.3%
D. Other Financing Sources/Uses					
1. Transfers In	8910-8979	39,055	\$ 53,329	14,274	36.5%
2. Transfer Out	7610-7629	1,828,645	2,577,685	749,040	41.0%
3. Contributions	8980-8999			-	
Total, Other Fin Sources/Uses		\$ (1,789,590)	\$ (2,524,356)	(734,766)	41.1%
E. Net Change to Fund Balance					
		\$ (2,591,680)	\$ (1,030,113)		
F. Fund Balance (Fund 01 only)					
1. Beginning Balance		\$ 37,581,408	\$ 34,989,728		
2. Adjustments/Restatements		\$ -	\$ -		
Ending Balance		\$ 34,989,728	\$ 33,959,615		
G. Components of Ending Fund Balance					
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		
Legally Restricted	9740-9760	\$ 16,024,030	\$ 14,923,600		
Assigned	9780	\$ 15,906,279	\$ 16,042,753		
Res Economic Uncertainties	9789	\$ 3,048,919	\$ 2,982,762		
Unassigned/Unappropriated	9790	\$ -	\$ -		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	11,277,271.00	874,055.00	12,151,326.00	11,364,645.00	874,927.00	12,239,572.00	0.7%
2) Federal Revenue		8100-8299	0.00	4,627,457.00	4,627,457.00	0.00	4,498,278.00	4,498,278.00	-2.8%
3) Other State Revenue		8300-8599	149,196.00	14,022,624.00	14,171,820.00	159,915.00	19,957,856.00	20,117,771.00	42.0%
4) Other Local Revenue		8600-8799	5,599,038.00	21,798,008.00	27,397,046.00	6,115,580.00	15,600,603.00	21,716,183.00	-20.7%
5) TOTAL, REVENUES			17,025,505.00	41,322,144.00	58,347,649.00	17,640,140.00	40,931,664.00	58,571,804.00	0.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,916,214.00	9,845,668.00	11,761,882.00	2,542,492.00	9,679,682.00	12,222,174.00	3.9%
2) Classified Salaries		2000-2999	5,764,688.00	9,354,685.00	15,119,373.00	6,048,796.00	10,305,137.00	16,353,933.00	8.2%
3) Employee Benefits		3000-3999	3,194,574.00	9,414,407.00	12,608,981.00	3,460,467.00	10,137,449.00	13,597,916.00	7.8%
4) Books and Supplies		4000-4999	580,572.00	1,132,932.00	1,713,504.00	529,066.00	711,696.00	1,240,762.00	-27.6%
5) Services and Other Operating Expenditures		5000-5999	2,503,105.00	11,128,008.00	13,631,113.00	2,277,014.00	7,283,337.00	9,560,351.00	-29.9%
6) Capital Outlay		6000-6999	660,296.00	209,345.00	869,641.00	848,137.00	86,718.00	934,855.00	7.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	585,779.00	3,012,501.00	3,598,280.00	1,230,002.00	2,069,570.00	3,299,572.00	-8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,018,309.00)	2,865,274.00	(153,035.00)	(2,568,097.00)	2,436,095.00	(132,002.00)	-13.7%
9) TOTAL, EXPENDITURES			12,186,919.00	46,962,820.00	59,149,739.00	14,367,877.00	42,709,684.00	57,077,561.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,838,586.00	(5,640,676.00)	(802,090.00)	3,272,263.00	(1,778,020.00)	1,494,243.00	-286.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	39,055.00	0.00	39,055.00	53,329.00	0.00	53,329.00	36.5%
b) Transfers Out		7600-7629	1,828,645.00	0.00	1,828,645.00	2,577,685.00	0.00	2,577,685.00	41.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(850,076.00)	850,076.00	0.00	(677,590.00)	677,590.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,639,666.00)	850,076.00	(1,789,590.00)	(3,201,946.00)	677,590.00	(2,524,356.00)	41.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			2,198,920.00	(4,790,600.00)	(2,591,680.00)	70,317.00	(1,100,430.00)	(1,030,113.00)	-60.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,766,778.00	20,814,630.00	37,581,408.00	18,965,698.00	16,024,030.00	34,989,728.00	-6.9%
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)			16,766,778.00	20,814,630.00	37,581,408.00	18,965,698.00	16,024,030.00	34,989,728.00	-6.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,766,778.00	20,814,630.00	37,581,408.00	18,965,698.00	16,024,030.00	34,989,728.00	-6.9%
2) Ending Balance, June 30 (E + F1e)			18,965,698.00	16,024,030.00	34,989,728.00	19,036,015.00	14,923,600.00	33,959,615.00	-2.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,500.00	0.00	10,500.00	10,500.00	0.00	10,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	16,024,030.00	16,024,030.00	0.00	14,923,600.00	14,923,600.00	-6.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	15,906,279.00	0.00	15,906,279.00	16,042,752.70	0.00	16,042,752.70	0.9%
COE	0000	9780	11,380,856.00		11,380,856.00			0.00	
Special ED	0000	9780	130,241.00		130,241.00			0.00	
One Stop	0000	9780	42,958.00		42,958.00			0.00	
Educational Services	0000	9780	2,111,004.00		2,111,004.00			0.00	
ROP	0000	9780	14,492.00		14,492.00			0.00	
Alternative Education	0000	9780	157,996.00		157,996.00			0.00	
MAA	0000	9780	2,056,163.00		2,056,163.00			0.00	
Special Ed	1100	9780	6,168.00		6,168.00			0.00	
One Stop	1100	9780	6,401.00		6,401.00			0.00	
COE	0000	9780				11,661,461.70		11,661,461.70	
Special ED	0000	9780				6,268.00		6,268.00	
One Stop	0000	9780				42,713.00		42,713.00	
Educational Services	0000	9780				1,637,005.00		1,637,005.00	
ROP	0000	9780				14,492.00		14,492.00	
Alternative Education	0000	9780				178,228.00		178,228.00	
MAA	0000	9780				2,490,016.00		2,490,016.00	
Special Ed	1100	9780				6,168.00		6,168.00	

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)	
One Stop	1100	9780			0.00	6,401.00		6,401.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,048,919.00	0.00	3,048,919.00	2,982,762.30	0.00	2,982,762.30	-2.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
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	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
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				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
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			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	8,856,149.00	0.00	8,856,149.00	9,106,522.00	0.00	9,106,522.00	2.8%
Education Protection Account State Aid - Current Year		8012	1,005,676.00	0.00	1,005,676.00	841,323.00	0.00	841,323.00	-16.3%
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	13,930.00	0.00	13,930.00	13,767.00	0.00	13,767.00	-1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	300.00	0.00	300.00	870.00	0.00	870.00	190.0%
County & District Taxes									
Secured Roll Taxes		8041	2,046,270.00	0.00	2,046,270.00	2,046,638.00	0.00	2,046,638.00	0.0%
Unsecured Roll Taxes		8042	103,870.00	0.00	103,870.00	102,853.00	0.00	102,853.00	-1.0%
Prior Years' Taxes		8043	5,820.00	0.00	5,820.00	3,423.00	0.00	3,423.00	-41.2%
Supplemental Taxes		8044	41,730.00	0.00	41,730.00	30,531.00	0.00	30,531.00	-26.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	15,969.00	0.00	15,969.00	New
Community Redevelopment Funds (SB 617/699/1992)		8047	20,130.00	0.00	20,130.00	20,225.00	0.00	20,225.00	0.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,093,875.00	0.00	12,093,875.00	12,182,121.00	0.00	12,182,121.00	0.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	57,451.00	0.00	57,451.00	57,451.00	0.00	57,451.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)	
Property Taxes Transfers		8097	(874,055.00)	874,055.00	0.00	(874,927.00)	874,927.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,277,271.00	874,055.00	12,151,326.00	11,364,645.00	874,927.00	12,239,572.00	0.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	520,958.00	520,958.00	0.00	523,671.00	523,671.00	0.5%
Special Education Discretionary Grants		8182	0.00	143,143.00	143,143.00	0.00	137,155.00	137,155.00	-4.2%
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	56,194.00	56,194.00	0.00	56,194.00	56,194.00	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		108,682.00	108,682.00		106,911.00	106,911.00	-1.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		13,702.00	13,702.00		13,702.00	13,702.00	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		44,690.00	44,690.00		44,478.00	44,478.00	-0.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		135,219.00	135,219.00		60,000.00	60,000.00	-55.6%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,604,869.00	3,604,869.00	0.00	3,556,167.00	3,556,167.00	-1.4%
TOTAL, FEDERAL REVENUE			0.00	4,627,457.00	4,627,457.00	0.00	4,498,278.00	4,498,278.00	-2.8%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		10,033,909.00	10,033,909.00		16,429,035.00	16,429,035.00	63.7%
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	350,987.00	350,987.00	0.00	347,541.00	347,541.00	-1.0%
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	29,975.00	29,975.00	New
Mandated Costs Reimbursements		8550	49,851.00	0.00	49,851.00	51,634.00	0.00	51,634.00	3.6%
Lottery - Unrestricted and Instructional Materials		8560	62,075.00	25,539.00	87,614.00	80,567.00	27,353.00	107,920.00	23.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		125,000.00	125,000.00		75,000.00	75,000.00	-40.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		518,182.00	518,182.00		512,556.00	512,556.00	-1.1%
Arts and Music in Schools (Prop 28)	6770	8590		76,604.00	76,604.00		62,070.00	62,070.00	-19.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	37,270.00	2,892,403.00	2,929,673.00	27,714.00	2,474,326.00	2,502,040.00	-14.6%
TOTAL, OTHER STATE REVENUE			149,196.00	14,022,624.00	14,171,820.00	159,915.00	19,957,856.00	20,117,771.00	42.0%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)	
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	19,632.00	0.00	19,632.00	20,232.00	0.00	20,232.00	3.1%
All Other Sales		8639	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,444,162.00	3,318,093.00	5,762,255.00	2,452,065.00	3,102,435.00	5,554,500.00	-3.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,552.00	2,162,897.00	2,166,449.00	3,486.00	1,566,779.00	1,560,265.00	-28.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,920,333.00	5,186,478.00	7,106,811.00	2,500,743.00	4,937,258.00	7,438,001.00	4.7%
Tuition		8710	146,359.00	11,130,540.00	11,276,899.00	74,054.00	6,004,131.00	6,078,185.00	-46.1%
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%
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			5,599,038.00	21,798,008.00	27,397,046.00	6,115,580.00	15,600,603.00	21,716,183.00	-20.7%
TOTAL, REVENUES			17,025,505.00	41,322,144.00	58,347,649.00	17,640,140.00	40,931,664.00	58,571,804.00	0.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	488,954.00	6,001,515.00	6,490,469.00	506,586.00	6,266,868.00	6,773,454.00	4.4%
Certificated Pupil Support Salaries		1200	7,795.00	1,644,488.00	1,652,283.00	7,561.00	1,655,044.00	1,662,605.00	0.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,411,465.00	2,199,665.00	3,611,130.00	2,020,345.00	1,757,770.00	3,778,115.00	4.6%
Other Certificated Salaries		1900	8,000.00	0.00	8,000.00	8,000.00	0.00	8,000.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,916,214.00	9,845,668.00	11,761,882.00	2,542,492.00	9,679,682.00	12,222,174.00	3.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,072.00	4,292,420.00	4,293,492.00	33,110.00	5,330,088.00	5,363,198.00	24.9%
Classified Support Salaries		2200	515,591.00	2,260,524.00	2,776,115.00	595,095.00	2,300,296.00	2,895,391.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	2,625,345.00	553,851.00	3,179,196.00	2,672,482.00	535,592.00	3,208,074.00	0.9%
Clerical, Technical and Office Salaries		2400	2,313,147.00	961,018.00	3,274,165.00	2,421,247.00	995,938.00	3,417,185.00	4.4%
Other Classified Salaries		2900	309,533.00	1,286,872.00	1,596,405.00	326,862.00	1,143,223.00	1,470,085.00	-7.9%
TOTAL, CLASSIFIED SALARIES			5,764,688.00	9,354,685.00	15,119,373.00	6,048,796.00	10,305,137.00	16,353,933.00	8.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	308,513.00	2,412,607.00	2,721,120.00	420,854.00	2,351,800.00	2,772,654.00	1.9%
PERS		3201-3202	1,552,548.00	2,434,892.00	3,987,440.00	1,618,579.00	2,550,229.00	4,168,808.00	4.5%
OASDI/Medicare/Alternative		3301-3302	467,882.00	981,639.00	1,449,521.00	510,941.00	1,062,416.00	1,573,357.00	8.5%
Health and Welfare Benefits		3401-3402	411,838.00	2,005,895.00	2,417,733.00	433,666.00	2,569,995.00	3,003,661.00	24.2%
Unemployment Insurance		3501-3502	3,866.00	10,086.00	13,952.00	4,314.00	10,563.00	14,877.00	6.6%
Workers' Compensation		3601-3602	133,809.00	344,220.00	478,029.00	149,168.00	356,077.00	505,245.00	5.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	77,188.00	192,726.00	269,914.00	85,863.00	199,387.00	285,250.00	5.7%
Other Employee Benefits		3901-3902	238,930.00	1,032,342.00	1,271,272.00	237,082.00	1,036,982.00	1,274,064.00	0.2%
TOTAL, EMPLOYEE BENEFITS			3,194,574.00	9,414,407.00	12,608,981.00	3,460,467.00	10,137,449.00	13,597,916.00	7.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	7,000.00	44,369.00	51,369.00	5,500.00	38,958.00	44,458.00	-13.5%
Books and Other Reference Materials		4200	3,198.00	2,608.00	5,806.00	6,000.00	0.00	6,000.00	3.3%
Materials and Supplies		4300	466,145.00	733,606.00	1,199,751.00	448,482.00	532,191.00	980,673.00	-18.3%
Noncapitalized Equipment		4400	104,229.00	352,349.00	456,578.00	69,084.00	140,547.00	209,631.00	-54.1%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			580,572.00	1,132,932.00	1,713,504.00	529,066.00	711,696.00	1,240,762.00	-27.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,717,984.00	2,717,984.00	0.00	1,442,267.00	1,442,267.00	-46.9%
Travel and Conferences		5200	176,842.00	256,366.00	433,208.00	189,312.00	213,357.00	402,669.00	-7.0%
Dues and Memberships		5300	101,912.00	13,872.00	115,784.00	104,234.00	9,097.00	113,331.00	-2.1%
Insurance		5400 - 5499	341,569.00	3,016.00	344,585.00	328,443.00	3,050.00	331,493.00	-3.8%
Operations and Housekeeping Services		5500	452,136.00	0.00	452,136.00	489,715.00	0.00	489,715.00	8.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	404,069.00	316,337.00	720,406.00	443,008.00	447,571.00	890,579.00	23.6%
Transfers of Direct Costs		5710	(1,000,952.00)	1,000,952.00	0.00	(1,017,349.00)	1,017,349.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(515,468.00)	174,123.00	(341,345.00)	(614,329.00)	40,000.00	(574,329.00)	68.3%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	2,450,077.00	6,610,225.00	9,060,302.00	2,263,560.00	4,077,967.00	6,341,527.00	-30.0%
Communications		5900	92,920.00	35,133.00	128,053.00	90,420.00	32,679.00	123,099.00	-3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,503,105.00	11,128,008.00	13,631,113.00	2,277,014.00	7,283,337.00	9,560,351.00	-29.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	563,471.00	20,000.00	583,471.00	710,000.00	62,090.00	772,090.00	32.3%
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	54,025.00	189,345.00	243,370.00	95,337.00	24,628.00	119,965.00	-50.7%
Equipment Replacement		6500	42,800.00	0.00	42,800.00	42,800.00	0.00	42,800.00	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			660,296.00	209,345.00	869,641.00	848,137.00	86,718.00	934,855.00	7.5%
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	76,155.00	76,155.00	0.00	76,155.00	76,155.00	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	30,000.00	30,000.00	0.00	0.00	0.00	-100.0%
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%
Other Transfers of Apportionments		All Other 7221-7223	8,503.00	0.00	8,503.00	23,581.00	0.00	23,581.00	177.3%
All Other Transfers		7281-7283	0.00	2,906,346.00	2,906,346.00	0.00	1,993,415.00	1,993,415.00	-31.4%
All Other Transfers Out to All Others		7299	818.00	0.00	818.00	818.00	0.00	818.00	0.0%
Debt Service									
Debt Service - Interest		7438	576,458.00	0.00	576,458.00	1,025,603.00	0.00	1,025,603.00	77.9%
Other Debt Service - Principal		7439	0.00	0.00	0.00	180,000.00	0.00	180,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			585,779.00	3,012,501.00	3,598,280.00	1,230,002.00	2,069,570.00	3,299,572.00	-8.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,865,274.00)	2,865,274.00	0.00	(2,436,095.00)	2,436,095.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(153,035.00)	0.00	(153,035.00)	(132,002.00)	0.00	(132,002.00)	-13.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,018,309.00)	2,865,274.00	(153,035.00)	(2,568,097.00)	2,436,095.00	(132,002.00)	-13.7%
TOTAL, EXPENDITURES			12,186,919.00	46,962,820.00	59,149,739.00	14,367,877.00	42,709,684.00	57,077,561.00	-3.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	39,055.00	0.00	39,055.00	39,055.00	0.00	39,055.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	14,274.00	0.00	14,274.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			39,055.00	0.00	39,055.00	53,329.00	0.00	53,329.00	36.5%
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	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Cafeteria Fund		7616	429,266.00	0.00	429,266.00	407,869.00	0.00	407,869.00	-5.0%
Other Authorized Interfund Transfers Out		7619	1,396,879.00	0.00	1,396,879.00	2,167,316.00	0.00	2,167,316.00	55.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,828,645.00	0.00	1,828,645.00	2,577,685.00	0.00	2,577,685.00	41.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(850,076.00)	850,076.00	0.00	(677,590.00)	677,590.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(850,076.00)	850,076.00	0.00	(677,590.00)	677,590.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,639,666.00)	850,076.00	(1,789,590.00)	(3,201,946.00)	677,590.00	(2,524,356.00)	41.1%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	11,277,271.00	874,055.00	12,151,326.00	11,364,645.00	874,927.00	12,239,572.00	0.7%
2) Federal Revenue		8100-8299	0.00	4,627,457.00	4,627,457.00	0.00	4,498,278.00	4,498,278.00	-2.8%
3) Other State Revenue		8300-8599	149,196.00	14,022,624.00	14,171,820.00	159,915.00	19,957,856.00	20,117,771.00	42.0%
4) Other Local Revenue		8600-8799	5,599,038.00	21,798,008.00	27,397,046.00	6,115,580.00	15,600,603.00	21,716,183.00	-20.7%
5) TOTAL, REVENUES			17,025,505.00	41,322,144.00	58,347,649.00	17,640,140.00	40,931,664.00	58,571,804.00	0.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	1,574,771.00	23,544,772.00	25,119,543.00	1,544,816.00	22,716,097.00	24,260,913.00	-3.4%
2) Instruction - Related Services		2000-2999	3,818,323.00	6,782,822.00	10,601,145.00	4,725,955.00	5,536,933.00	10,262,888.00	-3.2%
3) Pupil Services		3000-3999	181,356.00	6,326,029.00	6,507,385.00	288,621.00	5,356,328.00	5,644,949.00	-13.3%
4) Ancillary Services		4000-4999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services		5000-5999	6,100.00	2,919,216.00	2,925,316.00	6,100.00	2,740,116.00	2,746,216.00	-6.1%
6) Enterprise		6000-6999	679,854.00	477,996.00	1,157,850.00	653,639.00	502,893.00	1,156,532.00	-0.1%
7) General Administration		7000-7999	3,297,619.00	2,904,923.00	6,202,542.00	3,799,299.00	2,643,109.00	6,442,408.00	3.9%
8) Plant Services		8000-8999	2,043,117.00	994,561.00	3,037,678.00	2,119,445.00	1,144,638.00	3,264,083.00	7.5%
9) Other Outgo		9000-9999	585,779.00	3,012,501.00	3,598,280.00	1,230,002.00	2,069,570.00	3,299,572.00	-8.3%
10) TOTAL, EXPENDITURES			12,186,919.00	46,962,820.00	59,149,739.00	14,367,877.00	42,709,684.00	57,077,561.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,838,586.00	(5,640,676.00)	(802,090.00)	3,272,263.00	(1,778,020.00)	1,494,243.00	-286.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	39,055.00	0.00	39,055.00	53,329.00	0.00	53,329.00	36.5%
b) Transfers Out		7600-7629	1,828,645.00	0.00	1,828,645.00	2,577,685.00	0.00	2,577,685.00	41.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(850,076.00)	850,076.00	0.00	(677,590.00)	677,590.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,639,666.00)	850,076.00	(1,789,590.00)	(3,201,946.00)	677,590.00	(2,524,356.00)	41.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,198,920.00	(4,790,600.00)	(2,591,680.00)	70,317.00	(1,100,430.00)	(1,030,113.00)	-60.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,766,778.00	20,814,630.00	37,581,408.00	18,965,698.00	16,024,030.00	34,989,728.00	-6.9%
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)			16,766,778.00	20,814,630.00	37,581,408.00	18,965,698.00	16,024,030.00	34,989,728.00	-6.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,766,778.00	20,814,630.00	37,581,408.00	18,965,698.00	16,024,030.00	34,989,728.00	-6.9%
2) Ending Balance, June 30 (E + F1e)			18,965,698.00	16,024,030.00	34,989,728.00	19,036,015.00	14,923,600.00	33,959,615.00	-2.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,500.00	0.00	10,500.00	10,500.00	0.00	10,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	16,024,030.00	16,024,030.00	0.00	14,923,600.00	14,923,600.00	-6.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	15,906,279.00	0.00	15,906,279.00	16,042,752.70	0.00	16,042,752.70	0.9%
COE	0000	9780	11,380,856.00		11,380,856.00			0.00	
Special ED	0000	9780	130,241.00		130,241.00			0.00	
One Stop	0000	9780	42,958.00		42,958.00			0.00	
Educational Services	0000	9780	2,111,004.00		2,111,004.00			0.00	
ROP	0000	9780	14,492.00		14,492.00			0.00	
Alternative Education	0000	9780	157,996.00		157,996.00			0.00	
MAA	0000	9780	2,056,163.00		2,056,163.00			0.00	
Special Ed	1100	9780	6,168.00		6,168.00			0.00	
One Stop	1100	9780	6,401.00		6,401.00			0.00	
COE	0000	9780			0.00	11,661,461.70		11,661,461.70	
Special ED	0000	9780			0.00	6,268.00		6,268.00	
One Stop	0000	9780			0.00	42,713.00		42,713.00	
Educational Services	0000	9780			0.00	1,637,005.00		1,637,005.00	
ROP	0000	9780			0.00	14,492.00		14,492.00	
Alternative Education	0000	9780			0.00	178,228.00		178,228.00	
MAA	0000	9780			0.00	2,490,016.00		2,490,016.00	

