

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Regular Meeting

Wednesday, June 15, 2022 - 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

- *2022-2023 Local Control Accountability Plan (LCAP)*
- *2022-2023 Local Control Accountability Plan (LCAP) Pathways Charter Academy*
- *2022-2023 Sutter County Superintendent of Schools' Budget*
- *2022-2023 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. – 5:00 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:

June McJunkin, President
Victoria Lachance, Vice President
Jim Richmond, Member
Harjit Singh, Member
Trustee Area 1 - Vacant

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 Approve Minutes of the May 11, 2022, Regular Meeting
[Action Item]

The minutes of the May 11, 2022, Regular Meeting of the Sutter County Board of Education are presented for approval.

- 6.0 Adoption of Resolution No. 21-22-XIII Specifications of the Election Order – Superintendent Reusser [**Action Item**]

Education Code section 5000 et seq. requires all Governing Board elections to be consolidated and all Governing Boards adopt a resolution specifying the date of the election and the purpose of the election.

- 7.0 Adoption of Resolution No. 21-22-XIV Specifications of the Election Order – Superintendent Reusser [**Action Item**]

Education Code section 5000 et seq. requires all Governing Board elections to be consolidated and all Governing Boards adopt a resolution specifying the date of the election and the purpose of the election. Placer County requires additional information be furnished to their elections office regarding elections. Resolution 21-22-XIV reflects this additional information.

- 8.0 Public Hearing on the Sutter County Superintendent of School 2022-2023 Local Control Accountability Plan (LCAP) and Annual Update– Brian Gault, Kristi Johnson and John Kovach

Members of the public may address the Board relative to the proposed 2022-2023 LCAP.

- 9.0 Public Hearing on the Pathways Charter Academy 2022-2023 Local Control Accountability Plan (LCAP) and Annual Update Brian Gault, Kristi Johnson and John Kovach

Members of the public may address the Board relative to the proposed 2022-2023 LCAP.

- 10.0 Public Hearing on Proposed 2022-2023 Sutter County Superintendent of Schools' Budget – Nic Hoogeveen

Members of the public may address the Board relative to the proposed 2022-2023 Sutter County Superintendent of Schools' Budget.

- 11.0 Public Hearing on Sutter County Superintendent of Schools' Education Protection Account (EPA) – Nic Hoogeveen

Members of the public may address the Board relative to the 2021-2022 Education Protection Account (EPA) expenditure report.

- 12.0 Adoption of Resolution No. 21-22-XV – Education Protection Account (EPA) – Nic Hoogeveen **[Action Item]**

The proposed 2022-2023 Sutter County Superintendent of Schools' Education Protection Account (EPA) is being presented for adoption

- 13.0 Business Services Report

- 13.1 Monthly Financial Report – May 2022 –Nic Hoogeveen
- 13.2 Investment Statement – March 2022 - Ron Sherrod
- 13.3 Quarterly Report of Surplus Property – Ron Sherrod
- 13.4 Facilities Update – Ron Sherrod

- 14.0 Ballot for the Proposed Levy of New Assessments for the Feather River West Levee Financing Authority (FRWLFA) And Maintenance Assessment District. Assessor's Parcel Numbers: 63-010-134. Superintendent Reusser **[Action Item]**

This is an annual assessment that is collected as part of your County property tax bill. The amount assessed each fiscal year shall be based on the net expenses to be assessed, but the assessments may not exceed the Proposed New Maximum Assessment Rate shown on the ballot plus the annual inflation adjustment without the approval of the property owners.

- 15.0 Ballot for the Proposed Levy of New Assessments for the Feather River West Levee Financing Authority (FRWLFA) And Maintenance Assessment District. Assessor's Parcel Numbers: 63-010-135. Superintendent Reusser **[Action Item]**

This is an annual assessment that is collected as part of your County property tax bill. The amount assessed each fiscal year shall be based on the net expenses to be assessed, but the assessments may not exceed the Proposed New Maximum Assessment Rate shown on the ballot plus the annual inflation adjustment without the approval of the property owners.

- 16.0 Approval of COE Universal PreKindergarten Support Plan Brian Gault **[Action Item]**

SCSOS is working alongside Yuba County Office of Education and the Childcare Planning Council of Yuba and Sutter Counties to support LEAs in the development and implementation of their Universal PreKindergarten Plans. The joint plan is being presented for approval.

17.0 First Reading of Revisions to Board Bylaw 9320
Maggie Nicoletti

Board Bylaw 9320, Meeting Notices, is presented to the Board for a first Reading.

18.0 Items from the Superintendent/Board

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.

Agenda Item No. 5.0

BOARD AGENDA ITEM: Approve Minutes of the May 11, 2022, Regular Board Meeting

BOARD MEETING DATE: June 15, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Maggie Nicoletti

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Tom Reusser

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

The minutes of the regular meeting of the Sutter County Board of Education held May 11, 2022, are presented for approval.

**Unapproved
SUTTER COUNTY BOARD OF EDUCATION MINUTES
Regular Meeting
May 11, 2022**

1.0 Call to Order

A regular meeting of the Sutter County Board of Education was called to order by Vice President Lachance, 5:30 p.m., May 11, 2022, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California.

2.0 Pledge of Allegiance

The Pledge of Allegiance was led by Trustee Singh.

3.0 Roll call of Members

June McJunkin, President – Absent
Victoria Lachance, Vice President – Present
Jim Richmond, Member – Present
Harjit Singh, Member – Present
Ronald Turner, Member – Present – left at 5:35

Staff Members Present: Joe Hendrix, Ron Sherrod, Brian Gault, Nic Hoogeveen, Chris Osborne, Danny Menendez and Maggie Nicoletti.

4.0 Items of Public Interest to come to the attention of the Board

Trustee Ron Turner stated that he is resigning from the Board effective May 31, 2022. The Board thanked him for his years of service, expertise and contribution to education and to the Board.

5.0 Approve Minutes of the April 13, 2022, Regular Meeting

A motion was made to approve the minutes of the April 13, 2022, regular meeting of the Sutter County Board of Education.

<i>Motion:</i>	Richmond	<i>Seconded:</i>	Singh
<i>Action:</i>	Motion Carried		
<i>Ayes:</i>	3 (Singh, Lachance and Richmond)		
<i>Noes:</i>	0		
<i>Absent:</i>	2 (McJunkin & Turner)	<i>Abstain:</i>	0

6.0 IT Department Update

Chris Osborne and Danny Menendez presented a PowerPoint titled “Happy to Help.” The PowerPoint outlined the functions and accomplishments of the IT Department.

7.0 SCSOS A-G Completion Improvement Plan

Brian stated this was brought to the Board for information in April 2022. The only changes have been in Special Education; the language has been updated for DHH students.

<i>Motion:</i>	Singh	<i>Seconded:</i>	Richmond
<i>Action:</i>	Motion Carried		
<i>Ayes:</i>	3 (Singh, Lachance and Richmond)		
<i>Noes:</i>	0		
<i>Absent:</i>	2 (McJunkin and Turner)	<i>Abstain:</i>	0

8.0 Pathways Charter Academy A-G Completion Improvement Plan

Brian stated this was presented to the Board in April 2022. Brian informed the Board that seventeen students are enrolled at PCA at this time; Paraprofessional staff could be provided for extra support during school hours.

Motion: Richmond *Seconded:* Singh
Action: Motion Carried
Ayes: 3 (Singh, Lachance, and Richmond)
Noes: 0
Absent: 2 (McJunkin and Turner) *Abstain:* 0

9.0 Business Services Report

9.1 Monthly Financial Report – April 2022

Nic reviewed the Summary Report of Revenues, Expenditures and Changes in Fund Balance with the Board.

9.2 Sutter County Investment Statement – January 2022

Ron reviewed the January 2022 Investment Statement; no significant changes.

9.3 Surplus Inventory

Ron stated this report is usually presented on a quarterly basis; most of the items on the list are obsolete.

9.4 Donations

Ron stated that the Early Risers Kiwanis Club of Yuba City donated \$1,000.00 to be used for the purchase of a commercial mixer for the ATP classes and Schools First Federal Credit Union donated \$4,500.00 to sponsor the SCSOS Educators of the Year Dinner to be held on May 24, 2022.

9.5 Facilities Update

Ron stated he recently met with Government Financial Strategies to discuss funding for the new building. Certain timelines come into play and we are expecting RFQ in July for Board approval and a preliminary financing plan. Hope to have the project funded and started in April 2023. We will need financing approved in December 2022. Due to the environment changing within SCSOS, we will need approximately four thousand square feet for the new building and we may not be able to accomplish/afford that.

10.0 Approve the 2022-2023 School Year Calendar for Feather River Academy

A motion was made to approve the 2022-2023 School Year Calendar for Feather River Academy.

Motion: Richmond *Seconded:* Singh
Action: Motion Carried
Ayes: 3 (Singh, Lachance, and Richmond)
Noes: 0
Absent: 2 (McJunkin and Turner) *Abstain:* 0

11.0 Approve the 2022-2023 School Year Calendar for Pathways Charter Academy

A motion was made to approve the 2022-2023 School Year Calendar for Pathways Charter Academy.

Motion: Singh *Seconded:* Richmond
Action: Motion Carried
Ayes: 3 (Singh, Lachance and Richmond)
Noes: 0
Absent: 2 (McJunkin and Turner) *Abstain:* 0

12.0 Resolution No. 21-22-XII Adopting Conflict of Interest Code

A motion was made to adopt Resolution No 21-22-XII Adopting Conflict of Interest Code.

Roll call vote: Singh, aye; Lachance, aye; Richmond, aye; McJunkin, absent; Turner, absent.

Motion: Richmond *Seconded:* Singh
Action: Motion Carried
Ayes: 3 (Lachance, Richmond and Singh)
Noes: 0
Absent: 2 (McJunkin and Turner) *Abstain:* 0

13.0 Approve Legal Services Agreement between the Board and Lozano Smith, Attorneys at Law

An agreement for legal services between the Board and Lozano Smith, Attorneys at Law, was presented to the Board for approval.

A motion was made to approve the Legal Services Agreement between the Board and Lozano Smith, Attorneys at Law.

Motion: Singh *Seconded:* Richmond
Action: Motion Carried
Ayes: 3 (Lachance, Richmond and Singh)
Noes: 0
Absent: 2 (McJunkin and Turner) *Abstain:* 0

14.0 Quarterly Report on Williams/Valenzuela Uniform Complaints (January 1, 2022 – March 31, 2022)

Brian indicated no reports were filed during the period of January 1 – March 31, 2022.

15.0 WASC Self-Study Feather River Academy

Brian presented the WASC CDE Visiting Committee Final Presentation to the Board.

16.0 Items from the Superintendent/Board

Joe Hendrix stated that Shady Creek had their tent-raising on May 3rd. We are working with Chris Little on a flyer for a work day planned for June 7th at Shady Creek.

Joe stated, as Ron identified in Items of Public Interest (item 4), that Ron is resigning from the Board effective May 31, 2022.

17.0 Adjournment

A motion was made to adjourn the meeting. The meeting was adjourned at 6:19 p.m. in honor of Ron Turner's service to the Sutter County Board of Education.