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)	
Special Ed	1100	9780			0.00	6,168.00		6,168.00	
One Stop	1100	9780			0.00	6,401.00		6,401.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,048,919.00	0.00	3,048,919.00	2,982,762.30	0.00	2,982,762.30	-2.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6018	Student Support and Enrichment Block Grant	22,149.00	22,149.00
6019	Student Support and Professional Development Discretionary Block Grant	108,232.00	86,131.00
6300	Lottery; Instructional Materials	122,868.00	112,868.00
6332	CA Community Schools Partnership Act - Implementation Grant	259,494.00	122,959.00
6383	Golden State Pathways Program	159,486.00	148,851.00
6500	Special Education	975,121.00	896,355.00
6620	Reversing Opioid Overdoses	27,773.00	27,773.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	505.00	505.00
7339	Dual Enrollment Opportunities	218,188.00	18,225.00
7399	LCFF Equity Multiplier	33,833.00	29,610.00
7415	Classified School Employee Summer Assistance Program	11,760.00	11,760.00
7435	Learning Recovery Emergency Block Grant	24,731.00	8,203.00
7810	Other Restricted State	23,448.00	21,860.00
8210	Student Activity Funds	1,958.00	1,958.00
9010	Other Restricted Local	14,034,484.00	13,414,393.00
Total, Restricted Balance		16,024,030.00	14,923,600.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			26,385,651.00	28,999,595.00	29,184,410.00	28,187,624.00	28,896,126.00	27,620,214.00	26,156,576.00	29,330,990.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		345,008.00	345,008.00	822,886.00	621,014.00	621,014.00	822,886.00	621,014.00	621,014.00
Property Taxes	8020-8079		0.00	173.00	0.00	105.00	0.00	0.00	24,488.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		71,211.00	85,322.00	175,619.00	284,050.00	222,570.00	243,837.00	327,411.00	236,077.00
Other State Revenue	8300-8599		1,187,140.00	1,046,115.00	1,661,285.00	1,508,827.00	1,665,897.00	374,328.00	2,957,008.00	1,997,124.00
Other Local Revenue	8600-8799		87,245.00	157,967.00	484,570.00	1,127,101.00	586,750.00	835,563.00	3,071,218.00	1,253,956.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,690,604.00	1,634,585.00	3,144,360.00	3,541,097.00	3,096,231.00	2,276,614.00	7,001,139.00	4,108,171.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		341,483.00	950,266.00	915,488.00	948,663.00	986,626.00	1,082,052.00	988,978.00	1,299,977.00
Classified Salaries	2000-2999		819,058.00	1,264,679.00	1,284,844.00	1,327,144.00	1,342,912.00	1,317,673.00	1,346,757.00	1,393,454.00
Employee Benefits	3000-3999		482,963.00	984,016.00	1,017,297.00	1,040,350.00	1,052,721.00	1,045,628.00	1,047,688.00	1,156,442.00
Books and Supplies	4000-4999		27,474.00	145,545.00	131,490.00	126,059.00	91,726.00	87,045.00	106,979.00	75,122.00
Services	5000-5999		969,950.00	517,541.00	677,545.00	674,867.00	633,867.00	505,580.00	766,055.00	684,420.00
Capital Outlay	6000-6999		0.00	107,899.00	19,997.00	257,638.00	34,589.00	9,044.00	239,447.00	28,042.00
Other Outgo	7000-7499		(15,609.00)	56,158.00	447,412.00	(13,499.00)	155,139.00	3,342.00	(12,042.00)	(11,298.00)
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	2,950.00	332,605.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,625,319.00	4,026,104.00	4,494,073.00	4,364,172.00	4,630,185.00	4,050,364.00	4,483,862.00	4,626,159.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	11,652,390.00	4,670,374.00	3,717,950.00	1,018,643.00	1,505,065.00	254,390.00	302,987.00	733,154.00	53,563.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		11,652,390.00	4,670,374.00	3,717,950.00	1,018,643.00	1,505,065.00	254,390.00	302,987.00	733,154.00	53,563.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	3,043,313.00	1,121,715.00	1,141,616.00	665,716.00	(26,512.00)	(3,652.00)	(7,125.00)	76,017.00	36,782.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		3,043,313.00	1,121,715.00	1,141,616.00	665,716.00	(26,512.00)	(3,652.00)	(7,125.00)	76,017.00	36,782.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		8,609,077.00	3,548,659.00	2,576,334.00	352,927.00	1,531,577.00	258,042.00	310,112.00	657,137.00	16,781.00
E. NET INCREASE/DECREASE (B - C + D)			2,613,944.00	184,815.00	(996,786.00)	708,502.00	(1,275,912.00)	(1,463,638.00)	3,174,414.00	(501,207.00)
F. ENDING CASH (A + E)			28,999,595.00	29,184,410.00	28,187,624.00	28,896,126.00	27,620,214.00	26,156,576.00	29,330,990.00	28,829,783.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
JUNE									
A. BEGINNING CASH		28,829,783.00	26,884,364.00	29,669,072.00	30,730,978.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	822,886.00	621,014.00	931,677.00	2,752,426.00	0.00		9,947,847.00	9,947,845.00
Property Taxes	8020-8079	0.00	(30,447.00)	263,193.00	1,976,763.00			2,234,275.00	2,234,276.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	57,451.00			57,451.00	57,451.00
Federal Revenue	8100-8299	398,610.00	137,533.00	282,862.00	2,033,175.00			4,498,277.00	4,498,278.00
Other State Revenue	8300-8599	78,389.00	2,948,499.00	2,371,102.00	2,322,056.00			20,117,770.00	20,117,771.00
Other Local Revenue	8600-8799	1,215,727.00	3,398,823.00	2,371,922.00	7,125,342.00			21,716,184.00	21,716,183.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	53,329.00			53,329.00	53,329.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,515,612.00	7,075,422.00	6,220,756.00	16,320,542.00	0.00	0.00	58,625,133.00	58,625,133.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,056,246.00	1,076,429.00	1,038,617.00	1,537,348.00	0.00		12,222,173.00	12,222,174.00
Classified Salaries	2000-2999	1,317,084.00	1,409,655.00	1,639,781.00	1,890,891.00			16,353,932.00	16,353,933.00
Employee Benefits	3000-3999	1,045,854.00	1,104,979.00	1,224,313.00	2,395,665.00			13,597,916.00	13,597,916.00
Books and Supplies	4000-4999	76,746.00	94,209.00	91,391.00	186,974.00			1,240,760.00	1,240,762.00
Services	5000-5999	818,673.00	674,499.00	790,615.00	1,846,738.00			9,560,350.00	9,560,351.00
Capital Outlay	6000-6999	52,726.00	83,608.00	26,478.00	75,387.00			934,855.00	934,855.00
Other Outgo	7000-7499	231,905.00	(12,666.00)	321,291.00	2,017,438.00			3,167,571.00	3,167,570.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	2,242,129.00			2,577,684.00	2,577,685.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		4,599,234.00	4,430,713.00	5,132,486.00	12,192,570.00	0.00	0.00	59,655,241.00	59,655,246.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	137,193.00	139,639.00	(26,439.00)	(14,569,995.00)			(2,063,476.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		137,193.00	139,639.00	(26,439.00)	(14,569,995.00)	0.00	0.00	(2,063,476.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,010.00)	(360.00)	(75.00)	(3,284,009.00)			(280,897.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(1,010.00)	(360.00)	(75.00)	(3,284,009.00)	0.00	0.00	(280,897.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		138,203.00	139,999.00	(26,364.00)	(11,285,986.00)	0.00	0.00	(1,782,579.00)	
E. NET INCREASE/DECREASE (B - C + D)		(1,945,419.00)	2,784,708.00	1,061,906.00	(7,158,014.00)	0.00	0.00	(2,812,687.00)	(1,030,113.00)
F. ENDING CASH (A + E)		26,884,364.00	29,669,072.00	30,730,978.00	23,572,964.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								23,572,964.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			23,572,964.00	26,911,507.00	27,642,723.00	26,736,105.00	27,735,826.00	26,473,702.00	25,003,012.00	28,291,975.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		345,008.00	345,008.00	822,886.00	621,014.00	621,014.00	822,886.00	621,014.00	621,014.00
Property Taxes	8020-8079		0.00	173.00	0.00	105.00	0.00	0.00	24,488.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		71,211.00	85,322.00	175,619.00	284,050.00	222,570.00	243,837.00	327,411.00	236,077.00
Other State Revenue	8300-8599		1,199,046.00	1,056,606.00	1,677,946.00	1,523,959.00	1,682,604.00	378,082.00	2,986,662.00	2,017,153.00
Other Local Revenue	8600-8799		85,430.00	154,680.00	474,487.00	1,103,648.00	574,541.00	818,176.00	3,007,311.00	1,227,863.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,700,695.00	1,641,789.00	3,150,938.00	3,532,776.00	3,100,729.00	2,262,981.00	6,966,886.00	4,102,107.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		346,982.00	965,569.00	930,231.00	963,940.00	1,002,515.00	1,099,478.00	1,004,904.00	1,320,912.00
Classified Salaries	2000-2999		833,801.00	1,287,443.00	1,307,971.00	1,351,032.00	1,367,085.00	1,341,391.00	1,370,999.00	1,418,537.00
Employee Benefits	3000-3999		492,223.00	1,002,883.00	1,036,802.00	1,060,297.00	1,072,905.00	1,065,677.00	1,067,775.00	1,178,615.00
Books and Supplies	4000-4999		27,403.00	145,167.00	131,149.00	125,731.00	91,488.00	86,819.00	106,701.00	74,927.00
Services	5000-5999		949,651.00	506,710.00	663,366.00	660,743.00	620,602.00	494,999.00	750,023.00	670,096.00
Capital Outlay	6000-6999		0.00	76,373.00	14,154.00	182,361.00	24,483.00	6,401.00	169,485.00	19,849.00
Other Outgo	7000-7499		(15,555.00)	55,962.00	445,853.00	(13,452.00)	154,598.00	3,330.00	(12,000.00)	(11,259.00)
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	2,950.00	332,605.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,634,505.00	4,040,107.00	4,529,526.00	4,333,602.00	4,666,281.00	4,098,095.00	4,457,887.00	4,671,677.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	13,715,866.00	5,497,432.00	4,376,347.00	1,199,031.00	1,771,592.00	299,439.00	356,642.00	862,986.00	63,048.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		13,715,866.00	5,497,432.00	4,376,347.00	1,199,031.00	1,771,592.00	299,439.00	356,642.00	862,986.00	63,048.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	3,329,209.00	1,225,079.00	1,246,813.00	727,061.00	(28,955.00)	(3,989.00)	(7,782.00)	83,022.00	40,172.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		3,329,209.00	1,225,079.00	1,246,813.00	727,061.00	(28,955.00)	(3,989.00)	(7,782.00)	83,022.00	40,172.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		10,386,657.00	4,272,353.00	3,129,534.00	471,970.00	1,800,547.00	303,428.00	364,424.00	779,964.00	22,876.00
E. NET INCREASE/DECREASE (B - C + D)			3,338,543.00	731,216.00	(906,618.00)	999,721.00	(1,262,124.00)	(1,470,690.00)	3,288,963.00	(546,694.00)
F. ENDING CASH (A + E)			26,911,507.00	27,642,723.00	26,736,105.00	27,735,826.00	26,473,702.00	25,003,012.00	28,291,975.00	27,745,281.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
JUNE									
A. BEGINNING CASH		27,745,281.00	25,772,513.00	28,515,678.00	29,503,254.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	822,886.00	621,014.00	931,677.00	2,704,820.00			9,900,241.00	9,900,239.00
Property Taxes	8020-8079	0.00	(30,447.00)	263,193.00	1,976,763.00			2,234,275.00	2,234,276.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	57,451.00			57,451.00	57,451.00
Federal Revenue	8100-8299	398,610.00	137,533.00	282,862.00	2,033,175.00			4,498,277.00	4,498,278.00
Other State Revenue	8300-8599	79,175.00	2,978,068.00	2,394,881.00	2,345,343.00			20,319,525.00	20,319,523.00
Other Local Revenue	8600-8799	1,190,430.00	3,328,099.00	2,322,566.00	6,977,076.00			21,264,307.00	21,264,308.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	53,329.00			53,329.00	53,329.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		2,491,101.00	7,034,267.00	6,195,179.00	16,147,957.00	0.00	0.00	58,327,405.00	58,327,404.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,073,256.00	1,093,764.00	1,055,343.00	1,562,105.00			12,418,999.00	12,418,997.00
Classified Salaries	2000-2999	1,340,792.00	1,435,029.00	1,669,297.00	1,924,928.00			16,648,305.00	16,648,304.00
Employee Benefits	3000-3999	1,065,906.00	1,126,165.00	1,247,787.00	2,441,598.00			13,858,633.00	13,858,634.00
Books and Supplies	4000-4999	76,547.00	93,964.00	91,154.00	186,488.00			1,237,538.00	1,237,538.00
Services	5000-5999	801,540.00	660,383.00	774,069.00	1,808,089.00			9,360,271.00	9,360,272.00
Capital Outlay	6000-6999	37,321.00	59,179.00	18,741.00	53,360.00			661,707.00	661,707.00
Other Outgo	7000-7499	231,097.00	(12,622.00)	320,172.00	2,010,409.00			3,156,533.00	3,156,533.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	2,242,129.00			2,577,684.00	2,577,685.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		4,626,459.00	4,455,862.00	5,176,563.00	12,229,106.00	0.00	0.00	59,919,670.00	59,919,670.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	161,487.00	164,367.00	(31,121.00)	(17,150,138.00)			(2,428,888.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		161,487.00	164,367.00	(31,121.00)	(17,150,138.00)	0.00	0.00	(2,428,888.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,103.00)	(393.00)	(81.00)	(3,586,624.00)			(306,780.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(1,103.00)	(393.00)	(81.00)	(3,586,624.00)	0.00	0.00	(306,780.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		162,590.00	164,760.00	(31,040.00)	(13,563,514.00)	0.00	0.00	(2,122,108.00)	
E. NET INCREASE/DECREASE (B - C + D)		(1,972,768.00)	2,743,165.00	987,576.00	(9,644,663.00)	0.00	0.00	(3,714,373.00)	(1,592,266.00)
F. ENDING CASH (A + E)		25,772,513.00	28,515,678.00	29,503,254.00	19,858,591.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								19,858,591.00	

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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)		25,540.42	0.00%	25,540.42	0.00%	25,540.42
(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	11,364,645.00	-0.42%	11,317,039.00	1.66%	11,505,424.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	159,915.00	0.00%	159,915.00	0.00%	159,915.00
4. Other Local Revenues	8600-8799	6,115,580.00	0.00%	6,115,580.00	0.00%	6,115,580.00
5. Other Financing Sources						
a. Transfers In	8900-8929	53,329.00	0.00%	53,329.00	0.00%	53,329.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(677,590.00)	14.25%	(774,163.00)	-12.47%	(677,590.00)
6. Total (Sum lines A1 thru A5c)		17,015,879.00	-0.85%	16,871,700.00	1.69%	17,156,658.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,542,492.00		2,631,047.00
b. Step & Column Adjustment				45,765.00		47,359.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				42,790.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,542,492.00	3.48%	2,631,047.00	1.80%	2,678,406.00
2. Classified Salaries						
a. Base Salaries				6,048,796.00		6,176,266.00
b. Step & Column Adjustment				108,878.00		111,173.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				18,592.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,048,796.00	2.11%	6,176,266.00	1.80%	6,287,439.00
3. Employee Benefits	3000-3999	3,460,467.00	3.02%	3,565,058.00	-0.01%	3,564,836.00
4. Books and Supplies	4000-4999	529,066.00	3.18%	545,890.00	2.76%	560,957.00
5. Services and Other Operating Expenditures	5000-5999	2,277,014.00	3.18%	2,349,423.00	2.76%	2,414,267.00
6. Capital Outlay	6000-6999	848,137.00	-29.30%	599,617.00	0.00%	599,617.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,230,002.00	-3.45%	1,187,528.00	3.54%	1,229,607.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,568,097.00)	0.48%	(2,580,530.00)	1.14%	(2,609,982.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,577,685.00	0.00%	2,577,685.00	0.00%	2,577,682.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		16,945,562.00	0.63%	17,051,984.00	1.47%	17,302,829.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		70,317.00		(180,284.00)		(146,171.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,965,698.00		19,036,015.00		18,855,731.00
2. Ending Fund Balance (Sum lines C and D1)		19,036,015.00		18,855,731.00		18,709,560.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	16,042,752.70		15,849,247.00		15,671,015.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,982,762.30		2,995,984.00		3,028,045.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,036,015.00		18,855,731.00		18,709,560.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,982,762.30		2,995,984.00		3,028,045.00
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					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,982,762.30		2,995,984.00		3,028,045.00
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.						
Salary moved from restricted to unrestricted resource						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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	874,927.00	0.00%	874,927.00	0.00%	874,927.00
2. Federal Revenues	8100-8299	4,498,278.00	0.00%	4,498,278.00	0.00%	4,498,278.00
3. Other State Revenues	8300-8599	19,957,856.00	1.01%	20,159,608.00	2.71%	20,705,498.00
4. Other Local Revenues	8600-8799	15,600,603.00	-2.90%	15,148,728.00	2.29%	15,496,128.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	677,590.00	14.25%	774,163.00	-12.47%	677,590.00
6. Total (Sum lines A1 thru A5c)		41,609,254.00	-0.37%	41,455,704.00	1.92%	42,252,421.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,679,682.00		9,787,950.00
b. Step & Column Adjustment				108,268.00		176,183.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,679,682.00	1.12%	9,787,950.00	1.80%	9,964,133.00
2. Classified Salaries						
a. Base Salaries				10,305,137.00		10,472,037.00
b. Step & Column Adjustment				166,900.00		188,497.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,305,137.00	1.62%	10,472,037.00	1.80%	10,660,534.00
3. Employee Benefits	3000-3999	10,137,449.00	1.54%	10,293,576.00	0.42%	10,336,656.00
4. Books and Supplies	4000-4999	711,696.00	-2.82%	691,648.00	0.00%	691,648.00
5. Services and Other Operating Expenditures	5000-5999	7,283,337.00	-3.74%	7,010,849.00	-1.13%	6,931,800.00
6. Capital Outlay	6000-6999	86,718.00	-28.40%	62,090.00	0.00%	62,090.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,069,570.00	1.52%	2,101,007.00	1.53%	2,133,230.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,436,095.00	0.51%	2,448,528.00	1.20%	2,477,980.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		42,709,684.00	0.37%	42,867,685.00	0.91%	43,258,071.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,100,430.00)		(1,411,981.00)		(1,005,650.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,024,030.00		14,923,600.00		13,511,619.00
2. Ending Fund Balance (Sum lines C and D1)		14,923,600.00		13,511,619.00		12,505,969.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	14,923,600.00		13,511,619.00		12,505,969.00
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)		14,923,600.00		13,511,619.00		12,505,969.00
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	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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)		25,540.42	0.00%	25,540.42	0.00%	25,540.42
(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	12,239,572.00	-0.39%	12,191,966.00	1.55%	12,380,351.00
2. Federal Revenues	8100-8299	4,498,278.00	0.00%	4,498,278.00	0.00%	4,498,278.00
3. Other State Revenues	8300-8599	20,117,771.00	1.00%	20,319,523.00	2.69%	20,865,413.00
4. Other Local Revenues	8600-8799	21,716,183.00	-2.08%	21,264,308.00	1.63%	21,611,708.00
5. Other Financing Sources						
a. Transfers In	8900-8929	53,329.00	0.00%	53,329.00	0.00%	53,329.00
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)		58,625,133.00	-0.51%	58,327,404.00	1.85%	59,409,079.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,222,174.00		12,418,997.00
b. Step & Column Adjustment				154,033.00		223,542.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				42,790.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,222,174.00	1.61%	12,418,997.00	1.80%	12,642,539.00
2. Classified Salaries						
a. Base Salaries				16,353,933.00		16,648,303.00
b. Step & Column Adjustment				275,778.00		299,670.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				18,592.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,353,933.00	1.80%	16,648,303.00	1.80%	16,947,973.00
3. Employee Benefits	3000-3999	13,597,916.00	1.92%	13,858,634.00	0.31%	13,901,492.00
4. Books and Supplies	4000-4999	1,240,762.00	-0.26%	1,237,538.00	1.22%	1,252,605.00
5. Services and Other Operating Expenditures	5000-5999	9,560,351.00	-2.09%	9,360,272.00	-0.15%	9,346,067.00
6. Capital Outlay	6000-6999	934,855.00	-29.22%	661,707.00	0.00%	661,707.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,299,572.00	-0.33%	3,288,535.00	2.26%	3,362,837.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(132,002.00)	0.00%	(132,002.00)	0.00%	(132,002.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,577,685.00	0.00%	2,577,685.00	0.00%	2,577,682.00
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	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		59,655,246.00	0.44%	59,919,669.00	1.07%	60,560,900.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,030,113.00)		(1,592,265.00)		(1,151,821.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		34,989,728.00		33,959,615.00		32,367,350.00
2. Ending Fund Balance (Sum lines C and D1)		33,959,615.00		32,367,350.00		31,215,529.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740	14,923,600.00		13,511,619.00		12,505,969.00
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	16,042,752.70		15,849,247.00		15,671,015.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,982,762.30		2,995,984.00		3,028,045.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,959,615.00		32,367,350.00		31,215,529.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,982,762.30		2,995,984.00		3,028,045.00
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)		2,982,762.30		2,995,984.00		3,028,045.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)			5.00%		5.00%	
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	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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): Sutter County SELPA						
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)		9,180,334.00		9,180,334.00		9,180,334.00
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)		59,655,246.00		59,919,669.00		60,560,900.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		59,655,246.00		59,919,669.00		60,560,900.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		59,655,246.00		59,919,669.00		60,560,900.00
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)		1,789,657.38		1,797,590.07		1,816,827.00
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		792,000.00		792,000.00		792,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,789,657.38		1,797,590.07		1,816,827.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

FUND 10: SELPA Pass-Through Revenues Fund

The Special Education Local Area Plan (SELPA) Pass-Through Fund (10) is designed to account for the special education pass-through revenue from federal, state or local resources that are received by the AU, on behalf of the SELPA, for distribution to member LEA's in accordance with the SELPA Local Plan.

Revenues retained for use by the AU in accordance with the local plan are accounted for with the associated expenditures in the General Fund (01).



Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,485,387.00	3,477,753.00	-0.2%
3) Other State Revenue		8300-8599	5,298,596.00	5,702,581.00	7.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			8,783,983.00	9,180,334.00	4.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,783,983.00	9,180,334.00	4.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,783,983.00	9,180,334.00	4.5%
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	(210.00)	(210.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(210.00)	(210.00)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(210.00)	(210.00)	0.0%
2) Ending Balance, June 30 (E + F1e)			(210.00)	(210.00)	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	(210.00)	(210.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	3,485,387.00	3,477,753.00	-0.2%
TOTAL, FEDERAL REVENUE			3,485,387.00	3,477,753.00	-0.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	5,298,596.00	5,702,581.00	7.6%
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			5,298,596.00	5,702,581.00	7.6%
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			8,783,983.00	9,180,334.00	4.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	3,485,387.00	3,477,753.00	-0.2%
To County Offices		7212	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	5,298,596.00	5,702,581.00	7.6%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,783,983.00	9,180,334.00	4.5%
TOTAL, EXPENDITURES			8,783,983.00	9,180,334.00	4.5%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,485,387.00	3,477,753.00	-0.2%
3) Other State Revenue		8300-8599	5,298,596.00	5,702,581.00	7.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			8,783,983.00	9,180,334.00	4.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,783,983.00	9,180,334.00	4.5%
10) TOTAL, EXPENDITURES			8,783,983.00	9,180,334.00	4.5%
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	(210.00)	(210.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(210.00)	(210.00)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(210.00)	(210.00)	0.0%
2) Ending Balance, June 30 (E + F1e)			(210.00)	(210.00)	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	(210.00)	(210.00)	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

FUND 11: Adult Education Fund

The Adult Education Fund is used to account separately for federal revenues for adult education programs.

The principal revenues in this fund are the following:

- Workforce Investment Opportunity Act (WIOA)
- Other Federal Revenue
- State Revenue
- Interest

Expenditures in this fund must be for adult education purposes only; money received for programs other than adult education shall not be expended for adult education (*Education Code sections 52616 (b) and 52501*).

Expenditures in this fund may be made only for direct instructional costs and direct support costs and indirect costs as specified in *Education Code Section 52616.4*.

Sutter County Superintendent of Schools has committed to the continued education of adult learners with this funding.



Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	218,166.00	218,166.00	0.0%
3) Other State Revenue		8300-8599	4,832,124.00	4,076,781.00	-15.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			5,050,290.00	4,294,947.00	-15.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	393,141.00	389,839.00	-0.8%
2) Classified Salaries		2000-2999	484,815.00	507,338.00	4.6%
3) Employee Benefits		3000-3999	377,442.00	434,360.00	15.1%
4) Books and Supplies		4000-4999	37,292.00	19,392.00	-48.0%
5) Services and Other Operating Expenditures		5000-5999	882,684.00	546,872.00	-38.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,269,864.00	3,013,566.00	-7.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	131,342.00	108,153.00	-17.7%
9) TOTAL, EXPENDITURES			5,576,580.00	5,019,520.00	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(526,290.00)	(724,573.00)	37.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	549,283.00	747,566.00	36.1%
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			549,283.00	747,566.00	36.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,993.00	22,993.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,412.00	124,405.00	22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,412.00	124,405.00	22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,412.00	124,405.00	22.7%
2) Ending Balance, June 30 (E + F1e)			124,405.00	147,398.00	18.5%
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	125,422.00	148,415.00	18.3%
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	(1,017.00)	(1,017.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	218,166.00	218,166.00	0.0%
TOTAL, FEDERAL REVENUE			218,166.00	218,166.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	3,015,666.00	3,013,566.00	-0.1%
Adult Education Program	6391	8590	990,280.00	980,280.00	-1.0%
All Other State Revenue	All Other	8590	826,178.00	82,935.00	-90.0%
TOTAL, OTHER STATE REVENUE			4,832,124.00	4,076,781.00	-15.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			5,050,290.00	4,294,947.00	-15.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	318,557.00	310,929.00	-2.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	74,584.00	78,910.00	5.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			393,141.00	389,839.00	-0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	11,296.00	18,924.00	67.5%
Classified Support Salaries		2200	154,347.00	158,586.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	155,533.00	159,958.00	2.8%
Clerical, Technical and Office Salaries		2400	146,684.00	169,870.00	15.8%
Other Classified Salaries		2900	16,955.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			484,815.00	507,338.00	4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	139,597.00	181,051.00	29.7%
PERS		3201-3202	102,682.00	108,544.00	5.7%
OASDI/Medicare/Alternative		3301-3302	36,229.00	41,677.00	15.0%
Health and Welfare Benefits		3401-3402	62,331.00	62,161.00	-0.3%
Unemployment Insurance		3501-3502	450.00	536.00	19.1%
Workers' Compensation		3601-3602	15,148.00	18,194.00	20.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,798.00	10,612.00	20.6%
Other Employee Benefits		3901-3902	12,207.00	11,585.00	-5.1%
TOTAL, EMPLOYEE BENEFITS			377,442.00	434,360.00	15.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	28,392.00	14,392.00	-49.3%
Noncapitalized Equipment		4400	8,900.00	5,000.00	-43.8%
TOTAL, BOOKS AND SUPPLIES			37,292.00	19,392.00	-48.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	235,000.00	0.00	-100.0%
Travel and Conferences		5200	32,500.00	32,500.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	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	115,453.00	190,969.00	65.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	169,319.00	184,666.00	9.1%
Professional/Consulting Services and Operating Expenditures		5800	327,412.00	135,737.00	-58.5%
Communications		5900	1,500.00	1,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			882,684.00	546,872.00	-38.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	2,060,375.00	1,889,509.00	-8.3%
To County Offices		7212	1,209,489.00	1,124,057.00	-7.1%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,269,864.00	3,013,566.00	-7.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	131,342.00	108,153.00	-17.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			131,342.00	108,153.00	-17.7%
TOTAL, EXPENDITURES			5,576,580.00	5,019,520.00	-10.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	549,283.00	747,566.00	36.1%
(a) TOTAL, INTERFUND TRANSFERS IN			549,283.00	747,566.00	36.1%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			549,283.00	747,566.00	36.1%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	218,166.00	218,166.00	0.0%
3) Other State Revenue		8300-8599	4,832,124.00	4,076,781.00	-15.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			5,050,290.00	4,294,947.00	-15.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,171,007.00	769,165.00	-34.3%
2) Instruction - Related Services	2000-2999		545,702.00	592,732.00	8.6%
3) Pupil Services	3000-3999		256,774.00	234,428.00	-8.7%
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		131,342.00	108,153.00	-17.7%
8) Plant Services	8000-8999		201,891.00	301,476.00	49.3%
9) Other Outgo	9000-9999	Except 7600-7699	3,269,864.00	3,013,566.00	-7.8%
10) TOTAL, EXPENDITURES			5,576,580.00	5,019,520.00	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(526,290.00)	(724,573.00)	37.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	549,283.00	747,566.00	36.1%
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			549,283.00	747,566.00	36.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,993.00	22,993.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,412.00	124,405.00	22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,412.00	124,405.00	22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,412.00	124,405.00	22.7%
2) Ending Balance, June 30 (E + F1e)			124,405.00	147,398.00	18.5%
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	125,422.00	148,415.00	18.3%
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	(1,017.00)	(1,017.00)	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	125,422.00	148,415.00
Total, Restricted Balance		125,422.00	148,415.00

FUND 12: Child Development Fund

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs.

The principal revenues and other sources in this fund are the following:

- Child Nutrition Programs (Federal)
- State Preschool
- Child Nutrition Programs (State)
- Child Development Apportionments
- All Other State Revenue
- Interest
- Child Development Parent Fees
- All Other Local Revenue
- Interfund Transfers In

The Child Development Fund may be used only for expenditures for the operation of child development programs.

Child development programs that are not subsidized by state or federal funds and that are operated with the intent of recovering the costs of the program through parent fees or other charges to users, if significant, should be accounted for in an Enterprise Fund.

We currently receive Local Child Care Planning and Child Development Salary Retention grants that are jointly operated by Yuba and Sutter counties. Yuba County Office of Education employs staff that provides service to both counties.



Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	113,059.00	113,059.00	0.0%
3) Other State Revenue		8300-8599	7,974.00	7,974.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			121,033.00	121,033.00	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	119,033.00	119,033.00	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	2,000.00	2,000.00	0.0%
9) TOTAL, EXPENDITURES			121,033.00	121,033.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	(905.00)	(905.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(905.00)	(905.00)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(905.00)	(905.00)	0.0%
2) Ending Balance, June 30 (E + F1e)			(905.00)	(905.00)	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	(905.00)	(905.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	113,059.00	113,059.00	0.0%
TOTAL, FEDERAL REVENUE			113,059.00	113,059.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,974.00	7,974.00	0.0%
TOTAL, OTHER STATE REVENUE			7,974.00	7,974.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			121,033.00	121,033.00	0.0%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	61,059.00	61,059.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	57,974.00	57,974.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			119,033.00	119,033.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	2,000.00	2,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,000.00	2,000.00	0.0%
TOTAL, EXPENDITURES			121,033.00	121,033.00	0.0%
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	113,059.00	113,059.00	0.0%
3) Other State Revenue		8300-8599	7,974.00	7,974.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			121,033.00	121,033.00	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		119,033.00	119,033.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,000.00	2,000.00	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			121,033.00	121,033.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	(905.00)	(905.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(905.00)	(905.00)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(905.00)	(905.00)	0.0%
2) Ending Balance, June 30 (E + F1e)			(905.00)	(905.00)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(905.00)	(905.00)	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

FUND 13: Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources for the operation of the food service program (*Education Code sections 38090-38093*).

The principal revenue sources in this fund are the following:

- Child Nutrition Programs (Federal)
- Child Nutrition Programs (State)
- Food Service Sales
- Interest
- Other Local Revenue

The Cafeteria Special Revenue Fund shall be used only for those expenditures authorized as necessary for the operation of the food service program (*Education Code sections 38091 and 38100*).



Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	90,000.00	90,000.00	0.0%
3) Other State Revenue		8300-8599	60,000.00	60,000.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	201,847.00	228,690.00	13.3%
3) Employee Benefits		3000-3999	85,059.00	83,050.00	-2.4%
4) Books and Supplies		4000-4999	270,192.00	221,805.00	-17.9%
5) Services and Other Operating Expenditures		5000-5999	2,475.00	2,475.00	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	19,693.00	21,849.00	10.9%
9) TOTAL, EXPENDITURES			579,266.00	557,869.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(429,266.00)	(407,869.00)	-5.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	429,266.00	407,869.00	-5.0%
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			429,266.00	407,869.00	-5.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	90,000.00	90,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			90,000.00	90,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	60,000.00	60,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			60,000.00	60,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
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			0.00	0.00	0.0%
TOTAL, REVENUES			150,000.00	150,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	193,091.00	219,717.00	13.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,756.00	8,973.00	2.5%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			201,847.00	228,690.00	13.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	42,782.00	37,450.00	-12.5%
OASDI/Medicare/Alternative		3301-3302	14,759.00	16,974.00	15.0%
Health and Welfare Benefits		3401-3402	21,084.00	22,168.00	5.1%
Unemployment Insurance		3501-3502	104.00	115.00	10.6%
Workers' Compensation		3601-3602	3,428.00	3,592.00	4.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,798.00	1,647.00	-8.4%
Other Employee Benefits		3901-3902	1,104.00	1,104.00	0.0%
TOTAL, EMPLOYEE BENEFITS			85,059.00	83,050.00	-2.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	28,259.00	28,259.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	241,933.00	193,546.00	-20.0%
TOTAL, BOOKS AND SUPPLIES			270,192.00	221,805.00	-17.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	230.00	230.00	0.0%
Dues and Memberships		5300	650.00	470.00	-27.7%
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	500.00	500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,095.00	1,275.00	16.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,475.00	2,475.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	19,693.00	21,849.00	10.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			19,693.00	21,849.00	10.9%
TOTAL, EXPENDITURES			579,266.00	557,869.00	-3.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	429,266.00	407,869.00	-5.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			429,266.00	407,869.00	-5.0%
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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)			429,266.00	407,869.00	-5.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	90,000.00	90,000.00	0.0%
3) Other State Revenue		8300-8599	60,000.00	60,000.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	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		559,573.00	536,020.00	-4.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		19,693.00	21,849.00	10.9%
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			579,266.00	557,869.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(429,266.00)	(407,869.00)	-5.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	429,266.00	407,869.00	-5.0%
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			429,266.00	407,869.00	-5.0%
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					
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	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

FUND 17: Special Reserve Non-Capital Outlay Fund

The Special Reserve Fund for other than Capital Outlay Projects is used primarily to provide for the accumulation of General Fund money for general operating purposes (*Education Code Section 42840 – Amounts from this special reserve fund must first be transferred into the General Fund or other appropriate fund of the LEA before expenditures can be made*).

This fund is used to set aside funds for future purchases of large items such as copy machines, vehicles, equipment, software and hardware upgrades, and economic uncertainties.



Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	43,150.00	40,000.00	-7.3%
5) TOTAL, REVENUES			43,150.00	40,000.00	-7.3%
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)			43,150.00	40,000.00	-7.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500.00	2,500.00	0.0%
b) Transfers Out		7600-7629	39,055.00	39,055.00	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			(36,555.00)	(36,555.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,595.00	3,445.00	-47.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,381,593.00	1,388,188.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,381,593.00	1,388,188.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,381,593.00	1,388,188.00	0.5%
2) Ending Balance, June 30 (E + F1e)			1,388,188.00	1,391,633.00	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,388,188.00	1,391,633.00	0.2%
Equipment Replacement and Purchases	0000	9780	1,388,188.00		
Equipment Replacement and Purchases	0000	9780		1,391,633.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	43,150.00	40,000.00	-7.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			43,150.00	40,000.00	-7.3%
TOTAL, REVENUES			43,150.00	40,000.00	-7.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	2,500.00	2,500.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500.00	2,500.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	39,055.00	39,055.00	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			39,055.00	39,055.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
Total, Other Financing Sources/Uses (a-b+e)			(36,555.00)	(36,555.00)	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	43,150.00	40,000.00	-7.3%
5) TOTAL, REVENUES			43,150.00	40,000.00	-7.3%
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)			43,150.00	40,000.00	-7.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500.00	2,500.00	0.0%
b) Transfers Out		7600-7629	39,055.00	39,055.00	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			(36,555.00)	(36,555.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,595.00	3,445.00	-47.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,381,593.00	1,388,188.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,381,593.00	1,388,188.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,381,593.00	1,388,188.00	0.5%
2) Ending Balance, June 30 (E + F1e)			1,388,188.00	1,391,633.00	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,388,188.00	1,391,633.00	0.2%
Equipment Replacement and Purchases	0000	9780	1,388,188.00		
Equipment Replacement and Purchases	0000	9780		1,391,633.00	
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	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

FUND 40: Special Reserve Fund For Capital Outlay Projects

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (Education Code Section 42840). Transfers from the general fund to Fund 40 authorized by the governing board must be expended for the capital outlay purposes. The County Office has recently reinstated the use of this fund to prepare for future construction of a building.



Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	650,000.00	200,000.00	-69.2%
5) TOTAL, REVENUES			650,000.00	200,000.00	-69.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,742.00	0.00	-100.0%
3) Employee Benefits		3000-3999	138.00	0.00	-100.0%
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	18,669,164.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,672,044.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,022,044.00)	200,000.00	-101.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,400,000.00	0.00	-100.0%
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			2,500,000.00	100,000.00	-96.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,522,044.00)	300,000.00	-101.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,031,525.00	3,509,481.00	-81.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,031,525.00	3,509,481.00	-81.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,031,525.00	3,509,481.00	-81.6%
2) Ending Balance, June 30 (E + F1e)			3,509,481.00	3,809,481.00	8.5%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,509,481.00	3,809,481.00	8.5%
Building Construction and Improvement	0000	9780	3,509,481.00		
Building Construction and Improvement	0000	9780		3,809,481.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	650,000.00	200,000.00	-69.2%
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			650,000.00	200,000.00	-69.2%
TOTAL, REVENUES			650,000.00	200,000.00	-69.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,742.00	0.00	-100.0%
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			2,742.00	0.00	-100.0%
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	64.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Unemployment Insurance		3501-3502	1.00	0.00	-100.0%
Workers' Compensation		3601-3602	46.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	27.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			138.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,669,164.00	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			18,669,164.00	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			18,672,044.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	2,400,000.00	0.00	-100.0%
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			2,400,000.00	0.00	-100.0%
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)			2,500,000.00	100,000.00	-96.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	650,000.00	200,000.00	-69.2%
5) TOTAL, REVENUES			650,000.00	200,000.00	-69.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		18,672,044.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,672,044.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(18,022,044.00)	200,000.00	-101.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,400,000.00	0.00	-100.0%
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			2,500,000.00	100,000.00	-96.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,522,044.00)	300,000.00	-101.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,031,525.00	3,509,481.00	-81.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,031,525.00	3,509,481.00	-81.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,031,525.00	3,509,481.00	-81.6%
2) Ending Balance, June 30 (E + F1e)			3,509,481.00	3,809,481.00	8.5%
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	3,509,481.00	3,809,481.00	8.5%
Building Construction and Improvement	0000	9780	3,509,481.00		
Building Construction and Improvement	0000	9780		3,809,481.00	
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	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

FUND 63: Other Enterprise Fund

This fund is used to separate and account for activities for the Shady Creek Outdoor Event Center and the Sutter County Career Training Center.

The principal revenue sources in this fund are the following:

- Rental and lease payments
- Interagency Revenues
- Participant Tuition Payments
- Financial Aid

Expense transactions in the Other Enterprise Fund shall be recorded for the payment of costs incurred for all activities associated with operating the two programs.



Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	41,869.00	48,739.00	16.4%
4) Other Local Revenue		8600-8799	1,218,053.00	1,185,535.00	-2.7%
5) TOTAL, REVENUES			1,259,922.00	1,234,274.00	-2.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	436,624.00	506,733.00	16.1%
2) Classified Salaries		2000-2999	410,241.00	451,662.00	10.1%
3) Employee Benefits		3000-3999	341,997.00	390,499.00	14.2%
4) Books and Supplies		4000-4999	191,270.00	174,470.00	-8.8%
5) Services and Other Operating Expenses		5000-5999	612,386.00	1,016,386.00	66.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,992,518.00	2,539,750.00	27.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(732,596.00)	(1,305,476.00)	78.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	747,596.00	1,319,750.00	76.5%
b) Transfers Out		7600-7629	0.00	14,274.00	New
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			747,596.00	1,305,476.00	74.6%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			15,000.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,789.00	19,789.00	313.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,789.00	19,789.00	313.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,789.00	19,789.00	313.2%
2) Ending Net Position, June 30 (E + F1e)			19,789.00	19,789.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	19,789.00	19,789.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	41,869.00	48,739.00	16.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			41,869.00	48,739.00	16.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	993,128.00	960,610.00	-3.3%
Other Local Revenue					
All Other Local Revenue		8699	224,425.00	224,425.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,218,053.00	1,185,535.00	-2.7%
TOTAL, REVENUES			1,259,922.00	1,234,274.00	-2.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	413,294.00	472,590.00	14.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	23,330.00	34,143.00	46.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			436,624.00	506,733.00	16.1%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	68,160.00	71,138.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	177,864.00	183,823.00	3.4%
Clerical, Technical and Office Salaries		2400	157,217.00	190,201.00	21.0%
Other Classified Salaries		2900	7,000.00	6,500.00	-7.1%
TOTAL, CLASSIFIED SALARIES			410,241.00	451,662.00	10.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	125,236.00	147,214.00	17.5%
PERS		3201-3202	109,753.00	119,071.00	8.5%
OASDI/Medicare/Alternative		3301-3302	37,709.00	42,570.00	12.9%
Health and Welfare Benefits		3401-3402	25,996.00	31,185.00	20.0%
Unemployment Insurance		3501-3502	434.00	497.00	14.5%
Workers' Compensation		3601-3602	14,630.00	16,728.00	14.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,543.00	9,684.00	13.4%
Other Employee Benefits		3901-3902	19,696.00	23,550.00	19.6%
TOTAL, EMPLOYEE BENEFITS			341,997.00	390,499.00	14.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	48,000.00	65,000.00	35.4%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	100,470.00	109,470.00	9.0%
Noncapitalized Equipment		4400	42,800.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			191,270.00	174,470.00	-8.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,500.00	15,000.00	-3.2%
Dues and Memberships		5300	3,950.00	4,700.00	19.0%
Insurance		5400-5450	2,105.00	2,355.00	11.9%
Operations and Housekeeping Services		5500	49,500.00	40,500.00	-18.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	184,934.00	358,047.00	93.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	172,026.00	389,663.00	126.5%
Professional/Consulting Services and					
Operating Expenditures		5800	183,947.00	205,497.00	11.7%
Communications		5900	424.00	624.00	47.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			612,386.00	1,016,386.00	66.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,992,518.00	2,539,750.00	27.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	747,596.00	1,319,750.00	76.5%
(a) TOTAL, INTERFUND TRANSFERS IN			747,596.00	1,319,750.00	76.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	14,274.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	14,274.00	New
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a-b+e)			747,596.00	1,305,476.00	74.6%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	41,869.00	48,739.00	16.4%
4) Other Local Revenue		8600-8799	1,218,053.00	1,185,535.00	-2.7%
5) TOTAL, REVENUES			1,259,922.00	1,234,274.00	-2.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,992,518.00	2,539,750.00	27.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,992,518.00	2,539,750.00	27.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(732,596.00)	(1,305,476.00)	78.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	747,596.00	1,319,750.00	76.5%
b) Transfers Out		7600-7629	0.00	14,274.00	New
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			747,596.00	1,305,476.00	74.6%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			15,000.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,789.00	19,789.00	313.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,789.00	19,789.00	313.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,789.00	19,789.00	313.2%
2) Ending Net Position, June 30 (E + F1e)			19,789.00	19,789.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	19,789.00	19,789.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

FUND 67: Self-Insurance Fund

The Self-Insurance Fund is used to separate money received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code Section 17566*).

The principal revenues in this fund are the following:

- Interest
- In-District Premiums/Contributions
- Interagency Revenues
- All Other Local Revenue

Expense transactions in the Self-Insurance Fund record the cost of retiree benefits and the amount contributed for the purpose of Other Post- Employment Benefits (OPEB).

Amounts contributed to Fund 67, are lawfully restricted for insurance purposes (*Education Code Section 17566 and Government Code Section 53205*).



Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	610,000.00	610,000.00	0.0%
5) TOTAL, REVENUES			610,000.00	610,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	410,000.00	410,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			410,000.00	410,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,000.00	200,000.00	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 NET POSITION (C + D4)			200,000.00	200,000.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,717,712.00	5,917,712.00	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,717,712.00	5,917,712.00	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,717,712.00	5,917,712.00	3.5%
2) Ending Net Position, June 30 (E + F1e)			5,917,712.00	6,117,712.00	3.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,917,712.00	6,117,712.00	3.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	200,000.00	200,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	210,000.00	210,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			610,000.00	610,000.00	0.0%
TOTAL, REVENUES			610,000.00	610,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	410,000.00	410,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			410,000.00	410,000.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			410,000.00	410,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	610,000.00	610,000.00	0.0%
5) TOTAL, REVENUES			610,000.00	610,000.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		410,000.00	410,000.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			410,000.00	410,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			200,000.00	200,000.00	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 NET POSITION (C + D4)			200,000.00	200,000.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,717,712.00	5,917,712.00	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,717,712.00	5,917,712.00	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,717,712.00	5,917,712.00	3.5%
2) Ending Net Position, June 30 (E + F1e)			5,917,712.00	6,117,712.00	3.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,917,712.00	6,117,712.00	3.4%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

FUND 73: Foundation Private-Purpose Trust Fund

The Foundation Private-Purpose Fund is used to separate money received for student scholarships.

Funds accounted for in this fund may not be used to support SCSOS' own programs. Funds can only be expended for the specific purposes of the gift or bequest.

The principal revenues in this fund are the following:

- Donations
- Interest

Expense transactions in the Foundation Private-Purpose Fund record the allowable disbursements, such as student scholarships.



Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	225.00	225.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225.00	225.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			225.00	225.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			225.00	225.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	225.00	225.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	225.00	225.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225.00	225.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			225.00	225.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			225.00	225.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	225.00	225.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

SACS Supplemental



Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	60,978,384.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,450,483.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,009,351.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	869,641.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	576,458.00
4. Other Transfers Out	All	9200	7200-7299	2,945,667.00
5. Interfund Transfers Out	All	9300	7600-7629	1,828,645.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,216,877.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	11,276,899.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				21,723,538.00
D. Plus additional MOE expenditures:				
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	429,266.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				35,233,629.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				65.78
B. Expenditures per ADA (Line I.E divided by Line II.A)				535,628.29
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.)	29,975,240.52		799,126.65	
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)	29,975,240.52		799,126.65	
B. Required effort (Line A.2 times 90%)	26,977,716.47		719,213.99	
C. Current year expenditures (Line I.E and Line II.B)	35,233,629.00		535,628.29	
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00		183,585.70	
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 2027-28 may be reduced by the lower of the two percentages)	0.00%	25.53%
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

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(341,345.00)	0.00	(153,035.00)				
Other Sources/Uses Detail					39,055.00	1,828,645.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	169,319.00	0.00	131,342.00	0.00				
Other Sources/Uses Detail					549,283.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	2,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	19,693.00	0.00				
Other Sources/Uses Detail					429,266.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,500.00	39,055.00		

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	172,026.00	0.00						
Other Sources/Uses Detail					747,596.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	341,345.00	(341,345.00)	153,035.00	(153,035.00)	1,867,700.00	1,867,700.00	0.00	0.00

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(574,329.00)	0.00	(132,002.00)				
Other Sources/Uses Detail					53,329.00	2,577,685.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	184,666.00	0.00	108,153.00	0.00				
Other Sources/Uses Detail					747,566.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	2,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	21,849.00	0.00				
Other Sources/Uses Detail					407,869.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,500.00	39,055.00		
Fund Reconciliation								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	389,663.00	0.00						
Other Sources/Uses Detail					1,319,750.00	14,274.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	574,329.00	(574,329.00)	132,002.00	(132,002.00)	2,631,014.00	2,631,014.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):	25,540
County Office County Operations Grant ADA Standard Percentage Level:	2.00%

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2023-24)	22,699.30	23,766.57	N/A	Met
Second Prior Year (2024-25)	23,299.24	24,201.12	N/A	Met
First Prior Year (2025-26)	24,265.94	24,928.24	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 (2023-24)	32.67	287.06	23,766.57	21.75
Second Prior Year (2024-25)	23.71	308.19	24,201.12	18.58
First Prior Year (2025-26)	23.56	395.56	24,928.24	42.22
Historical Average:	26.65	330.27	24,298.64	27.52

County Office's County Operated Programs ADA Standard:

Budget Year (2026-27) (historical average plus 2%):	27.18	336.88	24,784.62	28.07
1st Subsequent Year (2027-28) (historical average plus 4%):	27.71	343.48	25,270.59	28.62
2nd Subsequent Year (2028-29) (historical average plus 6%):	28.25	350.09	25,756.56	29.17

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 (2026-27)	25.00	333.56	25,540.42	32.00
1st Subsequent Year (2027-28)	25.00	333.56	25,540.42	22.00
2nd Subsequent Year (2028-29)	25.00	333.56	25,540.42	22.00
Status:	Met	Met	Not Met	Not Met

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

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

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

Explanation:
(required if NOT met)

Pathways Charter Academy is anticipating a decrease, attributed to the phase-out of the Middle College Program. The county operations grant is adding a new non-classroom-based charter ADA.