<i>Motion:</i>	Singh	<i>Seconded:</i>	Richmond
<i>Action:</i>	Motion Carried		
<i>Ayes:</i>	3 (Singh, Lachance and Richmond)		
<i>Noes:</i>	0		
<i>Absent:</i>	2 (McJunkin and Turner)	<i>Abstain:</i>	0

Agenda Item No. 6.0

BOARD AGENDA ITEM: Adoption of Resolution No. 21-22-XIII Specification of the Election Order

BOARD MEETING DATE: June 15, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

✓ Action

Maggie Nicoletti

 Reports/Presentation

SUBMITTED BY:

 Information

Superintendent Tom Reusser

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Education Code section 5000 et seq. requires all Governing Board elections to be consolidated and all Governing Boards adopt a resolution specifying the date of the election and the purpose of the election.

The following terms of office for the Sutter County Board of Education are up for election/re-election at the November 8, 2022, election:

Vacant – Trustee Area 1 (Ron Turner – resigned May 31, 2022) – short term
Harjit Singh – Trustee Area 3
Jim Richmond – Trustee Area 2
Vacant – Trustee Area 4

This resolution establishes the particulars for the November 8, 2022 election.

Sutter County Board of Education

Resolution No. 21-22-XIII

SPECIFICATIONS OF THE ELECTION ORDER

RESOLVED, that pursuant to Education Code Section 5322, the authority for the specifications of the election order, I hereby specify the following with respect to the governing board member election in the Sutter County Board of Education.

Date of Election: November 8, 2022

Purpose of Election: To elect three members to the Sutter County Board of Education.

Trustee Area 1 – One 2-year term
Trustee Area 2 – One 4-year term
Trustee Area 4 – One 4-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 Education pertaining to the adoption of the foregoing resolution, for a regular meeting held on June 15, 2022 at 5:30 p.m.

On motion of _____, seconded by _____, this resolution was adopted by the following vote:

McJunkin _____, Singh _____, Lachance _____, Richmond _____

Ayes:
Noes:
Abstain:
Absent:
Attest:

June McJunkin, President
Sutter County Board of Education

Tom Reusser, Ex-Officio Secretary
Sutter County Board of Education

NOTICE OF CONSOLIDATED ELECTION

To the GOVERNING BOARD OF THE SUTTER COUNTY SUPERINTENDENT OS SCHOOLS
OFFICE of the County of Sutter, State of California.

You are hereby notified that Section 5000 of the Education Code requires governing board
member elections for the following be held in your school district or area on
November 8, 2022:

- Brittan Elementary School District
- Browns Elementary School District
- East Nicolaus Joint Union High School District
- Franklin Elementary School District
- Live Oak Unified School District
- Marcum-Illinois Union School District
- Meridian Elementary School District
- Nuestro Elementary School District
- Pleasant Grove Joint Union School District
- Sutter Union High School District
- Winship-Robbins Elementary School District
- Yuba City Unified School District
- Yuba Community College District
- Sutter County Superintendent of Schools

Education Code Section 5340 states school district governing board or community college
district governing board member elections for two or more districts of any type to be held in
the same district or area on the same day shall be consolidated so that a person entitled to vote
in both or all of such elections may do so at the same time and place and using the same ballot.

The number of governing board members to be elected:

- Three - Brittan Elementary School District
- Four - Browns Elementary School District
- Three - East Nicolaus Joint Union High School District
- Two - Franklin Elementary School District
- Three- Live Oak Unified School District
- Three - Marcum-Illinois Union School District
- Two - Meridian Elementary School District
- Two - Nuestro Elementary School District
- Three - Pleasant Grove Joint Union School District
- Two - Sutter Union High School District
- Three - Winship-Robbins Elementary School District
- Three - Yuba City Unified School District
- One - Yuba Community College District
- Three- Sutter County Superintendent of Schools Office

Dated: June 1, 2022

Tom Reusser, Superintendent
Sutter County Superintendent of Schools

Agenda Item No. 7.0

BOARD AGENDA ITEM: Adoption of Resolution No. 21-22-XIV Specification of the Election Order

BOARD MEETING DATE: June 15, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Maggie Nicoletti

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Superintendent Tom Reusser

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Education Code section 5000 et seq. requires all Governing Board elections to be consolidated and all Governing Boards adopt a resolution specifying the date of the election and the purpose of the election. Placer County requires additional information be furnished to their elections office regarding elections. Resolution 221-22-XIV reflects this additional information.

This resolution establishes the particulars for the November 8, 2022 election.

**NOTICE OF GOVERNING BOARD MEMBER ELECTION AND/OR
NOTICE TO SUBMIT MEASURE(S) TO A VOTE OF THE VOTERS**

Resolution No. 21-22-XIV

RESOLUTION OF THE GOVERNING BODY OF THE

Sutter County Board of Education

DECLARING AN ELECTION BE HELD IN ITS JURISDICTION;
REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE THIS ELECTION
WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE;
AND
REQUESTING ELECTION SERVICES BY THE COUNTY CLERK.

WHEREAS, this District Governing Body orders an election to be held in its jurisdiction on
November 8, 2022; at which election the issue(s) to be presented to the voters shall be:2

NOMINATION OF CANDIDATES FOR THE GOVERNING BODY

1. Said election shall be to fill a vacancy for the following Board Members(s) who resigned and/or whose term(s) expired:

Incumbent's Name	Division Number (if applicable)	Regular/Short Term
NONE	TA 4	

2. Said Directors for this District are elected in the following manner:

 At Large.

There are no divisions in the District; all voters within the District vote for all candidates.

 X By Division.

Districts are split into areas; only those voters residing in the area may vote for candidates who run in the area.

 Qualified by Division-Elected at Large.

Directors must qualify to run by living in a specific division, but all voters within the District may vote on all candidates.

3. Said District has determined the following election particulars:

- The length of the Candidate Statement shall not exceed **200** words.
(Specify either 200 or 400 words)
- The cost of the Candidate Statement shall be paid by the **Candidate**.
(Specify Candidate or District)

MEASURE(S) TO BE SUBMITTED TO THE VOTERS (IF APPLICABLE)

(If this election is strictly for deciding one or more measures and no candidates are to be elected, please complete #4 through #6 below)

4. Said District does not request that the following measure(s) be decided at this election.

(Specify does or does not)

- Said Governing Board orders the following measure(s) to be put to a vote of the residents of the District:

(See attached wording marked Exhibit(s) _____)

5. Said District has determined the following election particulars:

- In the case of a tie vote, the election shall be determined by **LOT**.
(Specify lot or runoff election)
- The County Clerk is **requested** to provide election services. If the District requests the Placer County Office of Elections to provide election services, all applicable costs will be paid for by the District.
(Specify requested or not requested)

6. The District hereby certifies that (please check one):

X There have been changes to the District boundary lines since our last election as shown on the attached map and/or legal description.

_____ There have been no District boundary changes since our last election, but the District understands that the Placer County Public Works Mapping Division will verify our District boundary lines prior to the election.

BE IT RESOLVED that the Board of Supervisors of the County of Placer is hereby requested to:

1. Consolidate the election with any other applicable election conducted on the same day;

2. Authorize and direct the County Clerk, at Governing Body expense, to provide all necessary election services.

This Resolution shall be considered a Notice of Election and Specification of Election Order if applicable.

PASSED AND ADOPTED by the Governing Body on June 15, 2022.

AYES:

NOES:

ABSENT:

ATTEST: _____
SECRETARY OF THE BOARD

PRESIDENT OF THE BOARD

(Seal)

Agenda Item No. 8.0

BOARD AGENDA ITEM: Public Hearing 2022-2023 SCSOS Annual Update and LCAP

BOARD MEETING DATE: June 15, 2022

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Brian Gault, Kristi Johnson and John Kovach

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault, Kristi Johnson and John Kovach

BACKGROUND AND SUMMARY INFORMATION:

Public Hearing on the Sutter County Superintendent of Schools 2022-2023 Local Control Accountability Plan (LCAP) including the Annual Update, Expenditure Tables and Budget Overview for Parents is being presented for input.



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 15, 2022

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 Purpose of the Public Hearing is to inform the public regarding the Local Control and Accountability Plan (LCAP) for the fiscal year 2022-2023. 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 Purpose of the Public Hearing is to inform the public regarding the Local Control and Accountability Plan (LCAP) for the fiscal year 2022-2023. 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 Purpose of the Public Hearing is to inform the public regarding the Sutter County Superintendent of Schools' Budget for the fiscal year 2022-2023. 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 Purpose of 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
(530)822-2927

Posted on: June 3, 2022

Locations:

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

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Sutter County Superintendent of Schools