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

2A-1. Calculating the County Office's LCFF Revenue Standard

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

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	N/A	N/A	N/A	N/A
a2.	Alternative Education Grant	N/A	N/A	N/A	N/A
b.	COE funded at Hold Harmless LCFF				
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)	0.00	0.00	0.00	0.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	24,928.24	25,540.42	25,540.42	25,540.42
b.	Prior Year ADA (Funded)		24,928.24	25,540.42	25,540.42
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column			
b1.	COLA percentage			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2)	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	23.56	25.00	25.00
b.	Prior Year ADA (Funded)		23.56	25.00
c.	Difference (Step 1a minus Step 1b)		1.44	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		6.11%	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			
b1.	COLA percentage (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2)	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	6.11%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	ADA (Funded) (Form A, line C3f)	42.22	32.00	22.00
b.	Prior Year ADA (Funded)		42.22	32.00
c.	Difference (Step 1a minus Step 1b)		(10.22)	(10.00)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-24.21%	-31.25%

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			
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)	-24.21%	-31.25%	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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Total weighted percent change (Step 3c in sections II, III and IV)	0.00%	0.00%	0.00%
LCFF Revenue Standard (line V-a, plus/minus 1%):	-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected local property taxes (Form 01, Objects 8021 - 8089)	2,232,050.00	2,234,276.00	2,234,276.00	2,234,276.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

2C. Calculating the County Office's Projected Change in LCFF Revenue

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	12,093,875.00	12,182,121.00	12,134,515.00	12,322,900.00
County Office's Projected Change in LCFF Revenue:		0.73%	-0.39%	1.55%
Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Not Met

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

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

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

Explanation
(required if NOT met)

The LCFF increase in the out year is attributed to the COLA.

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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	0.73%	-0.39%	1.55%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-4.27% to 5.73%	-5.39% to 4.61%	-3.45% to 6.55%

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 (2025-26)	39,490,236.00		
Budget Year (2026-27)	42,174,023.00	6.80%	Not Met
1st Subsequent Year (2027-28)	42,925,934.00	1.78%	Met
2nd Subsequent Year (2028-29)	43,492,004.00	1.32%	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)

The increase in salaries and benefits is primarily due to the addition of the three autism spectrum disorder (ASD) classrooms in Special Education, step-and-column advancements, and budgeting vacancies for the full year.

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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	0.73%	-0.39%	1.55%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.27% to 10.73%	-10.39% to 9.61%	-8.45% to 11.55%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.27% to 5.73%	-5.39% to 4.61%	-3.45% to 6.55%

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 (2025-26)	4,627,457.00		
Budget Year (2026-27)	4,498,278.00	-2.79%	No
1st Subsequent Year (2027-28)	4,498,278.00	0.00%	No
2nd Subsequent Year (2028-29)	4,498,278.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	14,171,820.00		
Budget Year (2026-27)	20,117,771.00	41.96%	Yes
1st Subsequent Year (2027-28)	20,319,523.00	1.00%	No
2nd Subsequent Year (2028-29)	20,865,413.00	2.69%	No

Explanation:
(required if Yes)

Other State revenue is projected to increase due to an increase in Special Education AB 602 revenue.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	27,397,046.00		
Budget Year (2026-27)	21,716,183.00	-20.74%	Yes
1st Subsequent Year (2027-28)	21,264,308.00	-2.08%	No
2nd Subsequent Year (2028-29)	21,611,708.00	1.63%	No

Explanation:
(required if Yes)

Other local revenue is projected to decrease due to lower district billback revenues for Special Education services as a result of increased AB 602 funding.

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

First Prior Year (2025-26)	1,713,504.00		
Budget Year (2026-27)	1,240,762.00	-27.59%	Yes
1st Subsequent Year (2027-28)	1,237,538.00	-0.26%	No
2nd Subsequent Year (2028-29)	1,252,605.00	1.22%	No

Explanation:
(required if Yes)

The decrease in books and supplies is the result of the removal of low-incident and Medi-Cal mini-grants.

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

First Prior Year (2025-26)	13,631,113.00		
Budget Year (2026-27)	9,560,351.00	-29.86%	Yes
1st Subsequent Year (2027-28)	9,360,272.00	-2.09%	No
2nd Subsequent Year (2028-29)	9,346,067.00	-0.15%	No

Explanation:
(required if Yes)

Services and other operating expenditures are projected to decrease due to reduced contracted substitute costs in Special Education and lower contracted services expenditures on Student Support and Outreach.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2025-26)	46,196,323.00		
Budget Year (2026-27)	46,332,232.00	0.29%	Met
1st Subsequent Year (2027-28)	46,082,109.00	-0.54%	Met
2nd Subsequent Year (2028-29)	46,975,399.00	1.94%	Met

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

First Prior Year (2025-26)	15,344,617.00		
Budget Year (2026-27)	10,801,113.00	-29.61%	Not Met
1st Subsequent Year (2027-28)	10,597,810.00	-1.88%	Met
2nd Subsequent Year (2028-29)	10,598,672.00	0.01%	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 MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

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

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

The decrease in books and supplies is the result of the removal of low-incident and Medi-Cal mini-grants.

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

Services and other operating expenditures are projected to decrease due to reduced contracted substitute costs in Special Education and lower contracted services expenditures on Student Support and Outreach.

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	16,945,562.00	508,366.86	480,985.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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 (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,422,292.32	2,491,627.77	3,048,919.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,422,292.32	2,491,627.77	3,048,919.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	48,445,846.37	49,832,555.42	60,978,384.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	8,424,110.69	8,239,703.97	8,783,983.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	56,869,957.06	58,072,259.39	69,762,367.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	4.30%	4.30%	4.40%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.40%	1.40%	1.50%

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 (2023-24)	1,620,263.13	13,126,776.45	N/A	Met
Second Prior Year (2024-25)	3,225,040.29	11,744,048.09	N/A	Met
First Prior Year (2025-26)	2,198,920.00	14,015,564.00	N/A	Met
Budget Year (2026-27) (Information only)	70,317.00	16,945,562.00		

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

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

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

Explanation:
(required if NOT met)

7. **CRITERION: Fund and Cash Balances**

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²
1.7%	0 to \$7,913,999
1.3%	\$7,914,000 to \$19,788,999
1.0%	\$19,789,000 to \$89,047,000
0.7%	\$89,047,001 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:	59,655,246.00
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 MYR, 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?

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):	9,180,334.00	9,180,334.00	9,180,334.00

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 (2023-24)	11,546,595.00	11,898,537.99	N/A	Met
Second Prior Year (2024-25)	12,127,214.00	13,541,738.29	N/A	Met
First Prior Year (2025-26)	14,780,723.00	16,766,778.00	N/A	Met
Budget Year (2026-27) (Information only)	18,965,698.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	23,572,964.00	Met

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

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

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

Explanation:
(required if NOT met)

8. **CRITERION: Reserves**

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$90,000 (greater of)	0	to \$7,913,999
4% or \$396,000 (greater of)	\$7,914,000	to \$19,788,999
3% or \$792,000 (greater of)	\$19,789,000	to \$89,047,000
2% or \$2,671,000 (greater of)	\$89,047,001	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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	59,655,246.00	59,919,669.00	60,560,900.00
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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	59,655,246.00	59,919,669.00	60,560,900.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	9,180,334.00	9,180,334.00	9,180,334.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	59,655,246.00	59,919,669.00	60,560,900.00
4. Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,789,657.38	1,797,590.07	1,816,827.00
6. Reserve Standard - by Amount (From percentage level chart above)	792,000.00	792,000.00	792,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,789,657.38	1,797,590.07	1,816,827.00

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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,982,762.30	2,995,984.00	3,028,045.00
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	2,982,762.30	2,995,984.00	3,028,045.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.00%	5.00%	5.00%
County Office's Reserve Standard			
(Section 8A, Line 7):	1,789,657.38	1,797,590.07	1,816,827.00
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT
met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

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?

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)?

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 (2025-26)	(850,076.00)			
Budget Year (2026-27)	(677,590.00)	(172,486.00)	(20.3%)	Not Met
1st Subsequent Year (2027-28)	(774,163.00)	96,573.00	14.3%	Not Met
2nd Subsequent Year (2028-29)	(677,590.00)	(96,573.00)	(12.5%)	Not Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2025-26)	39,055.00			
Budget Year (2026-27)	53,329.00	14,274.00	36.5%	Met
1st Subsequent Year (2027-28)	53,329.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	53,329.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2025-26)	1,828,645.00			
Budget Year (2026-27)	2,577,685.00	749,040.00	41.0%	Not Met
1st Subsequent Year (2027-28)	2,577,685.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	2,577,682.00	(3.00)	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

An increase in contribution in the next subsequent year is a result of a decrease in restricted funds in the next budget year.

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)

An increase in transfers is due to increased transfers into Fund 63 for the medical assisting and cosmetology programs.

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, 2026
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	38	Special Reserve Capital Outlay	01-0000	18,040,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund	01-0000	20,951

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Certificated of Participation	20	Special Reserve Capital Outlay	01-0000	2,646,336
TOTAL:				20,707,287

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)	(2028-29)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	515,594	1,205,603	1,163,129	1,205,445
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Certificated of Participation				
Total Annual Payments:	515,594	1,205,603	1,163,129	1,205,445
Has total annual payment increased over prior year (2025-26)?	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)

Long-term commitments are funded through rent collection and the unrestricted general fund.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the county office's OPEB:	
a.	Are they lifetime benefits?	No
b.	Do benefits continue past age 65?	No

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

CTA-The County Office will contribute sixty-five percent (65%) of the amount of the CAP described in Article 27, Section B, in effect for the school year the retirement is effective (e.g., retirement effective June 30, 2018, CAP rate for 2017-2018 applies) multiplied by the percentage of eligible benefits. For example, a unit member works for SCSOS for 12 years and retires from SCSOS. The benefit cap at the time of retirement is \$1,125. This unit member would be eligible for 60% (12/20) of the full benefit. In this example, the unit member would receive \$438.75 a month ($\$1,125 \times 65\% = \$731.25 \times 60\% = \438.75) until age 65 or upon the death of the retiree. CSEA - Must have earned a minimum of 20 years of service, regardless of whether years of service were full-time or part-time with SCSOS to be fully vested (100%) for retiree health benefits. If a unit member completes less than twenty (20) years of service with SCSOS, the percentage of eligible benefits will be determined by dividing the number of years worked for SCSOS by twenty (20).

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
		5,917,712	0

4.	OPEB Liabilities	
a.	Total OPEB liability	4,702,747.00
b.	OPEB plan(s) fiduciary net position (if applicable)	0.00
c.	Total/Net OPEB liability (Line 4a minus Line 4b)	4,702,747.00
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.	Mar 13, 2025

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
5.	OPEB Contributions		
a.	OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00
b.	OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	307,193.00	307,193.00
c.	Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	182,076.00	257,607.00
d.	Number of retirees receiving OPEB benefits	9.00	9.00

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)"

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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	83.95	85.95	85.95	85.95

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

No	No	No
----	----	----

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	91,592		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

6.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1,309,829	1,309,829	1,309,829
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified (non-management) FTE positions	258.79	274.30	274.30	274.30

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
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

154,154

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

6. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

Yes	Yes	Yes
-----	-----	-----

2. Total cost of H&W benefits

1,562,779	1,562,779	1,562,779
-----------	-----------	-----------

3. Percent of H&W cost paid by employer

--	--	--

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

0.0%	0.0%	0.0%
------	------	------

Classified (Non-management) Prior Year Settlements

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
1.5%	1.5%	1.5%

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

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	42.50	46.30	46.30	46.30

**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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

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

--	--	--

**Management/Supervisor/Confidential
Step and Column Adjustments**

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

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

--	--	--

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

1. Are costs of other benefits included in the budget and MYPs?

--	--	--

2. Total cost of other benefits

--	--	--

3. Percent change in cost of other benefits over prior year

--	--	--

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

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

Jun 17, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	Yes
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)



BOARD AGENDA ITEM: Investment Statements

BOARD MEETING DATE: June 10, 2026

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Ron Sherrod

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

The Investment Statement as of March 31, 2026 from the County Treasurer will be presented.

Nicholas F. Valencia
Treasurer-Tax Collector



Christina N. Hernandez
Assistant Treasurer-Tax Collector

April 27, 2026

To: Sutter County Board of Supervisors

Re: Sutter County Investment Portfolio Report for March 31, 2026

Following is the Sutter County Investment Portfolio report as of March 31, 2026. The schedule includes all short-term, mid-term and long-term investments held at the conclusion of business on the final day of the month. The Sutter County Treasurer and Tax Collector is given authority over the pooled investment portfolio through Board delegation pursuant to Government Code §27000.1. Investment activities of the pooled treasury are governed by Government Code §53601 as incorporated in the Sutter County Investment Policy. Investment of the county's, school districts' and special districts' surplus funds start with the objective of safety of the principle to minimize possibility losses. Following safety is the liquidity objective to provide coverage of day-to-day operations and to meet contingency as they arise. The final objective is earning a reasonable return or yield on the funds invested. The Sutter County Investment Policy may be found on the Treasurer's webpage at: <https://www.suttercounty.org/government/county-departments/treasurer-tax-collector>

As Treasurer and Tax Collector, I certify that this document reflects the government agencies' pooled investments and that all investments are in compliance with the County of Sutter Investment Policy.

The combined cash and investments in the county treasury total \$492,719,437.18 and will provide sufficient cash flow liquidity to meet estimated pooled treasury expenditures for the next six months.

Invested treasury funds total \$491,340,564.20 with \$194,672,325.19 under the management of the Local Agency Investment Fund, California Asset Management Program, CalTrust, and Money Market Mutual Funds with US Bank and Five Star Bank. The Bank of New York, which provides third-party safekeeping services to Sutter County, provides market value data. The average dollar-weighted maturity of invested funds is 717 days.

Investments are selected based on criteria contained in the Sutter County Investment Policy, which emphasizes safety, liquidity, yield, and diversification. Therefore, the interest rates will fluctuate, and the types of investments will vary depending upon county needs and market availability on a particular day.

Respectfully submitted,

A handwritten signature in blue ink that reads "Nicholas Valencia".