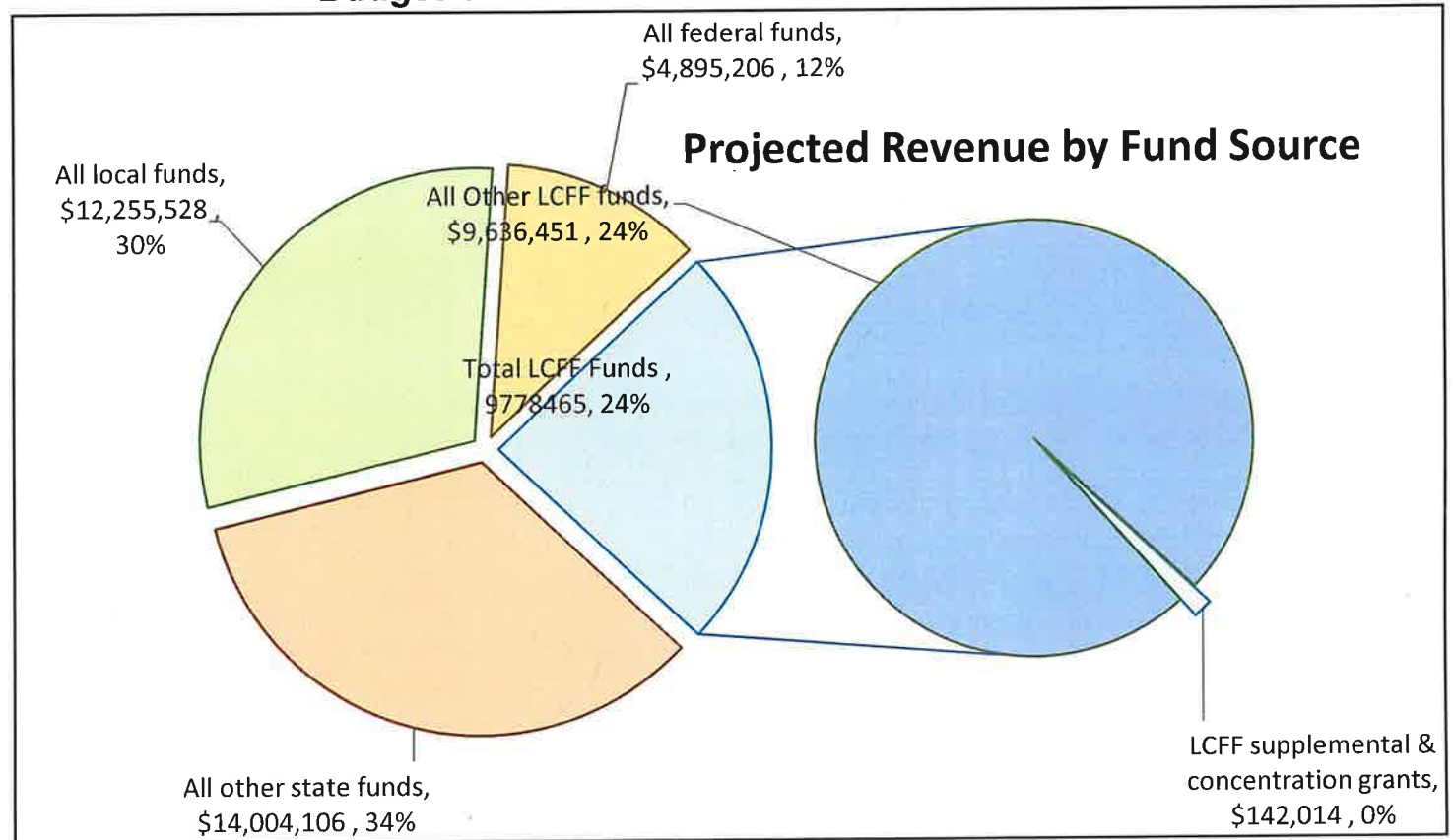
CDS Code: 51-10512-0000000

School Year: 2022 – 23

LEA contact information: Brian Gault, BrianG@sutter.k12.ca.us

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 2022 – 23 School Year

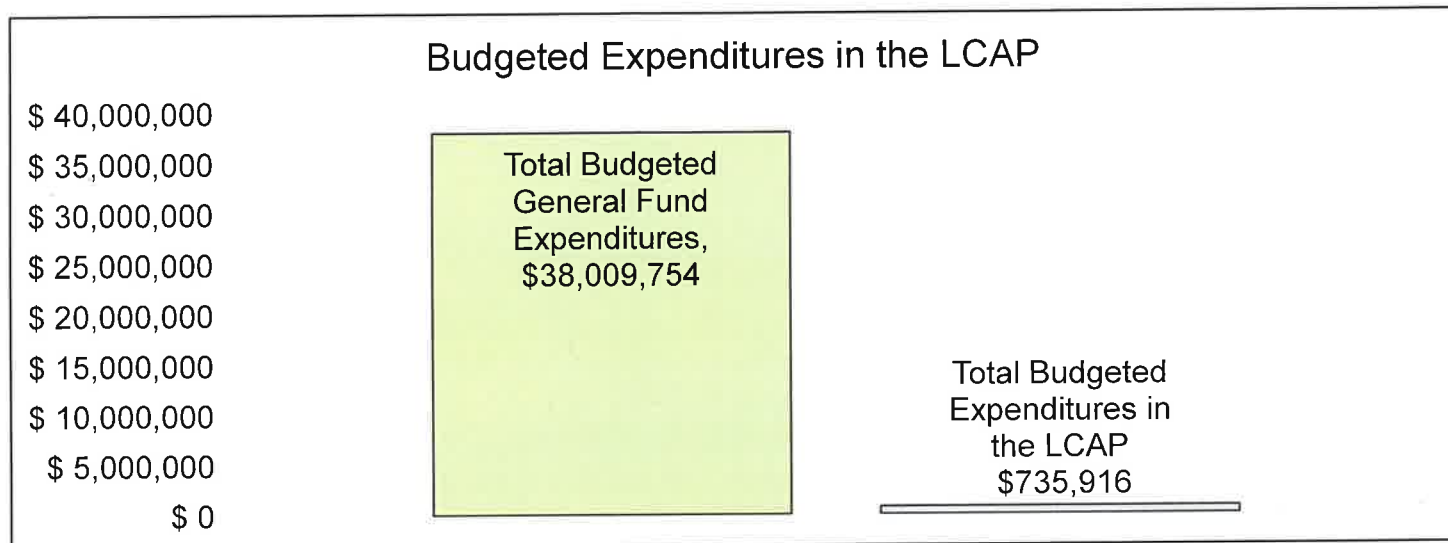


This chart shows the total general purpose revenue Sutter County Superintendent of Schools expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Sutter County Superintendent of Schools is \$40,933,305.00, of which \$9,778,465.00 is Local Control Funding Formula (LCFF), \$14,004,106.00 is other state funds, \$12,255,528.00 is local funds, and \$4,895,206.00 is federal funds. Of the \$9,778,465.00 in LCFF Funds, \$142,014.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Sutter County Superintendent of Schools plans to spend for 2022 – 23. 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: Sutter County Superintendent of Schools plans to spend \$38,009,754.00 for the 2022 – 23 school year. Of that amount, \$735,916.00 is tied to actions/services in the LCAP and \$37,273,838.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

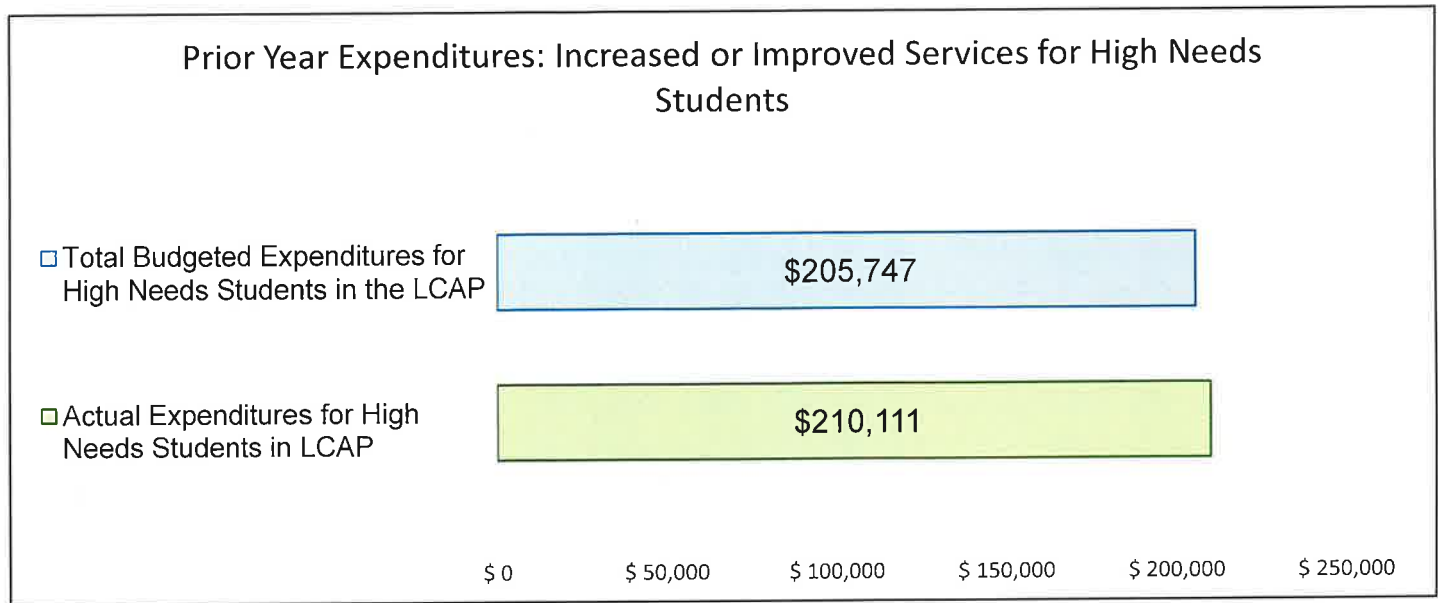
The General Fund operating expenses of the Sutter County Office of Education that are not included in the LCAP include base level school staffing costs as well as support services beyond the school and students, fiscal services and administration of non-student related programs, contracted services such as

Increased or Improved Services for High Needs Students in the LCAP for the 2022 – 23 School Year

In 2022 – 23, Sutter County Superintendent of Schools is projecting it will receive \$142,014.00 based on the enrollment of foster youth, English learner, and low-income students. Sutter County Superintendent of Schools must describe how it intends to increase or improve services for high needs students in the LCAP. Sutter County Superintendent of Schools plans to spend \$275,671.00 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 2021 – 22



This chart compares what Sutter County Superintendent of Schools 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 Superintendent of Schools 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 2021 – 22, Sutter County Superintendent of Schools's LCAP budgeted \$205,747.00 for planned actions to increase or improve services for high needs students. Sutter County Superintendent of Schools actually spent \$210,111.00 for actions to increase or improve services for high needs students in 2021 – 22.

Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Sutter County Superintendent of Schools	Brian Gault- Assistant Superintendent	briang@sutter.k12.ca.us (530)822-2947

California's 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021–22 Local Control and Accountability Plan (LCAP).

When the 21-22 LCAP was approved all funds included through the Budget Act of 2021 were included. Educational partner engagement is described in the Stakeholder Engagement section on pages 58-62 of the 21-22 LCAP which is linked below.

[SCSOS 21-22 LCAP](#)

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

SCSOS did not receive concentration grant add-on therefore this prompt does not apply.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

SCSOS makes every effort to engage all educational partners in the development of plans for expenditures of the one-time federal funds. Educational partners are engaged through a combination of surveys, in-person meetings including staff meetings, Site Council or Parent Advisory Committee meetings, publishing draft plans on the website for public input and opportunities for public input at regularly scheduled Board Meetings. In development of the ESSER III Expenditure Plan, additional input sessions were held, through Zoom, with advocates representing the interests of low income families, foster students, and students with disabilities. The

process and summary of input can be found in the Community Engagement section on pages 2-5 of the ESSER III Expenditure Plan linked here.

[ESSER III Expenditure Plan](#)

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

With the exception of the improvements to ventilation at FRA, SCSOS and Shady Creek and the purchase of curriculum for use with K-5 AB130 independent study students, all other actions are scheduled and on track to take place starting in 22/23 and run through 23/24.

At this time, we are still attempting to retain an HVAC engineer for Shady Creek. Our Facilities and Operations department has been attempting to initiate design since September. Two different attempts so far with no responses. A timeline on this project is very difficult to estimate at this time.

The Klamath Lane building and Feather River Academy HVAC systems are scheduled to be assessed, prioritized by condition, and cost engineered in January.

The Accelus curriculum was purchased and has been implemented with two K-5 students whose family elected to enroll in our AB130 independent study for the Fall semester of the 21/22 school year.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA's 2021–22 LCAP and Annual Update.

The Sutter County Superintendent of Schools office is coordinating the use of the Expanded Learning Grant and other federal ESSER funds by ensuring all funding are braided to achieve the goals established within our 21-22 LCAP. By identifying and prioritizing students' academic and social emotional needs, we are able to address immediate needs as well as create and fund a long term coordinated plan to best meet the needs of the district, staff, students, and community. The Expanded Learning Grant funds are primarily budgeted towards expanding instructional time by offering extended and expanded summer school and robust supplemental supports for both academics and social emotional needs during the regular school day. These include tutoring and accelerating progress through learning supports by providing targeted intervention during non-core times during the school day. ESSER funds are primarily budgeted to ensure safe facilities and adequate staffing to bring students back on campus and provide in person instruction to the greatest extent allowed under health and safety guidelines. ESSER funds will also be used to extend the most successful of these services into 2022/23 and 2023/24 school years

Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), 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

California's 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA's educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA's 2022–23 LCAP.

Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA's educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

Prompt 1: *"A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021–22 Local Control and Accountability Plan (LCAP)."*

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

Prompt 2: *"A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent."*

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

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

Prompt 3: *"A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils."*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fg/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fg/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

Prompt 4: “A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA’s implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

Prompt 5: “A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.”

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA’s 2021–22 LCAP. For purposes of responding to this prompt, “applicable plans” include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education
November 2021

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	Brian Gault Assistant Superintendent, Educational Services	BrianG@sutter.k12.ca.us 530-822-2947

Plan Summary 2022-23

General Information

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

Feather River Academy (FRA), fully Accredited by the Schools Commission of the Western Association of Schools and Colleges, is a County Community School established by the Sutter County Superintendent of Schools to provide specialized education services for students who require an alternative education program. Feather River Academy is housed on a campus next door to the Sutter County Superintendent of Schools Office. FRA is an innovative alternative education program offering individualized educational options in a safe, challenging, and need-fulfilling environment. Students are encouraged to acknowledge responsibility in both the local and global community. Students prepare for a successful quality life according to their individual needs. Students in grades 7 –12 who are at risk of being expelled, have been expelled, are referred by courts, probation or parents who have requested a voluntary transfer are served by Feather River Academy. FRA offers short-term Independent Study for students who demonstrate a high degree of independence and prefer a self-guided program under the guidance of a credentialed teacher. Independent study is an alternative to classroom instruction for at-risk youth and is consistent with the county office’s course of study and not an alternative curriculum. Feather River Academy strives to provide individual students with a choice of ways to acquire the values, skills and knowledge for success in the school setting. Upon enrollment at FRA, students and families engage in a robust planning and goal setting process that culminates in the establishment of an Individualized Learning and Success Plan. Progress on this plan is monitored closely by teachers, counselors and the students themselves. All programs work closely with students and parents to provide a focused instructional program with a goal of students returning back to their home school within 2 semesters or graduating from FRA. This year enrollment at FRA fluctuates during the school year between 30 and 45 students. According to the Fall 2021 Dashboard 94% of students are socioeconomically disadvantaged, 0% are Foster Youth and 10.2% are English learners. On average there are 1-2 English learners who may or may not be enrolled at the time of testing, which makes tracking data specific to English language proficiency challenging, while meeting student privacy requirements. Data collected is not always truly reflective or informative due to the small sample size of participants, especially in subgroups. Additionally, students who enroll in FRA are typically not prepared for the rigor of AP courses however, if needed AP course work can be accessed for students who demonstrate need but it is not a standard part of the program. FRA doesn’t expel pupils so there are no actions or services to address pupil expulsion rate. Over the past several years, enrollment declined significantly and students that were referred, require a much higher level of support. To provide this support and to meet the increasing needs of our students, FRA continues to ensure small class sizes by funding 1 additional FTE above and beyond standard staffing ratios. 1 FTE counselor is provided despite the low enrollment to ensure more academic and social emotional support for students in

the 2022/23 school year. Student and staff feedback indicates a positive impact from the increased number of adults on campus including administration (1), teachers (4), instructional aides (3), counselors (1), Support Specialist (.4), Attendance and Outreach (1), Probation (1), Office Staff (2) support. These related actions will continue in the 22-23 LCAP actions and services. Dashboard data reflected throughout the plan was published in 2021 and is reflective of the 2020-21 school year. It should be noted on the Dashboard, only status and change data is displayed when subgroups are between 11 and 29 students and data is not displayed for subgroups with less than 11 students. This is the case for many of the indicators on the FRA Dashboard. Also, the Fall 2021 Dashboard only reported on Graduation Rate and College/Career measures. Therefore, much of the data shared is locally collected.

Reflections: Successes

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

Because there was no Dashboard in the Fall of 2020 and Fall 2021 only included additional reports for Graduation and the College and Career Indicator, the most recent comprehensive Dashboard was from Fall 2019. Therefore in order to best meet the needs of FRA's student population, local data was collected and the following represent indicators of success that are supported through actions and services throughout the 2022-23 LCAP.

On Local Indicator Reflection Tool for Priority 2, Question 1 - FRA staff indicated progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks has improved from 2 (beginning development) in 2021 to 3 (Initial Implementation) in 2022 for ELA, ELD, Science and History Social Science. Staff attribute this to the collaboration time made available (Goal 2, Action 1). Collaboration time is prioritized in 22/23.

Also in Priority 2, question 4 - Staff indicated progress in the implementation of state standards in the area of CTE (4 to 5), Health (2 to 3) and PE (1 to 3) opportunities. Growth was attributed to the strengthening the partnership between SCSOS ROP/Department, support for implementation of the Health Framework through SCSOS sponsored CoPs and an allocation of resources to develop a weight room and provide staff to instruct. These relationships will continue in 22/23.

The last suspension rate recorded on the Dashboard in Fall 2019 showed 31.7% of students suspended at least once during the school year. During the 2019-20 year the rate dropped to 17% then to 1% in 2020-21. The low rates in 19/20 and 20/21 are attributed to students spending a significant part of the school year on distance learning. The success is that in 2021-22, suspension declined from the last comparable data in 2019 from 31.7% to 27% even with increasing enrollment (expelled youth) and as students returned to in-person learning. To maintain this success, we will continue PBIS implementation, high adult to student ratio with focus on addressing the diverse social and emotional needs of students.

Attendance rates increased from 57% in 2020/21 to 76% in 2021/22. In order to maintain improved attendance rates, transportation and dedicated staff time to perform attendance and outreach duties will continue as it was shown to be successful in 21/22.

There was a significant increase in the number and percentage of students that participated in VAPA, PE, and Health courses. Specifically, participation rates of unduplicated students and students with exceptional needs grew at a higher rate than all students. Because of these increases, efforts will continue to enroll and expand opportunities for all students to offer a broad course of study.

Parent Participation rates in school surveys grew from 0% participation to 40%. Parent input in programs is essential to the success of students. Increased outreach efforts will continue to grow that rate even more.

In general, the successes shared above are attributed to the increased pupil to staff ratio and training that staff received. The low student to teacher ratio ensures very individualized learning plans that can be closely monitored and supported with supplemental support as needed. The addition of full time counseling services is foundational to the robust Multi Tiered Systems of Support for both academic and social emotional needs that are being developed through ongoing professional development and support for PBIS and PLC implementation. Taken as a whole these actions and services create a safe and stable learning environment where students feel engaged and supported to achieve their individualized goals.

Reflections: Identified Need

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

STAR ELA data indicates that reading continues to be a major concern for students at FRA. Many students shared that they are not putting in much effort in the STAR assessments this year. This is confirmed in observations by staff as the students complete the assessment.

Students scored in the following percentiles for end of year STAR ELA assessments:

Reading	2020-21	2021-22
Below the 25th percentile	80%	91%
Between the 25th and 49th percentile	17%	9%
Between the 50th and 74th percentile	3%	0%
75th and above percentile	0%	0%

STAR Math data indicates that math continues to be a major concern for students at FRA. The results of the reading assessments may be connected to the low math scores. Many students shared that they are not putting in much effort in the STAR assessments this year. This is confirmed in observations by staff as the students complete the assessment.

Students scored in the following percentiles for end of year STAR Math assessments:

Math	2020-21	2021-22
Below the 25th percentile	63%	91%
Between the 25th and 49th percentile	20%	6%
Between the 50th and 74th percentile	17%	3%
75th and above percentile	0%	0%

Steps taken during the 2021-22 school year to address the academic needs identified above involve increasing staff and strengthening the systems of support. Specifically we will continue to provide an increased number of paraprofessionals available to provide supplemental support for small groups or individuals. The supports are focused on academics, but can also be social-emotional supports in encouraging students to problem solve, advocate for self, and learn to respond appropriately in stressful situations. In addition, actions are being modified or added to include professional development and coaching related to blended learning delivery models and project based learning opportunities. Collaboration time is being prioritized in order to allow staff the time to evaluate student work and use data to drive instruction.

Responses to the 2021-22 Panorama Survey indicate students several areas of need that will be addressed through goals, actions and services in the 2022-23 LCAP.

School safety - Only 54% of students reported feeling safe at school, which is a decline from the previous year at 85%. It was interesting that parents and staff both rated feelings of school safety higher at 80% for parents and 86% for staff. To address this issue we will continue with PBIS implementation. In addition, we will be adding security staff to provide proactive supervision during non-instructional time. We will use MTSS to become more targeted in our counseling supports. In addition, we will be adding a campus supervisor who will monitor students during non-instructional time and provide a safe environment for students.

The High School Dropout and Graduation rate both declined. In 20-21 there were 6 students that dropped out of high school and in 21-22 there are 10. The graduation rate on the Fall 2019 Dashboard was 68.8% and declined in 2021 to 26.3%. In order to address these declines, we will increase counseling support and individual learning plans will be more closely monitored, targeting 12th grade students.

LCAP Highlights

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

Working with educational partners Feather River Academy developed this LCAP to support all students. Taking into consideration input from educational partners, an evaluation of state and local data, and the obligation to serve expelled and foster youth in the county, we have identified four LCAP goals. Foundational to the program is the development of individualized learning plans for every student. The majority of actions and services are designed to support the development, implementation and monitoring of these plans in order to ensure that the unique needs of our students are met.

Goal 1 - Sutter County Superintendent of Schools/Feather River Academy will provide an environment that supports students in establishing individualized goals and support to meet those goals in order to be College and Career Ready.

Goals 2 - Sutter County Superintendent of Schools/Feather River Academy will develop individual learning plans based on academic assessment data. Student outcomes will be improved and maximized through increased targeted professional development as well providing supplemental support and services.

Goal 3 - Sutter County Superintendent of Schools/Feather River Academy will promote student engagement and a school culture conducive to learning

Goal 4 - Improve educational outcomes for all foster youth through ongoing coordination of services, increased identification, and case management services targeted towards closing the achievement gap.

Key features include: An intense focus on creating a culture and school climate that meets the diverse needs of students' academic and social-emotional needs through increased counseling and case management as well as leveraging multiple learning opportunities in hand-on learning and curriculum, as well as the Edgenuity platform to provide students with enriching learning experiences. A focus on staff development in PBIS and PLC processes that helps to address both academic and SEL professional learning opportunities. This professional learning helps provide more capacity that will allow staff to meet the diverse, and growing needs of the students they serve.

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.

Feather River Academy

Support for Identified Schools

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

Sutter County Superintendent of Schools (SCSOS) has established a CSI team to support the development and implementation of improvement plans related to the indicators qualifying the school for comprehensive support. Sutter County Superintendent of Schools staff providing the support to the school include; Assistant Superintendent for Educational Services, Director of Curriculum, Instruction and Accountability, Coordinator of Student Support and Outreach, Assistant Superintendent of Special Education, MTSS/SEL Coordinator and our Program Analyst. This same team also works with Placer County Office of Education and CDE for Differentiated Assistance (DA). As a COE qualifying for CSI in DA, we qualified based on Dashboard Data generated from students enrolled at Feather River Academy (our County Community School). Feather River Academy qualified for CSI based on the 2019 Dashboard. 2020/2021 and 2021/2022 data was strongly influenced by the pandemic and multiple transitions between in-person and distance learning. With a full understanding of that, the CSI Team uses a variety of evidence-based tools and strategies (Improvement Science) to implement actions, monitor effectiveness and adjust actions that will address indicators of low performance. The Differentiated Assistance planning and support process for improvement which included; a deep dive into dashboard data, which led to a need for a deep dive into local data in order to explore theories or questions related to the dashboard data has been a useful tool for CSI as well. Other tools used to support the development of the CSI Plan include; the Problem Statement Tool, the Fishbone Diagram to identify root causes, the completion of the LEA Self-Assessment, the completion of a variety of Process Maps, the development of an Aim Statement, Driver Diagram and implementation of Plan-Do-Study-Act (PDSA) cycles.

In order to gather and consider a variety of stakeholder perspectives and opinions in the development of the CSI Plan, SCSOS staff engaged with administration at FRA on a regular basis to review student performance and stakeholder satisfaction. FRA administration, in turn, engages with school staff, students and parents on a regular basis including both formal and informal opportunities for input. FRA has an active Parent Advisory Committee, regularly scheduled opportunities for engagement with students through reflection sessions and with staff through the PLC process. Students, Parents, Teachers and Districts within Sutter County are stakeholder groups that provide feedback and input on the indicators related to qualifying for CSI. All groups provided similar input regarding the need to create more autonomy, buy-in and relevance for school. The theory being that low student performance on state indicators is directly correlated with the fact that this student population does not naturally see the value in confirming the school expectations.