Nicholas F. Valencia
Treasurer-Tax Collector

SUTTER COUNTY
INVESTMENT PORTFOLIO
March 31, 2026



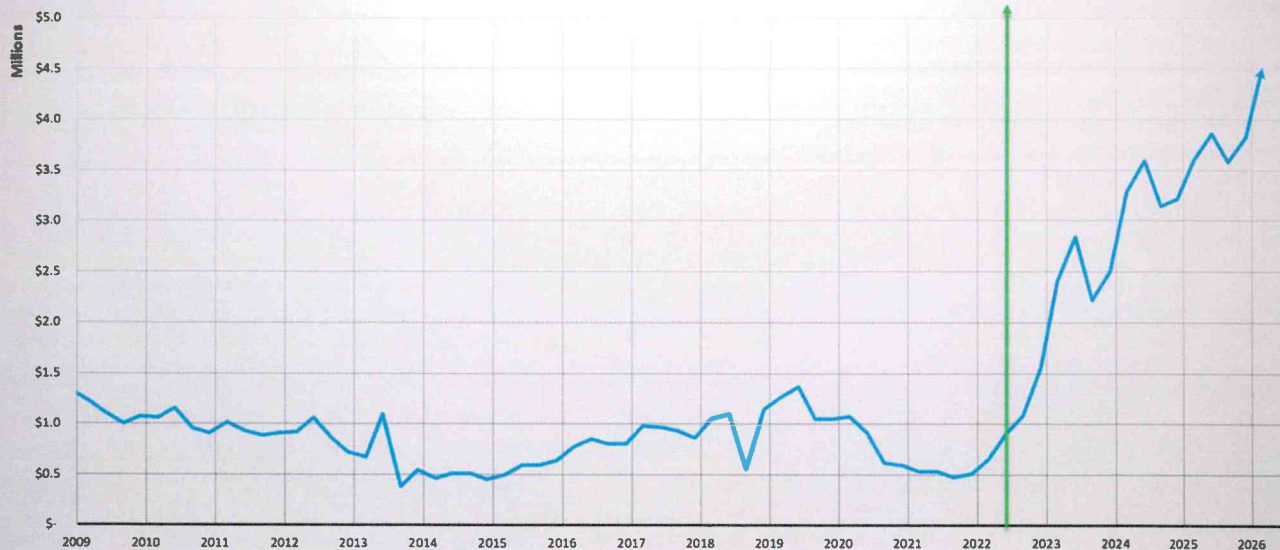
TREASURY						DATE	DATE	TOTAL			
NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	MATURES	DAYS	CURRENT	RATE	
MANAGED FUNDS											
2026-00A	CAMP	0	36,931,031.13	36,931,031.13	36,931,031.13	N/A	N/A	N/A	3.8000%	3.8000%	
2026-00B	LAIFSTATE POOL/SAC	0	69,462,148.30	69,462,148.30	69,462,148.30	N/A	N/A	N/A	3.8200%	3.8200%	
2026-00C	LAIFSTATE POOL/SAC (Cemetery)	0	4,092,881.17	4,092,881.17	4,092,881.17	N/A	N/A	N/A	3.8200%	3.8200%	
2026-00D	CALTRUST	0	36,181,373.75	36,181,373.75	36,181,373.75	N/A	N/A	N/A	3.7700%	3.7700%	
2026-00E	USBANK SWEEP	0	17,946,506.57	17,946,506.57	17,946,506.57	N/A	N/A	N/A	3.2420%	3.2420%	
2026-00F	FSB MONEY MARKET	0	30,058,384.27	30,058,384.27	30,058,384.27	N/A	N/A	N/A	3.8710%	3.8710%	
TOTAL MANAGED FUNDS			194,672,325.19	194,672,325.19	194,672,325.19						
AGENCIES NOTES											
21050	FHLB (FEDERAL HOME LOAN BANK)	3130AMK87	4,000,000.00	3,983,400.00	4,000,000.00	05/29/21	05/29/26	1,826	1.0500%	1.0500%	
21052	FHLB (FEDERAL HOME LOAN BANK)	3130AMM02	2,000,000.00	2,983,650.00	3,000,000.00	09/08/21	09/08/26	1,826	0.9100%	0.9100%	
21054	FHLB (FEDERAL HOME LOAN BANK)	3130AMPJ5	2,000,000.00	1,988,320.00	2,000,000.00	09/16/21	09/16/26	1,826	0.9800%	0.9500%	
21129/21132	FFCB (FEDERAL FARM CREDIT BANK)	3133ENHVS	4,000,000.00	3,978,280.00	4,000,000.00	12/22/21	05/22/26	1,843	1.4000%	1.3900%	
21086	FHLB (FEDERAL HOME LOAN BANK)	3130AMT28	2,000,000.00	1,986,660.00	2,000,000.00	09/30/21	09/30/26	1,826	1.0100%	1.0000%	
21085	FFCB (FEDERAL FARM CREDIT BANK)	3133EM3T7	3,999,599.12	3,952,080.00	4,000,000.00	09/01/21	09/01/26	1,826	0.8600%	0.8700%	
21090	FHLB (FEDERAL HOME LOAN BANK)	3130ANRR3	4,000,000.00	3,948,560.00	4,000,000.00	09/17/21	09/17/26	1,826	1.0100%	1.0000%	
21127	FHLB (FEDERAL HOME LOAN BANK)	3130APV05	3,649,662.41	3,591,417.50	3,650,000.00	12/16/21	12/01/26	1,811	1.4000%	1.3750%	
21125	FFCB (FEDERAL FARM CREDIT BANK)	3133ENHC7	4,000,000.00	3,939,040.00	4,000,000.00	12/16/21	12/14/26	1,824	1.6200%	1.6000%	
21130	FFCB (FEDERAL FARM CREDIT BANK)	3133ENJCS	4,000,000.00	3,924,840.00	4,000,000.00	12/22/21	12/22/26	1,826	1.3100%	1.2900%	
21121	FHLB (FEDERAL HOME LOAN BANK)	3130AQ5P4	2,000,000.00	1,988,560.00	2,000,000.00	12/30/21	12/30/26	1,826	1.6400%	1.6100%	
21128	FHLB (FEDERAL HOME LOAN BANK)	3130AQDD0	2,500,000.00	2,457,150.00	2,500,000.00	12/30/21	12/30/26	1,826	1.4800%	1.4500%	
22002	FFCB (FEDERAL FARM CREDIT BANK)	3133ENK34	3,985,467.40	3,928,620.00	4,000,000.00	01/12/22	01/11/27	1,825	1.5000%	1.4700%	
22003	FHLB (FEDERAL HOME LOAN BANK)	3130AQM04	4,000,000.00	3,933,920.00	4,000,000.00	01/28/22	01/28/27	1,826	1.7800%	1.7500%	
22009	FHLB (FEDERAL HOME LOAN BANK)	3130AQWC3	3,500,000.00	3,446,560.00	3,500,000.00	02/28/22	02/24/27	1,822	2.0800%	2.0500%	
22026	FHLB (FEDERAL HOME LOAN BANK)	3130ARJH5	3,968,658.30	3,971,360.00	4,000,000.00	04/22/22	04/22/27	1,826	3.1700%	3.1500%	
22028	FHLB (FEDERAL HOME LOAN BANK)	3130ARPB1	4,000,000.00	3,978,720.00	4,000,000.00	04/28/22	04/28/27	1,826	3.5200%	3.5000%	
25026	FHLB (FEDERAL HOME LOAN BANK)	3130B85S8	2,000,000.00	1,989,660.00	2,000,000.00	09/23/25	09/23/28	1,068	4.3000%	4.3000%	
26028	FNMA (FANNIE MAE)	3138GCVG7	10,000,000.00	9,986,900.00	10,000,000.00	03/26/26	03/26/29	1,068	4.2800%	4.2500%	
26038	FNMA (FANNIE MAE)	3138GCZJ7	10,000,000.00	10,000,000.00	10,000,000.00	03/31/26	03/29/29	1,094	4.1800%	4.1800%	
24180	FHLMC (FREDDIE MAC)	3134HAH30	5,000,000.00	5,001,500.00	5,000,000.00	12/04/24	09/04/29	1,843	4.6000%	4.6000%	
25089	FNMA (FANNIE MAE)	3138GCAV3	10,000,000.00	9,878,300.00	10,000,000.00	12/15/25	09/05/30	1,833	3.7700%	3.7200%	
25092	FNMA (FANNIE MAE)	3138GCAV5	10,000,000.00	9,888,300.00	10,000,000.00	12/17/25	09/17/30	1,843	3.9400%	3.9000%	
25027	FFCB (FEDERAL FARM CREDIT BANK)	3133ETM80	5,000,000.00	4,988,950.00	5,000,000.00	09/24/25	09/24/30	1,826	4.6600%	4.6500%	
25036	FHLB (FEDERAL HOME LOAN BANK)	3130B85V9	5,000,000.00	4,982,850.00	5,000,000.00	07/09/25	07/09/30	1,826	4.6800%	4.6500%	
25091	FHLMC (FREDDIE MAC)	3134HCHM4	10,000,000.00	9,915,400.00	10,000,000.00	12/16/25	12/16/30	1,826	4.0300%	4.0000%	
26041	FHLB (FEDERAL HOME LOAN BANK)	3130B9YD6	10,000,000.00	10,000,000.00	10,000,000.00	03/30/26	03/24/31	1,820	4.5000%	4.5000%	
26027	FHLB (FEDERAL HOME LOAN BANK)	3130B9XV6	10,000,000.00	10,003,900.00	10,000,000.00	03/25/26	03/25/31	1,828	4.3500%	4.3500%	
26031	FHLB (FEDERAL HOME LOAN BANK)	3130B9ZM5	10,000,000.00	10,000,000.00	10,000,000.00	03/30/26	03/25/31	1,821	4.5000%	4.5000%	
26029	FHLB (FEDERAL HOME LOAN BANK)	3130B9ZS2	15,000,000.00	14,965,650.00	15,000,000.00	03/25/26	03/25/31	1,828	4.5100%	4.5000%	
26030	FHLB (FEDERAL HOME LOAN BANK)	3130BA2L0	10,000,000.00	10,000,000.00	10,000,000.00	03/30/26	03/25/31	1,821	4.6500%	4.6500%	
26039	FNMA (FANNIE MAE)	3138GCZH1	10,000,000.00	10,000,000.00	10,000,000.00	03/31/26	03/27/31	1,822	4.2700%	4.2700%	
TOTAL AGENCY NOTES			190,841,385.23	189,580,177.50	190,650,000.00						
MEDIUM TERM NOTES											
21063	BANK OF AMERICA CORP (BAC)	06048MM49	2,000,000.00	1,991,720.00	2,000,000.00	08/15/21	09/15/26	1,826	2.0100%	2.0000%	
21081	BANK OF AMERICA CORP (BAC)	06048WNZ2	2,000,000.00	1,987,300.00	2,000,000.00	08/26/21	09/26/26	1,826	1.2700%	1.2500%	
21106	J.P. MORGAN CHASE & CO (JPM)	48128G5U0	2,000,000.00	1,958,180.00	2,000,000.00	10/29/21	10/29/26	1,826	1.5100%	1.4800%	
22011	HONEYWELL INTERNATIONAL (HON)	438518BL8	2,005,525.80	1,982,200.00	2,000,000.00	02/14/22	11/01/26	1,721	2.5200%	2.5000%	
21120	PUBLIC STORAGE (PSA)	74460DAG4	3,483,561.25	3,438,254.75	3,495,000.00	12/03/21	11/09/26	1,802	1.5200%	1.5000%	
21115	J.P. MORGAN CHASE & CO (JPM)	48130UZH1	4,000,000.00	3,426,320.00	4,000,000.00	11/30/21	11/30/26	1,826	1.7500%	1.5000%	
22025	MASTERCARD INC	57638QAR5	4,007,462.69	3,988,840.00	4,000,000.00	04/12/22	03/29/27	1,809	3.3300%	3.3000%	
22055	TSMC ARIZONA CORP	872898AF8	2,199,534.66	2,192,278.00	2,200,000.00	09/29/22	04/22/27	1,759	3.9800%	3.8750%	
22056	BEVERLY HILLS CA PUBLIC RNG	088009KB6	1,748,186.59	1,747,800.00	1,800,000.00	09/28/22	09/01/27	1,799	1.3700%	1.3270%	
23028	3M COMPANY (MMM)	88579YAY7	2,924,068.70	2,941,230.00	3,000,000.00	02/09/23	10/15/27	1,710	2.6300%	2.8750%	
23029	UNITEDHEALTH GROUP (UNH)	91324PDE9	1,955,794.57	1,983,500.00	2,000,000.00	02/08/23	10/15/27	1,710	3.0000%	2.9600%	
23027	PROCTER & GAMBLE (PG)	742718FZ7	2,985,684.17	3,003,660.00	3,000,000.00	02/08/23	01/26/28	1,813	3.9500%	3.9500%	
26035	MORGAN STANLEY PVT BANK	61778NZU0	9,980,510.00	9,985,000.00	10,000,000.00	03/30/26	11/17/28	963	4.2200%	4.2040%	
25090	J.P. MORGAN CHASE & CO (JPM)	46632FVZ4	10,000,000.00	9,924,100.00	10,000,000.00	12/15/25	12/14/29	1,480	4.2800%	4.2500%	
26034	PUBLIC STORAGE (PSA)	74484AAC5	4,983,750.00	4,998,000.00	5,000,000.00	03/30/26	07/01/30	1,554	4.3800%	4.3750%	
26036	JOHN DEERE CAPITAL CORP (DE)	24422EYF0	4,983,560.00	4,982,950.00	5,000,000.00	03/30/26	10/15/30	1,680	4.3800%	4.3750%	
26012	SHELL FINANCE US INC (RDSALN)	822905AN5	4,985,596.70	4,951,050.00	5,000,000.00	03/17/26	11/09/30	1,686	4.1700%	4.1250%	
26015	ALPHABET INC	02079KAVW7	4,985,500.00	4,985,150.00	5,000,000.00	03/18/26	11/15/30	1,703	4.1300%	4.1000%	
26014	META PLATFORMS INC	30303MAB8	4,980,850.00	4,948,300.00	5,000,000.00	03/18/26	11/15/30	1,703	4.2400%	4.2000%	
26011	AMERICAN HONDA FINANCE (HNDAA)	02885WGS4	4,971,933.65	4,901,050.00	5,000,000.00	03/17/26	01/08/31	1,758	4.5400%	4.4500%	
26032	CATERPILLAR FINL SERVICE (CAT)	14913UBH2	4,946,225.00	4,955,450.00	5,000,000.00	03/30/26	01/08/31	1,745	4.1800%	4.1500%	
26013/26033	TOYOTA MOTOR CREDIT CORP	86236TPH2	9,862,530.00	9,863,500.00	10,000,000.00	03/18/26	01/10/31	1,759	4.2800%	4.2000%	
26016	AMAZON.COM INC	02313DD05	4,988,550.00	4,961,850.00	5,000,000.00	03/18/26	03/13/31	1,821	4.2800%	4.2500%	
26026	J.P. MORGAN CHASE & CO (JPM)	46632FZ85	5,000,000.00	4,967,100.00	5,000,000.00	03/24/26	03/24/31	1,826	4.5300%	4.5000%	
TOTAL MEDIUM TERM NOTES			106,026,853.78	104,978,562.75	106,495,000.00						
TOTAL POOL INVESTMENTS			491,340,564.20	489,231,065.44	491,817,325.19			AVERAGE	1.724	3.66011%	3.64080%

**SUTTER COUNTY POOLED TREASURY
INVESTMENT PORTFOLIO
March 31, 2026**

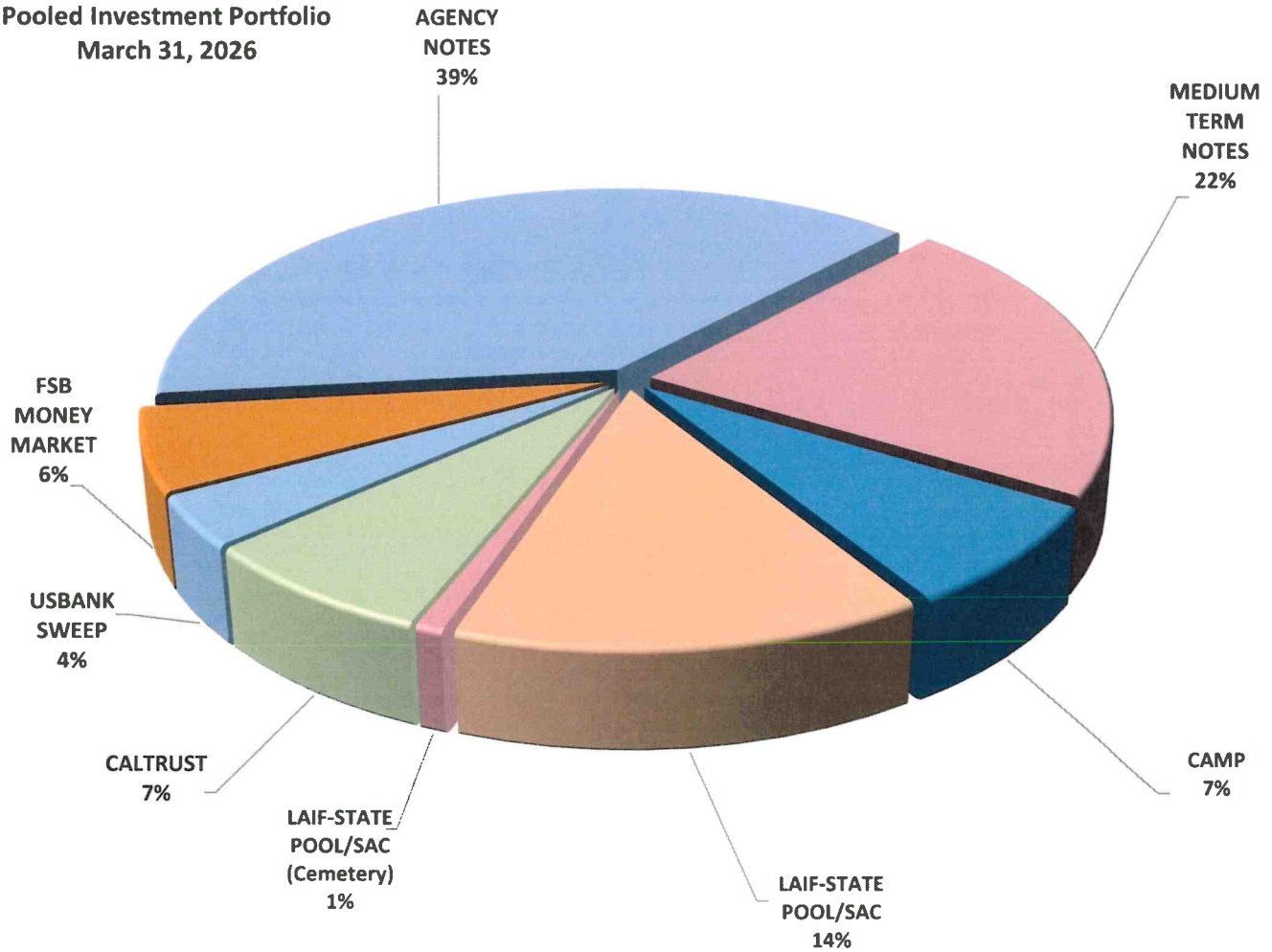


Date	Returns	Date	Returns
Dec-08	\$ 1,327,505.19	Sep-17	\$ 933,671.44
Mar-09	\$ 1,230,874.94	Dec-17	\$ 866,547.85
Jun-09	\$ 1,103,630.93	Mar-18	\$ 1,044,688.77
Sep-09	\$ 1,000,109.72	Jun-18	\$ 1,092,422.55
Dec-09	\$ 1,077,308.07	Sep-18	\$ 559,834.53
Mar-10	\$ 1,057,040.73	Dec-18	\$ 1,147,735.95
Jun-10	\$ 1,149,398.51	Mar-19	\$ 1,263,451.85
Sep-10	\$ 958,179.75	Jun-19	\$ 1,359,952.68
Dec-10	\$ 913,377.75	Sep-19	\$ 1,053,507.22
Mar-11	\$ 1,011,239.80	Dec-19	\$ 1,049,032.20
Jun-11	\$ 936,574.38	Mar-20	\$ 1,072,283.35
Sep-11	\$ 884,977.72	Jun-20	\$ 910,205.61
Dec-11	\$ 911,816.07	Sep-20	\$ 620,706.57
Mar-12	\$ 925,800.61	Dec-20	\$ 595,522.12
Jun-12	\$ 1,059,009.68	Mar-21	\$ 528,109.19
Sep-12	\$ 864,582.60	Jun-21	\$ 535,098.68
Dec-12	\$ 719,464.94	Sep-21	\$ 475,724.86
Mar-13	\$ 672,416.61	Dec-21	\$ 514,370.48
Jun-13	\$ 1,092,580.59	Mar-22	\$ 656,763.85
Sep-13	\$ 378,707.05	Jun-22	\$ 911,607.17
Dec-13	\$ 544,660.55	Sep-22	\$ 1,080,126.56
Mar-14	\$ 458,636.34	Dec-22	\$ 1,557,112.34
Jun-14	\$ 505,373.75	Mar-23	\$ 2,404,400.66
Sep-14	\$ 513,869.30	Jun-23	\$ 2,835,890.76
Dec-14	\$ 457,447.53	Sep-23	\$ 2,216,514.11
Mar-15	\$ 500,133.88	Dec-23	\$ 2,498,853.29
Jun-15	\$ 588,831.54	Mar-24	\$ 3,292,188.99
Sep-15	\$ 597,963.88	Jun-24	\$ 3,591,080.90
Dec-15	\$ 643,695.13	Sep-24	\$ 3,143,655.07
Mar-16	\$ 781,708.84	Dec-24	\$ 3,217,596.53
Jun-16	\$ 851,317.38	Mar-25	\$ 3,605,385.68
Sep-16	\$ 805,491.03	Jun-25	\$ 3,860,526.69
Dec-16	\$ 806,403.36	Sep-25	\$ 3,575,041.28
Mar-17	\$ 973,820.54	Dec-25	\$ 3,823,246.15
Jun-17	\$ 966,415.99	Mar-26	\$ 4,517,774.51