Actions and interventions were identified as a result of using the data and information above and going through the Aim Statement process resulting in a Driver Diagram action guide. Strong consideration was given to proven evidence-based interventions that most closely align with our problem of practice, "The majority of students in our County Community School have not experienced success or belonging in a traditional setting. Many have extremely high ACE indicators. They have developed advanced avoidance tactics including school avoidance, acting out, sabotaging relationships and work avoidance."

The data quest and local data showed that attendance, engagement and behavior continue to be areas of concern. PBIS was identified as an evidence-based multi-tiered system of support designed to create a positive school culture by ensuring that students feel safe, successful and connected to school. This positive school culture will help to reduce absences, suspensions and distractions to the learning environment with the ultimate product of increased academic achievement and more students completing A-G requirements or Career Pathways.

In response to areas of weakness identified in the recent WASC LEA Self-Assessment, it was determined that focusing on developing a strong Professional Learning Community (PLC) would have a positive effect on all aspects of student success. The LEA Self-Assessment and WASC visitation report helped to identify the fact that FRA had non-existent or weak academic data systems or practices. Local and state data indicate

serious academic deficiencies or gaps in learning for the majority of students at FRA. While staff worked diligently to meet the needs of the students there was no system in place to ensure that data used to guide and monitor the allocation of resources. Schools with strong PLCs have developed a shared understanding of assessments, implement common formative assessments, analyze evidence of student performance, and use that evidence to learn from one another and respond to school wide and individual needs identified. PLC schools have built a systematic process to provide clear instruction related to the desired outcome supported by systematic incentives and additional time and support for students who are experiencing difficulty meeting the expectations. Staff will engage in ongoing PD related increasing academic engagement and increasing rigor through Blended Learning delivery and more Project-based Learning opportunities.

Identified barriers to student success included a recognition that a very high percentage of the students attending our County Community School have experienced multiple and severe adverse childhood events. In response the determination was made to increase the amount of time available for SEL counseling. Although CSI is short term funding, the additional staffing is designed to develop resources and systems that will be sustainable after the funding for the increased time stops. Inequities were primarily identified through the WASC LEA self-assessment process and fishbone diagram activity. The conclusion was that resources were being assigned with the best of intentions but haphazardly and with no system to monitor effectiveness and modify if necessary. Therefore, resources have not been used to effectively support data driven multi-tiered system of support for academic, behavioral and social student growth. Both PBIS and Professional Learning Community are designed to ensure systematic, data driven allocation of resources to meet the needs of students.

Sutter County Superintendent of Schools offers monthly “System of Support” sessions for all district administrators and appropriate staff designed to provide technical assistance for many topics including the organization and development of the district LCAP. LCAP specific sessions are designed around the template and the instructions for each section of the LCAP, including the CSI prompts. District administrators including FRA are provided all training materials SCSOS receives from statewide training, webinars, and other meetings where LCAP content is covered. In addition to content delivered to all districts, those districts which are identified for CSI meet individually with SCSOS staff to review requirements and identify improvement science tools that would help districts identify and prioritize their efforts.

Monitoring and Evaluating Effectiveness

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

The CSI/DA Team including site staff, COE and technical assistance providers (PCOE team) will continue to meet on a bi-monthly basis through 2022-23. In addition the local CSI team will meet monthly. Plan Do Study Act (PDSA) cycles will be used to monitor expected outcomes and make adjustments to implementation as needed. Attendance is being tracked closely using a data driven system developed by the team through the DA process (Data Collection- Attendance Data from Aeries and Attendance & Outreach Coordinator records). Academic achievement is being tracked closely using local data including Fall and Spring STAR Reading and Math assessments as well as engagement and mastery data from Edgenuity/MyPath, which is all embedded in the PLC system. Agendas and artifacts from PLC meetings are reviewed as part of the implementation support provided by contract with Solution Tree. PBIS implementation is monitored by completing the Tiered Fidelity Inventory at recommended intervals through the implementation process (Data Collection- Suspension and Discipline Data from Aeries and school culture and student family social emotional well-being through Fall and Spring Panorama Surveys and bi-annual California Healthy Kids Surveys)

Agendized performance/data reports and discussion will be scheduled with PAC, PLC (certificated staff), classified staff and county LEAs through Plan for Expelled Youth Advisory Meetings.

Engaging Educational Partners

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

Sutter County Superintendent of Schools and Feather River Academy believe strongly that the input received from all Educational Partners should directly impact the programs and guide the services developed for students. Our general process for Educational Partner engagement involves agendizing LCAP goals, actions, services and related expenditures at Staff (to include FRA Principal, Certificated, Classified and Bargaining Unit) and Parent Advisory meetings. Parent/student input, which is used to guide the allocation of resources, especially for unduplicated student groups, is gathered through individualized conferences or meetings where staff facilitate discussions to identify the barriers to academic and social success. Barriers identified through these meetings are compiled and used as a foundation for identifying the use of supplemental and concentration funds to increase and improve services.

Below are the actual dates of the meetings where LCAP input was an agendized topic.

Staff (FRA Principal, Certificated, Classified and Bargaining Unit):

Spring 2022 - One-on-one empathy surveys in May 2022

3/2/22 and 3/9/2022 - Mid-year update data and discussion

4/20/22 - Complete Local Indicator Self-Reflection Tools (Priority 2 and 7)

3/2/22, 3/9/22, 4/6/22, 4/20/22 -Staff Meeting w/ LCAP/WASC Dates

5/17/2022 - Complete Local Indicator Self-Reflection Tools (Priority 3)

Students:

May 2022 - Leadership Class Interview

Fall 2021 and Spring 2022 - Panorama Surveys were administered

Parents:

Spring 2022 - 3/10/22 - Parent Meeting to review Mid Year LCAP Infographic chart

Spring 2022 - Panorama Survey was provided to parents through a flier with a QR link.

SELPA: May 9, 2022

Parent Advisory Committee:

March 10, 2022- Midyear Update and Evaluation of 21/22 Metrics, Goals and Actions for development of the 22/23 LCAP

May 23, 2022- Review of 21/22 Goal Analysis and proposed Goals, Actions and expenditures for 22/23

June 14, 2022 - Final PAC to review final LCAP

ELAC/DELAC

Sutter COE does not have an ELAC committee due to not meeting the enrollment thresholds described in Education Code, Section 52063(b)(1)

SCSOS Board

February 9, 2022 - Mid-Year Status Update to the Board

June 15, 2022 - Public Hearing

June 22, 2022 - Board Approval

A summary of the feedback provided by specific educational partners.

Certificated and Classified Staff- FRA staff feels that their input is being asked for and heard and the overall consensus is that the current plan is moving overall in the right direction. All staff celebrate the learning opportunities being offered at FRA such as CTE courses, counseling supports, para support, project based learning, professional development opportunities and county office support. Overall, staff feels very connected to students and feel that most are excelling and making progress. Staff agrees with, and supports, the overall county office goals for students and staff at FRA. Staff supports the current plans for meeting the educational needs of students. Some of the data gathered indicates that more learning opportunities that meet students where they are at are needed.

Empathy Interview (Certificated and Classified Staff):

The empathy interviews provided insight and understanding about staff perceptions of the impact instructional aides have had on implementation of the recovery strategies listed above.

Parents:

Supportive of continuing Goal 1- Actions 1, 2 and 7 were specifically called out. Overall Goal 1 is helping to create an environment where students can experience success in a school setting, many for the first time.

Value the career exploration, classes and connections with vocational preparation

The ILP Process is important and helpful. Goal setting and tracking works for our kids.

The staffing ratio is critical. Students have high needs and require immediate attention frequently.

Goal 2- Actions 3 and 5 were identified individually. Overall the services provided; transportation, instructional aides, counselors and PBIS (including the incentives) are valued by members of the PAC.

Summer School in 2021 (field trips, counselors, aides) was called out as positive and successful.

Designated ELD was identified as an improvement in 21/22.

PAC suggests/recommends: Expanding the Project Based Learning opportunities; purposeful promotion of Career Pathways; Offering Health Education and specifically the Growth, Development and Sexual Health Units

Students -

- The number of adults on campus (office staff, instructional aides, teachers, counselors, probation, SSO specialist, admin, attendance & outreach) are necessary in several ways: always an adult to talk to, academic help readily available, personal problem solving or crisis management is accessible, supervision to keep us safe.
- Small class sizes are helpful- the teachers really know us on a personal level and we don't have to wait for help/attention if we are stuck academically. They establish realistic expectations and individualize our assignments, allowing flexibility to work at our own rate.
- The counselors help us with any mental or emotional issues
- The extra curricular activities (food, tie dye, fun friday, white elephant, basketball) are important. They help us get along better and motivate me to go to school.
- The transportation is great. We can get a ride to or from school at any time. Transportation is not a barrier at FRA.
- Edgenuity is working for roughly 50%. Some prefer paper/pencil to avoid distractions that come with having a computer/internet.
- ROP/CTE class motivate me to come to school
- The Media Bus was cool to get visual and performing arts credits (and have fun)
- Would like to see: More sports, field trips, art and keep doing more extracurriculars like dances, halloween activities/etc.
- Should do a better job of advertising and promoting ROP/CTE options

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

Goal 1, Action 2 was developed and has been maintained in response to consistent feedback from all educational partners (Parents, Students and Staff). All partners have identified the need to maintain small class size and high adult to student ratios.

Goal1, Action 7 has been influenced by input from the student and parent groups. Both of those partner groups identified the need to increase the opportunities for students to participate in CTE and ROP courses as a way of engaging students and meeting their educational and post secondary goals.

Goal 2 , Action 2 was also identified as an important maintenance area. As mentioned above, a high adult to student ratio is considered critical to help students who are working to develop persistence, coping skills and a growth mindset.

All actions in Goal 3 were influenced by input received through empathy interviews, surveys and LCAP input sessions with staff and PAC. In each, the need to maintain supports for attendance, transportation and expanded services in the area of Social and Emotional Supports were clearly articulated.

Goals and Actions

Goal

Goal #	Description
1	Sutter County Superintendent of Schools/Feather River Academy will provide an environment that supports students in establishing individualized goals and support to meet those goals in order to be College and Career Ready. Priority 1, 2, and 7

An explanation of why the LEA has developed this goal.