**SUTTER COUNTY QUARTERLY INVESTMENT EARNINGS
2009-2026**

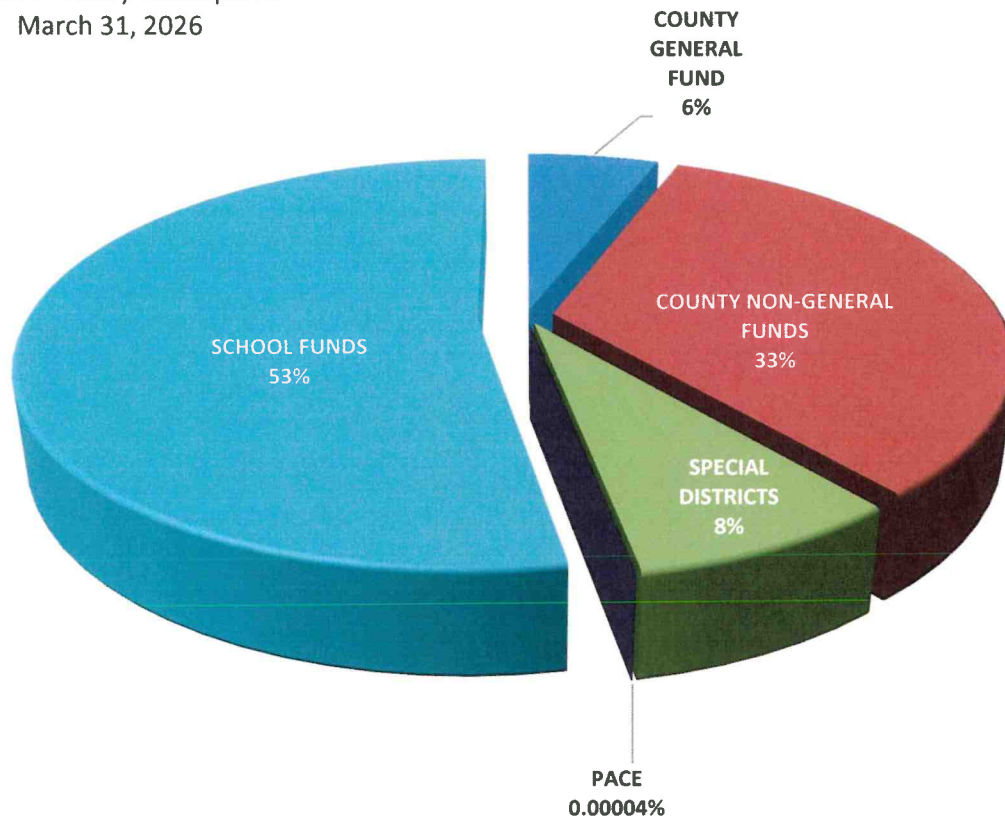


**Sutter County
Pooled Investment Portfolio
March 31, 2026**



	<u>BOOK VALUE</u>	<u>PERCENTAGE OF MANAGED PORTFOLIO</u>	<u>INVESTED % OF POOLED PORTFOLIO</u>	<u>AVERAGE DAYS TO MATURITY</u>	<u>AVERAGE YIELD</u>
CAMP	\$36,931,031.13	7.52%	7.58%	1	3.80%
LOCAL AGENCY INVESTMENT FUND (COUNTY)	69,462,148.30	14.14%	14.26%	1	3.83%
LOCAL AGENCY INVESTMENT FUND (CEMETERY)	4,092,881.17	0.83%		1	3.83%
MONEY MARKET MUTUAL FUND	48,004,890.84	9.77%	9.85%	1	3.56%
CALTRUST	36,181,373.75	7.36%	7.43%	1	3.77%
MEDIUM TERM NOTES	106,026,853.78	21.58%	21.76%	981	3.36%
AGENCY NOTES	<u>190,641,385.23</u>	<u>38.80%</u>	<u>39.13%</u>	<u>834</u>	<u>2.87%</u>
TOTAL MANAGED INVESTMENTS	\$491,340,564.20	100.00%	100.00%	<u>810</u>	<u>3.66%</u>
LESS: LAIF FUNDS NOT POOLED	<u>4,092,881.17</u>	<u>0.83%</u>			
TOTAL POOLED INVESTMENTS	<u>\$487,247,683.03</u>	<u>99.17%</u>	<u>100.00%</u>	<u>810</u>	<u>3.66%</u>

Sutter County
Pooled Treasury Participants
March 31, 2026



The Pooled Treasury is comprised of over 276 separate funds representing the County’s General Fund, County Non-General funds, special districts, school districts, and funds collected and held for the various PACE programs that are authorized by the City of Yuba City.

At the close of business March 31, 2026, pool participants’ cash and investment balances consisted of the following:

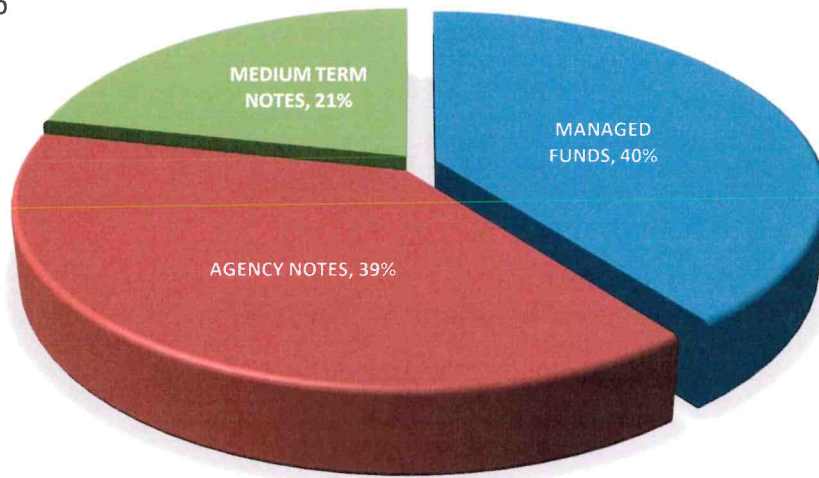
COUNTY GENERAL FUND	5.71%
COUNTY NON-GENERAL FUNDS	33.48%
SPECIAL DISTRICTS	7.91%
PACE	0.00%
SCHOOL FUNDS	<u>52.90%</u>

The pooled portfolio is comprised of three major classes of assets. As of March 31, 2026, agency notes made up 39%, medium term notes represented 22% and funds under management within the Local Area Investment Fund (LAIF), the California Asset Management Program (CAMP), Investment Trust of California (CalTRUST), US Bank, and Five Star Bank completing the portfolio at 40%.

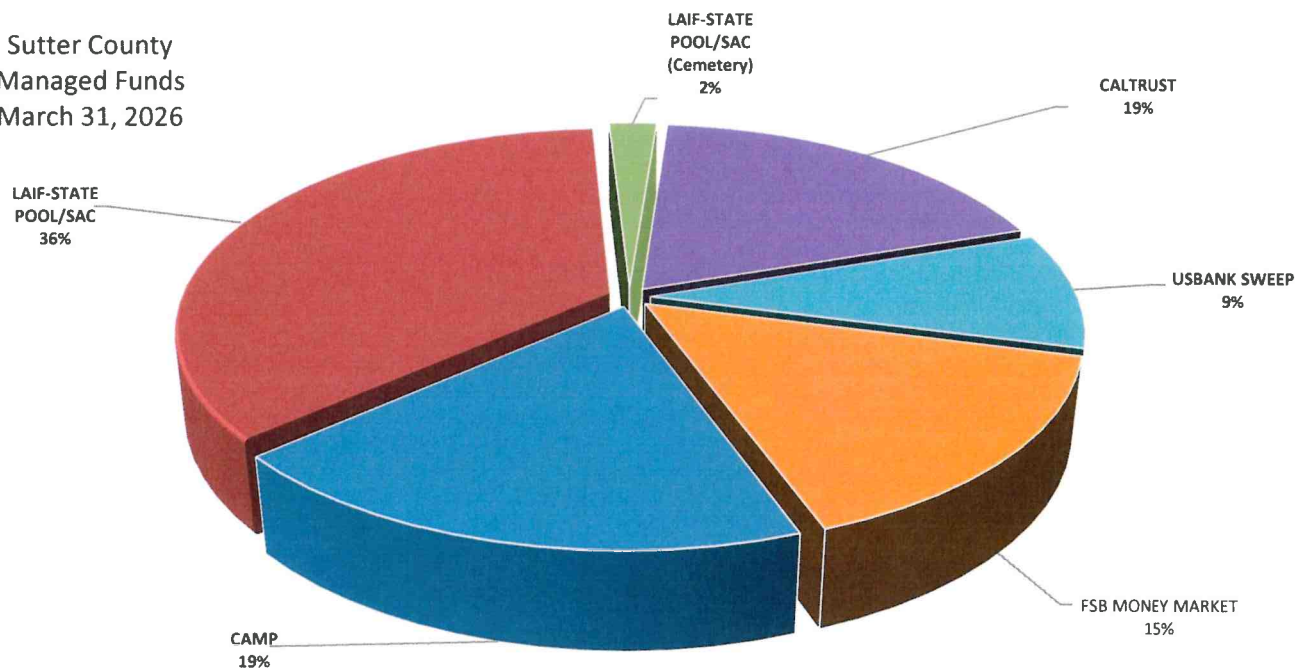
All assets are in compliance with the Sutter County Investment Policy and adhere to the requirements of California Government Code §53601-§53645 and §16429.1-§16429.3, which relate to the investing in the Local Area Investment Fund (LAIF)

Within the three major classes of assets the portfolio is further diversified, again, operating within the constraints of California Government Code and the Sutter County Investment Policy. The following charts provide a quick glance of the make-up of each category.

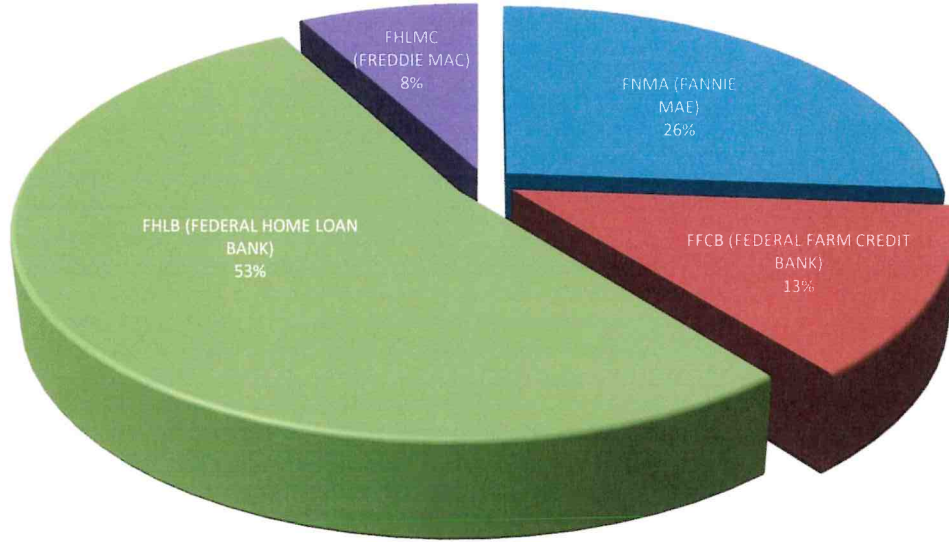
Sutter County
Investment Portfolio
Categories
March 31, 2026



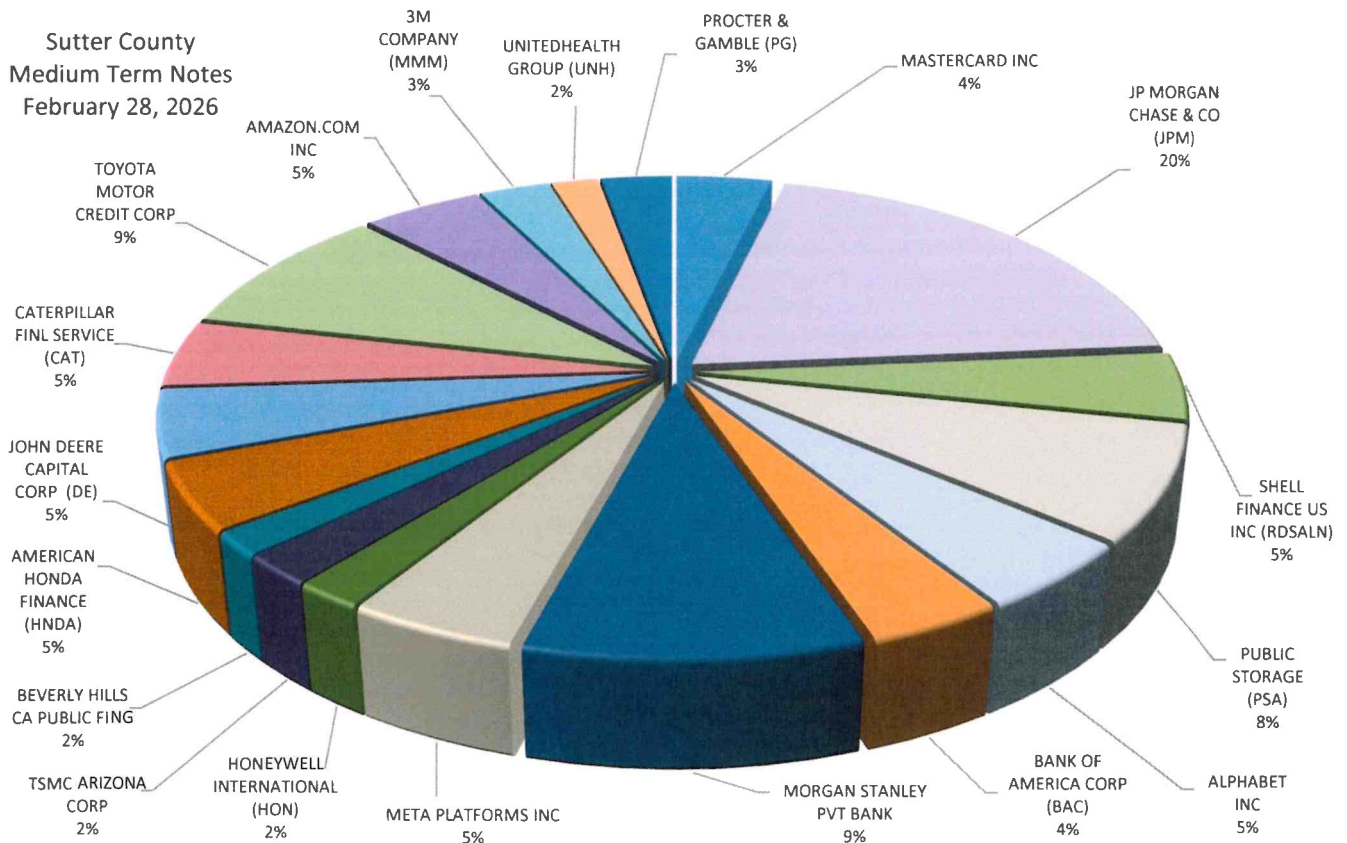
Sutter County
Managed Funds
March 31, 2026



Sutter County
Agency Notes
March 31, 2026

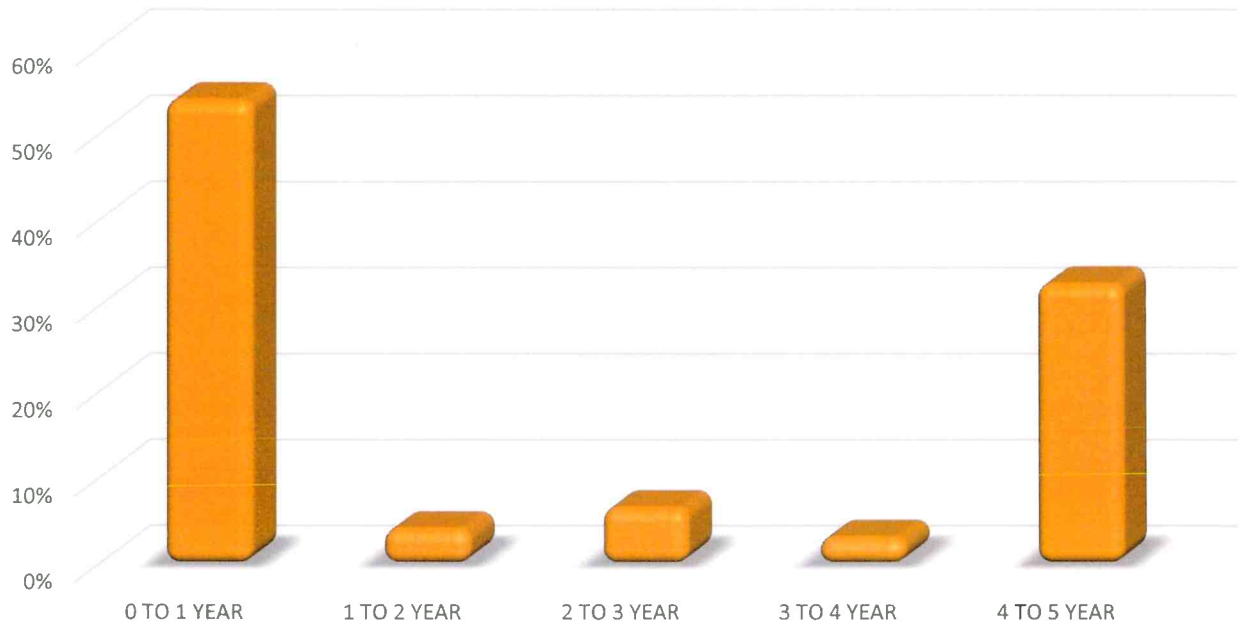


Sutter County
Medium Term Notes
February 28, 2026



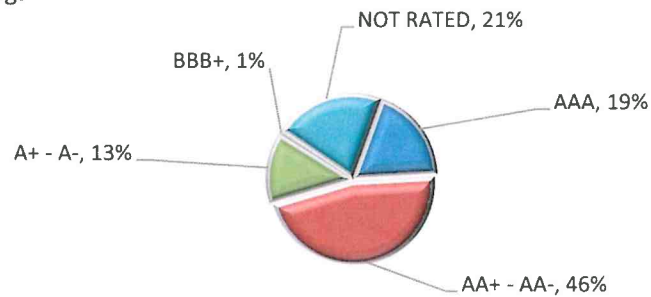
All investments conform to California Government Code §56301 with maturities of no more than five years.

Sutter County Pooled Portfolio Aging March 31, 2026



Investments in the pool must have a category rating of A or better at the time of purchase, as prescribed in the Sutter County Investment Policy, with the exception of LAIF, which is authorized in GC §16429.1-§16429.3.