Feather River Academy (FRA) serves students who have been expelled, referred by Probation or referred due to truancy. Student and parent input indicates that the families are generally disenfranchised with the traditional school setting and survey data indicates that upon entry in the County Community School, the majority of students do not 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 to establish individualized goals and realize how school provides support to help them achieve.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 1A - Properly credentialed and appropriately assigned teachers Source: SARC	19-20 SARC 100%	20-21 SARC 100%	N/A	N/A	100%
Priority 1B - Student access to standards-aligned instructional materials Source: SARC	19-20 SARC 100%	20-21 SARC 100%	N/A	N/A	100%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 1C - Facilities in Good Repair Source: Facilities Inspection Tool (FIT)	2020 FIT Overall “Good Repair” rating	2021 FIT Overall “Good Repair” rating	N/A	N/A	Maintain “Good Repair” rating
Priority 2A - Implementation of State Academic Standards Source: Local Indicator Tool for Priority 2	Spring 2021 Local Indicator Tool for Priority 2 Professional Learning for Teaching - 2 (Beginning Development) Standards Implementation Health - 2 (Beginning Development) PE - 1 (Exploration and Research Phase) VAPA - 3 (Initial Implementation)	Spring 2022 Local Indicator Tool for Priority 2 Professional Learning for Teaching 3 - (Initial Implementation ELA, ELD, NGSS, HSS) 2 - (Beginning Development Math) Standards Implementation Health - 3 (Initial Implementation) PE - 3 (Initial Implementation) VAPA - 3 (Initial Implementation)	N/A	N/A	Professional Learning for Teaching - 4 (Full Implementation) Standards Implementation Health - 4 (Full Implementation) PE - 4 (Full Implementation) VAPA - 4 (Full Implementation)
Priority 2B - EL access to CCSS and ELD Standards Source: STAR	2021 STAR (ELA) 0% of ELs in the 50th percentile or above	2022 STAR (ELA) 0% of ELs in the 50th percentile or above	N/A	N/A	25% of ELs will be in the 50th percentile or above

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 7A - Access to Broad Course of Study Source: Metrics identified in the Local Indicator Tool for Priority 7	Spring 2021 Local Indicator Tool for Priority 7 VAPA 11/38 or 30% of all students 0% of ELs N/A Foster Youth 11/38 or 30 % of Socioeconomically Disadvantaged 3/18 or 17% of Students with Exceptional Needs PE 0% of all students 0% of ELs N/A of Foster Youth 0% of Socioeconomically Disadvantaged 0 % of Students with Exceptional Needs	Spring 2022 Local Indicator Tool for Priority 7 VAPA (Fall 2021) 12/38 or 32% of all students 3/5 or 60% of ELs N/A Foster Youth 12/29 or 41% of Socioeconomically Disadvantaged 7/15 or 47% of Students with Exceptional Needs PE 11/38 or 30% of all students 1/5 or 20% of ELs N/A of Foster Youth 9/29 or 31% of Socioeconomically Disadvantaged 4/15 or 27% of Students with Exceptional Needs	N/A	N/A	VAPA 75 % of all students 75% of ELs 75% of Foster Youth 75% of Socioeconomically Disadvantaged 75% of Students with Exceptional Needs PE 75 % of all students 75 % of ELs 75 % of Foster Youth 75 % of Socioeconomically Disadvantaged 75 % of Students with Exceptional Needs

Actions

Action #	Title	Description	Total Funds	Contributing
1	Staffing	Properly credentialed and appropriately assigned teachers.	\$190,005	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.	\$121,384	Y
3	Curriculum/Standards Implementation	Continue Edgenuity Online Platform Enhanced Professional Learning provided to teachers on the implementation of standards and best practices for teachers in supporting various types of learners, grade levels, and content areas within the same classroom through a blended learning model. Explore Project Based Learning as a supplement to core instruction to support increased engagement.	\$26,500	N
4	Ensuring Broad Course Access	Students have access to a comprehensive Health Education through alignment to the Framework in order to strengthen and supplement Health Curriculum to ensure comprehensive support of student health. Explore opportunities for increased physical education during the school day in order to create a more comprehensive program where students can be incentivised to earn credits towards graduation. Explore intramural sports during lunch. Continue weight training course. Create opportunities for students to participate in high-interest VAPA courses related to media arts.	\$0 (cost included in actions 1 and 2)	N
5	Co-Teach Model	SELPA funded Special Education Teacher will co-teach in ELA and Math classes Continue core and Special Education staff having bi-weekly common planning time. CIA PD Coordinator will provide additional coaching support in implementation. Continue book study of <i>Leading the Co-Teaching Dance</i> that was started in 2021-22 Priority 7C	\$0 (cost included in actions 1 and 2)	N

Action #	Title	Description	Total Funds	Contributing
6	ROP/CTE	Increase student enrollment in SCSOS CTE courses through Tri-County ROP. Expand to 9th and 10th grade Continue to administer Virtual Job Shadow to establish career goals	\$0 (cost included as in-kind from ROP)	N

Goal Analysis for 2021-22

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

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

All actions were implemented as intended with the exception of Action 3. Action 3 was intended to supplement Edgenuity curriculum by providing hands-on material to target Socioeconomically Disadvantaged and Students with Exceptional Needs who articulated a lack of confidence with computer-based work production. Throughout the school year it became evident that print materials from Edgenuity were available at no cost and other supplemental materials were available on site. Purchases were not necessary as predicted.

Successes-

Based on feedback from our educational partners, the individualized support afforded by the small class size (additional teacher) and the implementation of the co-teaching model allowed our students to transition from distance learning to in-person instruction successfully. While assessment data shows a concerning level of proficiency in both ELA and Math, staff, students and parents articulated the importance of these actions to ensure an end to the learning loss and a stabilization so students can begin to transition from social emotional regulation to academic engagement.

The co-teach model was also successful specific to the students with disabilities. A much higher percentage of students were successful in mainstream classes than in previous years. The Co Teaching book study proved to be a successful foundation for implementing the co-teach model in core classrooms and collaboration time dedicated to Co Teach planning was valuable. The co teaching model has been sufficiently developed to continue implementing in the 22-23 school year across all core content areas.

All students who still required the course as part of their high school graduation requirements participated in Health Education instruction using the new Framework. This Health instruction was supported through staff participation in the Health Framework Community of Practices provided through SCSOS.

Significantly more students were able to participate in weight training in 21/22 and earn PE credits during the school day. Additional equipment was purchased and staff time was reorganized to ensure quality instruction.

ROP/CTE course enrollment increased in the 21/22 school year by expanding the offerings to 9th and 10th grade students. The resulting expansion in the program did increase student enrollment in all ROP/CTE courses available at FRA.

Challenges-

Using the Edgenuity curriculum for in-person instruction was a challenge to some teachers. Math and Science in particular. In response professional development is being planned for 22/23 to implement a blended learning model as a way to increase student engagement and teacher agency with the curriculum.

There is a continuing challenge to attract independent study students to participate in on-site PE offerings as well as ROP/CTE courses.

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.

1.1 - Staffing - Estimated Actual expenditures were more than Budget Expenditures because salaries were projected for a less veteran teacher, but one with more experience was hired and costs were more

1.4 - Edgenuity - Estimated Actual expenditures were less than Budget Expenditures because the original quote provided for Edgenuity was incorrect and the final invoice came in much lower.

1.5 - Ensuring Broad Course Access - Estimated Actual expenditures were more than Budget Expenditures because weight room equipment was purchased

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

Actions 1 and 2 were called out as positive and “essential” for the population by several educational partner groups including students and parents. The small pupil to teacher ratio was identified by these groups as important to move beyond behavior management to academic growth. Combining a small classroom setting along with access to a broad course of study, staff were able to provide a more individualized level of support for students academically.

Feedback from the parents, students and staff indicates that the 21/22 action related to ROP/CTE was important and successful but should be expanded on. Enrollment data shows more students enrolled in ROP/CTE than in previous years but students indicated a need to do more follow-up after the Virtual Job Shadow. Providing more information about the various courses available and benefits of participation will be a focus area for the 22-23 school year.

Course access to VAPA, PE and Health for unduplicated students increased significantly as shown in the metric 7A. In 2021/22 VAPA courses were only offered in the Fall through a vendor but plans to integrate into the master schedule for the full year in 22/23. The course and equipment are being developed by current school staff.

Co Teaching occurred on a regular basis for the first time in the 21/22 school year. As a result, student engagement and completion of academic tasks increased based on Edgenuity data.

EL performance on the STAR did not reflect desired performance levels despite increased access to CCSS in ELA and ELD. In 21/22 only four out of five English Learners were assessed using the STAR in reading and those students all scored below the 25th percentile. Staff encourage a continued focus on the support from consultant and local PD coordinators in the area of designated and integrated ELD to ensure success in academic engagement that will transfer to standardized testing in the future.

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

The description of Goal 1 was updated to be more specific to describe how conditions of learning develop students who are college and/or career ready.

1.3 - Supplemental Materials - Provide alternative curricular resources, primarily targeted to unduplicated students and students with exceptional needs, for Science History Social Science to provide hands-on learning experiences to students that struggle with the Edgenuity online learning platform (TCI and Discovery Education). **This action is being removed** in 22-23 as related materials were purchased or no longer needed.

1.4 - Curriculum/Standards Implementation - This became action 1.3 in 22-23 and will include the addition of Blended Learning and Project Based Learning support in order to increase student engagement.

1.5 - Broad Course Access - This became action 1.4 in 22-23 and will include the addition of a media arts course supporting VAPA

1.6 - Co-teach - This became action 1.5 in 22-23 and will include additional coaching support from a CIA PD Coordinator.

1.7 - ROP/CTE - This action will remain but became action 1.6 in 22-23

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.

Goal

Goal #	Description
2	<p>Sutter County Superintendent of Schools/Feather River Academy will develop individual learning plans based on academic assessment data. Student outcomes will be improved and maximized through increased targeted professional development as well providing supplemental support and services.</p> <p>Priority 4 and 8</p>

An explanation of why the LEA has developed this goal.

When students enroll at FRA they participate in a thorough intake process for the development of an Individual Learning Plan. The process includes Benchmark Assessments in ELA and Math along with a vocational survey and multiple SEL screeners. Through those results, it is apparent most students enter below grade level or significantly below grade level in all academic subject areas. Students are also credit deficient and have been unsuccessful in the traditional school setting. Outcomes related to students making progress towards English proficiency (4E) and English learner reclassification rates (4F) are not reported in the metrics and actions below due to student data privacy, but are tracked at the local level. Because Advanced Placement courses are not part of FRA's course offerings, student pass rates (4G) and preparedness as 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 related to CSU/UC completion (4B), successful completion of CTE courses (4C) and the percentage of pupils that successfully complete both (4D). By developing individual learning plans based on data from the assessments, 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	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 4A - Statewide Assessments Source: Dashboard CAASPP and Dataquest	FRA 2019 Dashboard ELA - 123.2 points below standard Math - less than 11 students 2019 CAASPP ELA- 8.7% Met or Exceeded Math- 4.5% Met or Exceeded	Dashboard for 2020 and 2021 did not include CAASPP data 2021 CAASPP ELA- Less than 11 students tested Math- Less than 11 students tested	N/A	N/A	Dashboard ELA - 100 points below standard Math - less than 11 students CAASPP ELA- 21% Met or Exceeded Math- 17 % Met or Exceeded

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 8A - Other Pupil outcomes Source: STAR ELA and Math	2021 STAR ELA <div> Below the 25th percentile - 80% Between the 25th and 49th percentile - 17% Between the 50th and 74th percentile - 3% 75th and above percentile - 0% </div>	2022 STAR ELA <div> Below the 25th percentile - 91% Between the 25th and 49th percentile - 9% Between the 50th and 74th percentile - 0% 75th and above percentile - 0% </div>	N/A	N/A	STAR ELA <div> Below the 25th percentile - 20% Between the 25th and 49th percentile - 25% Between the 50th and 74th percentile - 35% 75th and above percentile - 20% </div>
	2021 STAR Math <div> Below the 25th percentile - 63% Between the 25th and 49th percentile - 20% Between the 50th and 74th percentile - 17% 75th and above percentile - 0% </div>	2022 STAR Math <div> Below the 25th percentile - 91% Between the 25th and 49th percentile - 6% Between the 50th and 74th percentile - 3% 75th and above percentile - 0% </div>			STAR Math <div> Below the 25th percentile - 20% Between the 25th and 49th percentile - 25% Between the 50th and 74th percentile - 40% 75th and above percentile - 15% </div>

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	\$73,426	Y
2	Classified Support	Paraprofessionals to provide daily academic and SEL support to targeted students identified through academic data analysis and referrals from SEL screeners	\$121,837	N
3	EL Professional Learning	Support from EL expert Theresa Hancock on support for staff on best practices, standards implementation and Integrated and Designated ELD instruction. Provide staff feedback on teaching practices specific to support EL students across content areas.	\$0	Y

Goal Analysis for 2021-22

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

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

Overall actions were implemented as intended with the exception of action 4, the tutoring goal was not implemented due to a lack of student participation. As a result, supports were embedded in the school day and funds were re-allocated towards materials for hands-on project based learning activities.