Sutter County Pooled Portfolio Asset Ratings March 31, 2026



BOARD AGENDA ITEM: Donations

BOARD MEETING DATE: June 10, 2026

AGENDA ITEM SUBMITTED FOR:	PREPARED BY:
<u> </u> Action	<u>Maggie Navarro</u>
<u> </u> Reports/Presentation	SUBMITTED BY:
<u> X </u> Information	<u>Ron Sherrod</u>
<u> </u> Public Hearing	PRESENTING TO BOARD:
<u> </u> Other (specify)	<u>Ron Sherrod</u>

BACKGROUND AND SUMMARY INFORMATION:

<u>Donor</u>	<u>Value</u>	<u>Purpose</u>
Various SCSOS employees-Jean Wednesday	\$235.00	Spirit Mountain Run (Alpha Sigma Iota)

Total \$235.00

	<u>25-26 Year</u>	<u>Current Period</u>	<u>To Date</u>
Total Donations-Cash	\$15,428.00	\$235.00	\$15,663.00
Total Donations-Value	\$300.00	\$0.00	\$300.00
Total Donations	\$10,498.00	\$235.00	\$15,963.00

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE
GIFT AND DONATION FORM**

Donor Identification	<input checked="" type="radio"/> Individual	<input type="radio"/> Business
-----------------------------	---	--------------------------------

Donor Name: Various SCSOS employees Phone: _____
Address: _____ City/State _____ Zip: _____
Business only: Position: _____
Phone: _____ Type of Business: _____

Gift or Donation:	<input checked="" type="radio"/> Cash	<input type="radio"/> Check	Dollar Amount: \$ <u>\$ 235.00</u>
	<input type="radio"/> Other (List item below)		
Date of Donation: <u>5/28/2026</u>			

Jean Wednesday for SSO- Alpha Sigma Iota-Sutter Buttes Spirit Mountain Run-benefit children and families in need in the Sutter/Yuba area

Intent of Gift or Donation: Alpha Sigma Iota
Working Condition: _____
Estimated Dollar Value \$ _____
Donated To (Site/Program): _____
Site/Program Administrator: _____

	Typed Name	Signature
Asst. Superintendent/Director for Dept.:	_____	_____

Delivery Date: _____ Delivered By: _____
Received By: _____

For Business Office Use Only

Assistant Superintendent Business Services  _____
Signature

Revenue Code: 01-0010-0-8699-00-0000-0000-130-512-0000-00

Review Comments: _____

Board Agenda Date: _____

BOARD AGENDA ITEM: Anticipated Employee Salary Increases of \$10,000 or More During the 2025/26 School Year

BOARD MEETING DATE: June 10, 2026

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Ron Sherrod

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod, Asst. Superintendent,
Business Services

BACKGROUND AND SUMMARY INFORMATION:

Pursuant to Education Code Section 1302, the county superintendent of schools shall not increase by ten thousand dollars (\$10,000) or more the salary or bonus of any employee of the county office of education unless the matter is brought to the attention of the county board of education for its discussion at a regularly scheduled public meeting of the county board of education.

We are anticipating recent settlements with the employee units to result in employees in various classifications exceeding this threshold as follows:

- Deputy Superintendent
- Assistant Superintendent

Agenda Item No. 13.0

BOARD AGENDA ITEM: Business Services Report
BOARD MEETING DATE: June 10,2026

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

SUBMITTED BY: N. Hoogeveen

PRESENTING TO BOARD:
N. Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

May report will be reviewed.

Summary Report of Revenues, Expenditures and Changes in Fund Balance (Unrestricted and Restricted Combined)

May 2026

4/16/2026 - 5/15/2026

Description	Account Codes	Original Budget	Operating Budget	Actuals to Date	Projected Yr Totals	Difference (Col D - B)	2025-26 % Actuals as a % of Budget
		7/1/25 (A)	4/15/26 (B)	5/15/26 (C)	5/15/26 (D)	(E)	
A. Revenues							
1. Local Control Funding Formula	8010-8099	\$ 12,099,350	\$ 12,151,326	\$ 7,807,359	\$ 12,151,326	-	A 64.3%
2. Federal Revenues	8100-8299	\$ 4,489,293	\$ 4,623,832	\$ 2,092,909	\$ 4,626,387	2,555	B 45.3%
3. Other State Revenues	8300-8599	\$ 13,550,404	\$ 14,056,595	\$ 11,058,526	\$ 14,056,595	-	C 78.7%
4. Other Local Revenues	8600-8799	\$ 21,802,094	\$ 25,135,443	\$ 14,345,030	\$ 26,066,287	930,844	D 57.1%
5. TOTAL REVENUES		\$ 51,941,141	\$ 55,967,196	\$ 35,303,824	\$ 56,900,595	\$ 933,399	62.0%
B. Expenditures							
1. Certificated Salaries	1000-1999	\$ 11,357,105	\$ 11,761,432	\$ 9,308,228	\$ 11,761,648	216	E 79.1%
2. Classified Salaries	2000-2999	\$ 14,324,610	\$ 15,064,668	\$ 11,880,378	\$ 15,064,668	-	F 78.9%
3. Employee Benefits	3000-3999	\$ 12,138,181	\$ 12,606,354	\$ 9,250,844	\$ 12,608,959	2,605	G 73.4%
4. Books and Supplies	4000-4999	\$ 1,260,846	\$ 1,679,573	\$ 949,917	\$ 1,726,061	46,488	H 56.6%
5. Services, Other Operation	5000-5999	\$ 9,440,690	\$ 13,513,546	\$ 9,205,414	\$ 13,762,888	249,342	I 68.1%
6. Capital Outlay	6000-6999	\$ 273,478	\$ 871,288	\$ 627,260	\$ 869,641	(1,647)	J 72.0%
7. Other Outgo	7100-7299	\$ 1,924,257	\$ 2,997,593	\$ 575,655	\$ 3,021,822	24,229	K 19.2%
8. Direct Support/Indirect	7300-7399	\$ (125,714)	\$ (152,283)	\$ (75,715)	\$ (152,283)	-	L 49.7%
9. Debt Service	7400-7499	\$ 847,732	\$ 576,458	\$ 515,594	\$ 576,458	-	M 89.4%
10. TOTAL EXPENDITURES		\$ 51,441,185	\$ 58,918,629	\$ 42,237,575	\$ 59,239,862	321,233	71.7%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B10)							
		\$ 499,956	\$ (2,951,433)	\$ (6,933,751)	\$ (2,339,267)	\$ 612,166	296.4%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 34,000	\$ 39,055		\$ 39,055	-	0.0%
2. Transfer Out	7610-7629	\$ 1,950,036	\$ 1,815,767		\$ 1,815,767	-	0.0%
3. Contributions	8980-8999	\$ -	\$ -			-	0.0%
Total, Other Fin Sources/Uses		\$ (1,916,036)	\$ (1,776,712)	\$ -	\$ (1,776,712)	\$ -	0.0%
E. Net Change to Fund Balance							
		\$ (1,416,080)	\$ (4,728,145)	\$ (6,933,751)	\$ (4,115,979)	\$ 612,166	H
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 31,424,693	\$ 37,581,408	\$ 37,581,408	\$ 37,581,408	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -	-	
Ending Balance		\$ 30,008,613	\$ 32,853,263	\$ 30,647,657	\$ 33,465,429	\$ 612,166	
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500	\$ -	
Legally Restricted	9740-9760	\$ 13,782,089	\$ 14,795,804		\$ 14,492,164	\$ -	
Assigned	9780	\$ 13,546,463	\$ 15,010,239		\$ 15,909,984	\$ -	
Restricted Economic Uncertainty	9789	\$ 2,669,561	\$ 3,036,720		\$ 3,052,781	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -	\$ -	

Explanation of Differences
Net Change in Current Year Budget Board Report
4/16/2026 - 5/15/2026

	<u>Amount</u>	<u>Explanation of Differences</u>
A <u>Local Control Funding Formula (8010-8099)</u>		
	<u>\$ -</u>	
B <u>Federal Revenues (8100-8299)</u>		
Feather River Academy (FRA)	\$ 1,805	<i>Updated Title I and Title II allocation per CDE.</i>
Various departments	\$ 750	<i>Miscellaneous Adjustments</i>
	<u>\$ 2,555</u>	
C <u>Other State Revenues (8300-8599)</u>		
	<u>\$ -</u>	
D <u>Other Local Revenues (8600-8799)</u>		
County Office	\$ 650,000	<i>Update interest income based on actuals.</i>
Special Education	\$ 5,445	<i>Adjusted budget for one on one bill back staff.</i>
Special Education Local Plan Area (SELPA)	\$ 2,130	<i>Adjusted budget based on IDEA Grant Award Notification.</i>
Medi-Cal Administrative Activities (MAA)	\$ 273,269	<i>Updated budget to match 2023-24 Quarter 4 actuals.</i>
Various departments		<i>Miscellaneous Adjustments</i>
	<u>\$ 930,844</u>	
E <u>Certificated Salaries (1000-1999)</u>		
Various departments	\$ 216	<i>Miscellaneous Adjustments</i>
	<u>\$ 216</u>	
F <u>Classified Salaries (2000-2999)</u>		
	<u>\$ -</u>	
G <u>Employee Benefits (3000-3999)</u>		
Feather River Academy (FRA)	\$ 2,605	<i>Updated timesheet budget based on actuals.</i>
	<u>\$ 2,605</u>	
H <u>Books and Supplies (4000-4999)</u>		
County Office	\$ 925	<i>Increased budget for supplies and tech equipment.</i>
Special Education	\$ 10,281	<i>Increased budget for supplies and low incidence equipment.</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 3,945	<i>Increased budget for ELOP supplies.</i>
Student Support and Outreach (SSO)	\$ 16,282	<i>Increased supplies and non-capital equipment budget.</i>
Shady Creek Outdoor School	\$ (5,000)	<i>Move budget to services and other operations.</i>
Regional Occupation Program (ROP)	\$ 15,000	<i>Increased budget for non-capital equipment</i>
Feather River Academy (FRA)	\$ 1,595	<i>Updated budget for Title I and Title II revised allocation.</i>
Special Education Local Plan Area (SELPA)	\$ 2,500	<i>Increase budget for professional development.</i>
Various departments	\$ 960	<i>Miscellaneous Adjustments</i>
	<u>\$ 46,488</u>	

**Explanation of Differences
Net Change in Current Year Budget Board Report
4/16/2026 - 5/15/2026**

	<u>Amount</u>	<u>Explanation of Differences</u>
I		
<u>Services, Other Operations (5000-5999)</u>		
County Office	\$ (1,575)	<i>Move budget to supplies.</i>
Special Education	\$ 151,500	<i>Increased budget for contracted staff.</i>
One Stop	\$ 5,350	<i>Increased budget for Vocational Nursing Program Renewal Application</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 60,078	<i>Increased budget for ELOP services.</i>
Student Support and Outreach (SSO)	\$ 7,250	<i>Increased budget for services.</i>
Shady Creek Outdoor School	\$ 15,200	<i>Increased budget for Spring Boom Events</i>
Pathways Charter Academy	\$ (5,241)	<i>Reduced budget to match actual expenses.</i>
Special Education Local Plan Area (SELPA)	\$ (2,500)	<i>Move to supplies budget.</i>
Infant Program	\$ 19,250	<i>Increased budget for music classes for infants.</i>
Various departments	\$ 30	<i>Miscellaneous Adjustments</i>
	<u>\$ 249,342</u>	
J		
<u>Capital Outlay (6000-6999)</u>		
County Office	\$ (1,647)	<i>Reduced current year equipment purchase budget.</i>
	<u>\$ (1,647)</u>	
K		
<u>Other Outgo (7100 - 7299)</u>		
Special Education Local Plan Area (SELPA)	\$ 24,229	<i>Increase budget for Medi-Cal mini grants for Live Oak Unified.</i>
	<u>\$ 24,229</u>	
L		
<u>Direct Support / Indirect (7300-7399)</u>		
	<u>\$ -</u>	
M		
<u>Debt Services (7400 - 7499)</u>		
	<u>\$ -</u>	
N		
<u>Transfers In (8910-8979)</u>		
	<u>\$ -</u>	
O		
<u>Transfers Out (7610-7629)</u>		
	<u>\$ -</u>	
P		
<u>Contributions (8980-8999)</u>		
	<u>\$ -</u>	
Net Change in Current Year Budget	<u>\$ 612,166</u>	

BOARD AGENDA ITEM: Report of Superintendent's Salary Review Committee

BOARD MEETING DATE: June 10, 2026

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Victoria Lachance & Gurv Pamma

SUBMITTED BY:

Victoria Lachance & Gurv Pamma

PRESENTING TO BOARD:

Victoria Lachance & Gurv Pamma

BACKGROUND AND SUMMARY INFORMATION:

Education Code Section 1209 states that a county superintendent of schools shall not increase his or her salary, financial remuneration, benefits, or pension in any manner or for any reason without bringing the matter to the attention of the county board of education for its discussion at a regularly scheduled public meeting of the board and without the approval of the county board of education.

SUPERINTENDENT SALARY COMMITTEE REPORT (2025-2026)

The Superintendent Salary Committee, Victoria Lachance and Gurv Pamma, met on May 22, 2026 with Ron Sherrod, Assistant Superintendent of Business Services. Our last meeting to discuss the Superintendent salary was March 6, 2025 to move the Superintendent to Level 6.

We went over current comparable 2025-2026 superintendent salary schedules and total compensation for Class 5 COE’s that Ron Sherrod provided the committee. The committee recommends that the Sutter County Superintendent’s salary schedule be adjusted to reflect the average of the Class 5 COE superintendents’ total compensation, retroactive to July 1, 2025.

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
2025-2026 SALARY SCHEDULE ***

Level	Salary *
1	\$258,159
2	\$267,195
3	\$276,547
4	\$286,226
5	\$296,244
6	\$306,613

* Approved Sutter County Board of Education – June 10, 2026
Salary based on a 220-day work year

**BOARD AGENDA ITEM:
BOARD MEETING DATE: 6/10/2026**

AGENDA ITEM SUBMITTED FOR:

- Action**
- Reports/Presentation**
- Information**
- Public Hearing**
- Other (specify)**

**SUBMITTED BY:
Meagan Dhaliwal**

**PRESENTING TO BOARD:
Tom Reusser**

BACKGROUND AND SUMMARY INFORMATION:

Approval of the Declaration of Need (DON) for the 26-27 school year. The DON is a CTC document completed by a school district/county office to certify that it has a staffing shortage requiring the employment of teachers who have not yet completed all credential requirements.



State of California
 Commission on Teacher Credentialing
 Certification Division
 651 Bannon Street, Suite 601
 Sacramento, CA 95811

Email: DON@ctc.ca.gov
 Website: www.ctc.ca.gov

DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS

Original Declaration of Need for year: 2026-2027

Revised Declaration of Need for year: _____

FOR SERVICE IN A SCHOOL DISTRICT OR DISTRICT/COUNTY AUTHORIZED CHARTER SCHOOL

Name of District or Charter: _____ District CDS Code: _____

Name of County: _____ County CDS Code: _____

By submitting this annual declaration, the district is certifying the following:

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

The governing board/body of the school district or charter school specified above adopted a declaration at a regularly scheduled public meeting held on ___/___/___ certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.

► **Enclose a copy of the board agenda item**

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, _____.

Submitted by (Superintendent, Board Secretary, or Designee):

Name *Signature* *Title*

Fax Number *Telephone Number* *Date*

Mailing Address

E-Mail Address

FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY OR NONPUBLIC SCHOOL AGENCY

Name of County Sutter County County CDS Code 051

Name of State Agency Sutter County Superintendent of Schools

Name of NPS/NPA _____ County of Location _____

The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on 06 / 10 / 2026, at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

The declaration shall remain in force until June 30, 2027.

► **Enclose a copy of the public announcement**

Submitted by Superintendent, Director, or Designee:

Tom Reusser

Name



Signature

County Superintendent

Title

530-617-3422

Fax Number

530-822-2900

Telephone Number

Date

970 Klamath Lane, Yuba City, CA 95593

Mailing Address

meagand@sutter.k12.ca.us

E-Mail Address

- *This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency*

AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subject(s) identified below.

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

Type of Emergency Permit

Estimated Number Needed

CLAD/English Learner Authorization (applicant already holds teaching credential)

Bilingual Authorization (applicant already holds teaching credential)

List target language(s) for bilingual authorization:

Resource Specialist

Teacher Librarian Services

Emergency Transitional Kindergarten (ETK)

LIMITED ASSIGNMENT PERMITS

Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.

Based on the previous year's actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas. Additionally, for the Single Subject Limited Assignment Permits estimated, please include the authorization(s) which will be requested:

TYPE OF LIMITED ASSIGNMENT PERMIT	ESTIMATED NUMBER NEEDED
Multiple Subject	
Single Subject	
Special Education	3
TOTAL	

Authorizations for Single Subject Limited Assignment Permits

SUBJECT	ESTIMATED NUMBER NEEDED	SUBJECT	ESTIMATED NUMBER NEEDED
Agriculture		Mathematics	
Art		Music	
Business		Physical Education	
Dance		Science: Biological Sciences	
English		Science: Chemistry	
Foundational-Level Math		Science: Geoscience	
Foundational-Level Science		Science: Physics	
Health		Social Science	
Home Economics		Theater	
Industrial & Technology Education		World Languages (specify)	

EFFORTS TO RECRUIT CERTIFIED PERSONNEL

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to www.cde.ca.gov for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL

Has your agency established a District Intern program? Yes No

If no, explain. We utilize local university internship programs.

Does your agency participate in a Commission-approved college or university internship program? Yes No

If yes, how many interns do you expect to have this year? 7

If yes, list each college or university with which you participate in an internship program.
National University, UMass Global, Chico State, CALSTATE Teach, Alliant University

If no, explain why you do not participate in an internship program.

Agenda Item No. 16.0

BOARD AGENDA ITEM: SPECIFICATIONS OF THE ELECTION ORDER

BOARD MEETING DATE: June 10,2026

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

SUBMITTED BY: K. W. Jacobsen

PRESENTING TO BOARD:
Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Sutter County Superintendent of Schools

Resolution No. _____

SPECIFICATIONS OF THE ELECTION ORDER

RESOLVED, that pursuant to Education Code Sections 5304 and 5322, the authority for the specifications of the election order, I hereby specify the following with respect to the governing board member election.

Date of Election: November 3, 2026

Purpose of Election: To elect 2 members of the Sutter County Board of Trustees.

- Trustee Area 3 – One four-year term
- Trustee Area 4- One four-year term

CLERK'S CERTIFICATE

I hereby certify that the foregoing is a full, true, and correct excerpt from the Journal of the Sutter County Board of Trustees pertaining to the adoption of the foregoing resolution, for a (regular) or (special) meeting held on _____, 2026.

On motion of _____, seconded by _____, this resolution was adopted by the following vote:

Ayes:
Noes:
Abstain:
Absent:
Attest:

Clerk of the Governing Board