Successes

Collaboration supported by Solution Tree PD on PLCs was implemented through virtual training via zoom. Through these collaborative meetings, staff created and implemented a school wide reading and writing goal for all students that was cross-curricular. Through the PLC process staff was able to identify essential standards for writing across the curriculum and created a formal writing rubric for all students. Formal assessments tied to this rubric allowed staff to track student growth on essential standards.

Classified Support was instrumental in providing academic and social emotional support as students transition back to in-person instruction. In addition, instructional aides were able provide additional support for academic engagement for individuals and small groups. Empathy interviews with staff indicated that this additional support is critical to the success of our student population.

Staff had the opportunity to work directly with a well known leader in the area of language development to refine both integrated and designated ELD. This work was also successfully supported with coaching from a SCSOS PD Coordinator which resulted in daily target instruction for our English Learners.

Challenges

After school tutoring was planned and budgeted but convincing students to stay after normal school hours or even access tutoring virtually was challenging. This action was abandoned early in the school year after multiple conversations with students, parents and staff.

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

2.1 - Collaboration - Estimated Actual expenditures were less than Budget Expenditures because substitutes were not needed for additional collaboration time.

2.2 - Professional Learning - Estimated Actual expenditures were less than Budget Expenditures because the number of full days on the Solution Tree contract was more than needed.

2.4 - Tutoring - Estimated Actual expenditures were less than Budget Expenditures because students did not take advantage of the opportunity to receive after school tutoring therefore there were no related staffing expenses.

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

Students showed progress on goals established through the Individual Learning Plans (ILP) but failed to meet identified targets on the summative STAR tests in reading and math. FRA staff and other educational partners feel that despite the student performance on the STAR, student progress on individual ILP goals for credit recovery, academic engagement and social-emotional regulation was positive. Collaboration time and professional learning were identified as effective in improving student outcomes. Grades and Edgenuity work completion reports showed a steady increase attributed to targeted instruction planned as a result of collaborative planning using the PLC model.

The action related to classified support was also identified as critical to progress toward this and other goals. Instructional Aides were used to quickly attend to students' social, emotional and academic needs. Student interviews and surveys identified the support of the Instructional Aides as key to their ability to regulate their behaviors and maintain academic focus.

While data showing academic growth of ELs is not available, the establishment of regular designated ELD instruction and a focus on integrated supports was identified as successful by students and staff.

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

- The description of Goal 2 was updated to be more specific to describe what the goal is intended to achieve.
- 2.1 - Collaboration - remove the costs associated with providing additional collaboration time for staff. The current schedule has students released early every day and collaboration time is embedded in the regular day.
 - 2.2 - Professional Learning - **This action is being removed** in 22-23. Did not enter into contract for PLC support with Solution Tree. PLC implementation will continue at the local level without contracted services.
 - 2.3 - Classified Support - This action will become 2.2 in 22-23. In 22-23 this action will no longer be an increased and improved because staff is funded with other one-time funds.
 - 2.4 - Tutoring - **This action is being removed** for 22-23 as support will continue during the regular school day since students didn't take advantage of the opportunity in 21-22.
 - 2.5 - EL Professional Learning - This action will remain but became action 2.3 in 22-23

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.

Goal

Goal #	Description
3	Sutter County Superintendent of Schools/Feather River Academy will promote student engagement and a school culture conducive to learning Priority 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. In order 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. In order to reestablish educational development, establish appropriate educational goals and support students to earn a high school diploma extensive support services are necessary. 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	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
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: CHKS Survey or Panorama	2021 Survey Participation Rate (CHKS) 0% All parents 0% Unduplicated 0% Exceptional Needs	2022 Survey Participation Rate (Panorama) 40% 15/38 All parents Data not available disaggregated for Unduplicated Students Data not available disaggregated for Students with Exceptional Needs	N/A	N/A	Survey Participation Rate 75% All parents 75% Unduplicated 75% Exceptional Needs
Priority 5A - Attendance Source - P2 Attendance Report	2020-21 53%	2021-22 76%	N/A	N/A	87%
Priority 9- Attendance Rates (expelled youth only) Source:P2 Attendance Report	2020-21 53%	2021-22 76%	N/A	N/A	87%
Priority 5B - Chronic Absenteeism Source - Dashboard - Chronic Absenteeism Indicator and Data Quest	FRA 2019 Dashboard - Less than 11 students at 7th-8th Grade 2020-21=66%	FRA 2021 Dashboard - Not reported DataQuest 68%	N/A	N/A	25%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 5C - Middle School Dropout Rate Source: AERIES	2020-21 0 students	2021-22 0 students	N/A	N/A	Maintain 0 Students
Priority 5D - High School Dropout Rate Source: CALPADS 1.12	2020-21 6 students	2021-22 10 students	N/A	N/A	2 Students
Priority 9 - High School Dropout Rate (expelled youth only) Source: CALPADS	2020-21 5% of Students	2021-22 70% of Students			2% of Students
Priority 5E - High School Rate Source: Graduation Rate Indicator (Dashboard) and/or CALPADS 15.1 or 15.2	FRA 2019 Dashboard - 68.8% Graduated	FRA 2021 Dashboard - 26.3% Graduated	N/A	N/A	75% Graduated
Priority 9 - Graduation Rate (expelled youth only) Source: CALPADS 15.1 or 15.2	2020-21 33%	2021-22 0%	N/A	N/A	65%
Priority 6A - Suspension Rate Source: Suspension Rate Indicator (Dashboard) and/or CALPADS 7.10 and 7.12	FRA 2019 Dashboard - 31.7%	FRA 2021 Dashboard - Not reported 27.14% (CALPADS)	N/A	N/A	20%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 6B - Expulsion Rates Source: CALPADS	Does not apply as students are in a school for expelled youth	Does not apply as students are in a school for expelled youth	N/A	N/A	Does not apply as students are in a school for expelled youth
Priority 6C - Other local measures, including survey of pupils, parents and teachers on the sense of school safety and connectedness Source: CHKS Survey or Panorama	<p>2020-21 - CHKS</p> <p>Sense of School Safety (Safe of Very Safe)</p> <p>Students - 85%</p> <p>Parents- 0% responded</p> <p>Sense of School connectedness</p> <p>Students - 64%</p> <p>Parents- 0% responded</p> <p>Total School Supports (Pretty Much or Very True)</p> <p>Students- 59%</p> <p>Parents- 0% responded</p>	<p>2021-22 - Panorama Spring 2022 Results</p> <p>Sense of School Safety (Safe of Very Safe)</p> <p>Students - 54%</p> <p>Parents- 80%</p> <p>Staff- 85.7% (Empathy Interview)</p> <p>Sense of School connectedness</p> <p>Students -34%</p> <p>Parents- 53%</p> <p>Staff- 89% (Empathy Interview)</p> <p>Total School Supports (Pretty Much or Very True)</p> <p>Students- 47%</p> <p>Parents-75.5%</p> <p>Staff- 90% (Empathy Interview)</p>	N/A	N/A	<p>Sense of School Safety</p> <p>Students - 95%</p> <p>Parents- 100%</p> <p>Sense of School Connectedness</p> <p>Students - 85%</p> <p>Parents- 85%</p> <p>Total School Supports (Pretty Much or Very True)</p> <p>Students- 80%</p> <p>Parents - 80%</p>

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	\$85,701	Y
2	Transportation	Address transportation barriers by providing personalized transportation by school staff and/or providing bus passes	\$13,090	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.	\$24,420	Y
4	PBIS Implementation	Continue focus on PBIS through work with SCSOS SEL Coordinator Provide incentives for students to reinforce positive behavior and attendance	\$12,300	Y
5	Parent Liaison	Maintain Parent Liaison/Receptionist to increase communication and inclusion of parents SED and EL parent. Coordinates translation services to ensure all parents have access and receive information.	\$37,084	Y
6	Campus Supervision	Supervise and monitor students during non-instructional class time to ensure appropriate behaviors of students. Patrol school property and assist in the formulation and implementation of proper security methods and procedures.	\$24,196	Y
7	Coordination of Services for Expelled Youth	Meet twice a year at the end of each semester to review implementation of the Expelled Youth Plan and student progress towards readiness to return to district of readiness	\$0	N

Goal Analysis for 2021-22

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

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

The actions in Goal 3 were carried out as designed and produced the best outcomes of all three broad goals. Re-engaging expelled youth students after multiple transitions from virtual to in-person was a challenge but one that the school was prepared to meet. The combinations of actions in this goal helped to create a safe and welcoming environment with adequate resources to remove barriers to attendance. PBIS implementation is foundational to ensuring the positive and supportive environment while personnel worked to ensure that students had transportation, encouragement and accountability to show up and take part. Attendance data shows that

Success:

Counselors provided 358 Individual Counseling Support sessions in Spring 2022 (Check In, Monitoring Progress in Attendance, Classroom, Behavioral Concerns, Risk Assessments). The reasons for referral included: Anger (3), Attendance (8), Behavior (9), Gang Concerns (4), Grief (4), Academic (1), Pregnancy (1), Substance Abuse (2), Mental Health (1) Relationship concern (4), home life (2), Engagement (2). Counselors also participated in 22 Student Care Team Referrals during the 21-22 School Year. 18 of those students were formally served by the Care Team.

A parent liaison/reception was added to the staff in October 2021. This addition of this person increased the number of contact with parents and added to the consistent and positive structures in the front office. This stability helps to ensure that students have a positive start to their day on arrival and that student and parent needs are met in a timely and responsive manner.

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.

3.2 - Transportation - Estimated Actual expenditures were less than Budget Expenditures because the action originally included the purchase of 2 vans and a staff member to transport students to ensure positive attendance. Due to the lack of vans available, there was only 1 purchased. In addition, no driver was hired.

3.3 - Counseling Services - Estimated Actual expenditures were more than Budget Expenditures because there was no counselor in place for 2 months while we awaited the hiring of an additional staff.

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

Actions related to attendance and outreach and transportation positively impacted attendance rates which increased from 57% in 2020/21 to 76% in 2021/22. Although chronic absenteeism rates are higher than desired, focused efforts will continue to improve both attendance and decrease chronic absenteeism.

Suspension rates have improved since the previous dashboard. PBIS implementation efforts and targeted counseling efforts have proven successful and will continue in 22/23.

Although participation in school climate surveys by parents, students, and staff increased, we realized we were unable to disaggregate the parent survey data by student group. In 22/23, we will ensure this information is collected so we can better target supports and outreach to specific students and student groups.

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

Metrics specific to Expelled Youth (attendance rate, high school dropout rate, and graduation rate) have been eliminated. Instead Action 3.7 has been added to describe how the educational services for expelled youth are coordinated with the districts in Sutter County.

3.2 - Transportation - the action in 21-22 included the purchase of 2 vans and the hiring of a driver. One van was purchased in 21-22 and it was determined a second was not needed. In addition, no additional driver would be needed. The action will continue to be implemented by providing bus passes and other supports to remove barriers. In addition, the action includes costs associated with van upkeep.

3.4 - PBIS Implementation - the contract with PCOE will not take place in 22-23. However, the SCSOS SEL Coordinator will provide ongoing implementation support.

3.5 - Parent Lisaon - the action will remain but due to need, will increase from 3.75 hrs/day to 6 hours/day.

3.6 - This action will be added in 22-23 in order to address staff and students concern for safety on the Spring Panorama survey.

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.

Goal

Goal #	Description
4	Improve educational outcomes for all foster youth through ongoing coordination of services, increased identification, and case management services targeted towards closing the achievement gap. 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 in Goal #4 are aligned to the needs assessment coordinated by SCSOS Foster Youth Services Coordinating Program (FYSCP) and guided with 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 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 that will streamline services and support for foster youth.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
# of professional development opportunities provided to LEAs and Community partners Source: Agendas/sign-in sheets	2020-21 1 per year	2021-22 1 S4 Training - Spring 2022	N/A	N/A	5 per year
# of Child Family Team (CFT) meetings attended by FYSCP staff Source: Foster Focus	2020-21 10 attendance at CFT meetings	2021-22 27 CFT Meetings	N/A	N/A	50 attendance at meetings

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 Host Bi-weekly SuperFAST meetings for interagency placements	\$5,973	N
2	Professional Development	Contract with S4 to build the FYSCP staff capacity to provide professional development to LEAs and community partners Ongoing Foster Focus Training for CWS and identified staff from LEAs	Included in Action 1	N

Action #	Title	Description	Total Funds	Contributing
3	Educational Case Management	SSO Support specialists will attend CFT meetings in order to provide educational advocacy, placement guidance, serve as the liaison to the schools, and assist in removing other identified educational barriers	Included in Action 1	N
4	Monitoring Student Outcomes	Establish data sharing MOU with all LEAs Establish district links with Foster Focus for the two large districts	Included in Action 1	N

Goal Analysis for 2021-22

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

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

Sutter County FYSCP made significant progress in our goal and planned actions. For the Coordination of Services, we were able to host or attend all planned meetings which allowed for increased communication amongst collaborative partners and have solution-oriented discussions. We also made required updates to the AB 2083 MOU this school year. We successfully trained and on-boarded CWS and Probation staff to Foster Focus. Our FYSCP staff participated in PDSA cycles with our Curriculum, Instruction and Accountability (CIA) to support their capacity of presenting Professional Development. Additionally, S4 created a Handbook for program guidance for FYSCP staff as well as provided Professional Learning to both existing and new staff in order to support the onboarding and capacity of FYSCP staff to build confidence in training for CWS and LEA staff. Our LEA was not able to successfully establish a data sharing MOU or establish district links although both larger districts are still interested.

Challenges include staffing both internally and with our collaborative partners. We had an FYSCP staff member resign in November and the position remained unfilled until April. Additionally, CWS informed us that due to low staffing, they are not regularly hosting CFTs. Additionally, we were unable to identify the percentage as a metric due to lack of data from CWS. Limitations with data sharing also remain to be a barrier to supporting our Foster Youth which is why we intend to continue advocating for a data sharing MOU.

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 between Budgeted Expenditures and Estimated Actual Expenditures.

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

Action 3.1, 3.2 and 3.3 continue to be effective towards the established goal. Increasing awareness of Foster Youth Educational Rights and knowledge of opportunities to increase the educational success of foster youth. Our FYSCP Executive Advisory Council continues to state

that our collaboration with EAC members, the AB 2083 ILT and SuperFAST members is our greatest strength in achieving this goal. Increasing communication via Foster Focus and trainings for our partners and LEAs will allow us to improve educational outcomes of foster youth. The data sharing agreement (Action 4) was not established but we will continue to work collaboratively towards developing a data sharing agreement with our LEAs.

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

Metrics related to the graduation rate, chronic absenteeism rate, suspension rate, and college-going rate have been removed as they do not fall within the scope of Priority 10 and how SCSOS coordinates services for foster youth in Sutter County.

There was a revision to the metric for the number of Child Family Team (CFT) meetings held due to a typo. Although action 4.3 remains the same, the metric should be reflective of the actual number of CFTs attended, not a represented percentage.

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

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

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$142,014	N/A

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
3.66%	0%	\$0	3.66%

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

Required Descriptions

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

After assessing the needs, conditions and circumstances, related to academic performance, of our SED students, we learned that 91% of our SED students are below the 25% percentile on the 20/21 STAR Test in ELA and 94% are below the 25th percentile in Math. This data is mirrored with our ALL Student Subgroup in ELA and Math.

In order to address this condition of our SED and EL students, we will implement actions in Goal 1 to include; action 2- class size reduction. Additional certificated staff decrease class size to allow for more intense and individualized monitoring. As well as Goal 2 to include; action 1- collaboration, action 2- additional paraprofessional support, and action 3- increased EL professional learning for staff. Training and dedicated time for collaboration allows for instructional planning and intervention needs to address the significant challenges of our specific population of students. Increased paraprofessional support as well as tutoring opportunities for students will provide additional target support for students. Although ELs are not a significant student group, the contract support provided by Theresa Hancock will support the academic language development for all students.

All actions are continued from the 2021-22 LCAP. Educational Partner feedback provided by certificated and classified staff, as well as both parents and students showed a desire to prioritize and continue the low student to teacher ratio.

These actions are being provided on an LEAwide basis and we expect all students performing below the 25th percentile to benefit. However, because the actions were designed to address our SED students’ need for more personalized instruction and additional curriculum supports 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 the feedback from our stakeholders regarding these services will be positive and will help continue to inform our academic supports.

In our assessment of the needs, conditions and circumstances, related to conditions, climate and engagement, of our SED students, we learned that, in 2021-22 the attendance rate for our SED students was 81% as compared to 76% for the ALL student group. Although there is not a significant gap between the two groups, there is a significant gap in our student attendance rate and statewide attendance targets (minimally 90%). When examining chronic absenteeism for the SED student group, we learned that 75% were chronically absent (missing 10% more of the days enrolled) as compared to the ALL student group which was 66%. In 2021-22 37% SED students were suspended at least once compared to the All student group which showed 27% of students were suspended at least once. While no gap exists, the high rate of suspension is a concern to staff and Educational Partners. Additionally, our students conveyed that counseling services and extra-curricular activities helped them be better prepared to engage in instruction. Our parents reported that they appreciated the personalized connections between school and home, and that transportation services were appreciated and heavily relied upon.

In order to address the needs and conditions of our SED students, we will implement actions in Goal 3 to include; action 1- attendance and outreach coordinator 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 and action 5- a parent liaison to increase communication efforts among families.

These actions are being provided on an LEAwide 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 supports, increased counseling services and extra-curricular activities, and consistent parent communication, we anticipate our SED students' attendance rates and suspension rates will be more positively affected. Additionally, we anticipate the feedback from our stakeholders regarding these services will be positive and will help continue to inform our engagement and behavioral supports.

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

Sutter County Superintendent of Schools is required to increase and improve services for unduplicated pupils by 3.66%. The actions identified within the prompt above will be completed in order to meet this proportionality percentage.

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

2022-23 Total Planned Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$ 137,412	\$ -	\$ -	\$ 19,092	156,504	\$ 129,904	\$ 26,600

Goal #	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1	Staffing	All	\$ 90,329	\$ -	\$ -	\$ -	\$ 90,329
1	2	Supplemental Materials	All	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
1	3	Edgenuity	All	\$ 4,250	\$ -	\$ -	\$ -	\$ 4,250
1	4	Ensuring Broad Course Access	All	\$ -	\$ -	\$ -	\$ -	\$ -
1	5	ROP/CTE	All	\$ -	\$ -	\$ -	\$ -	\$ -
2	1	Collaboration	All	\$ 18,755	\$ -	\$ -	\$ -	\$ 18,755
2	2	Classified Support	All	\$ 3,728	\$ -	\$ -	\$ 17,092	\$ 20,820
2	3	EL Professional Learning	All	\$ -	\$ -	\$ -	\$ -	\$ -
3	1	Attendance and Outreach	All	\$ -	\$ -	\$ -	\$ -	\$ -
3	2	Transportation	All	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
3	3	Counseling Services	All	\$ 20,350	\$ -	\$ -	\$ -	\$ 20,350
3	4	PBIS Implementation	All	\$ -	\$ -	\$ -	\$ -	\$ -

2022-23 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
\$ 102,554	\$ 32,747	31.93%	0.00%	31.93%	\$ 39,105	0.00%	38.13%	Total:	\$ 39,105
								LEA-wide Total:	\$ 39,105
								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 (%)
2	1	Collaboration	Yes	LEA-Wide	All	LEA-Wide	\$ 18,755	0.00%
2	3	EL Professional Learning	Yes	LEA-Wide	All	LEA-Wide	\$ -	0.00%
3	1	Attendance and Outreach	Yes	LEA-Wide	All	LEA-Wide	\$ -	0.00%
3	2	Transportation	Yes	LEA-Wide	All	LEA-Wide	\$ -	0.00%
3	3	Counseling Services	Yes	LEA-Wide	All	LEA-Wide	\$ 20,350	0.00%
3	4	PBIS Implementation	Yes	LEA-Wide	All	LEA-Wide	\$ -	0.00%

2021-22 Annual Update Table

Totals:	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Actual Expenditures (Total Funds)
Totals:	\$ 192,062.00	\$ 168,564.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1	Staffing	Yes	\$ 85,791	\$ 87,142
1	2	Supplemental Materials	Yes	\$ 800	\$ 800
1	3	Edgenuity	No	\$ 14,875	\$ 8,705
1	4	Ensuring Broad Course Access	No	\$ -	\$ -
1	5	ROP/CTE	No	\$ -	\$ -
2	1	Collaboration	Yes	\$ 1,000	\$ 991
2	2	Professional Learning	No	\$ 18,903	\$ 18,155
2	3	Classified Support	Yes	\$ 25,128	\$ 8,563
2	4	Tutoring	Yes	\$ 750	\$ 744
2	5	EL Professional Learning	Yes	\$ -	\$ -
3	1	Attendance and Outreach	Yes	\$ -	\$ -
3	2	Transportation	Yes	\$ 1,000	\$ 1,000
3	3	Counseling Services	Yes	\$ 36,315	\$ 35,714
3	4	PBIS Implementation	Yes	\$ 7,500	\$ 6,750
				\$ -	\$ -

2021-22 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)
\$ 18,523	\$ 133,156	\$ 133,141	\$ 15	0.00%	0.00%	0.00% - 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	Yes	\$ 85,791	\$ 87,142	0.00%	0.00%
1	2	Supplemental Materials	Yes	\$ 800	\$ 800	0.00%	0.00%
1	3	Edgenuity	No	\$ -	\$ -	0.00%	0.00%
1	4	Ensuring Broad Course Access	No	\$ -	\$ -	0.00%	0.00%
1	5	ROP/CTE	No	\$ -	\$ -	0.00%	0.00%
2	1	Collaboration	Yes	\$ 1,000	\$ 991	0.00%	0.00%
2	2	Professional Learning	No	\$ -	\$ -	0.00%	0.00%
2	3	Classified Support	Yes	\$ -	\$ -	0.00%	0.00%
2	4	Tutoring	Yes	\$ 750	\$ 744	0.00%	0.00%
2	5	EL Professional Learning	Yes	\$ -	\$ -	0.00%	0.00%
3	1	Attendance and Outreach	Yes	\$ -	\$ -	0.00%	0.00%
3	2	Transportation	Yes	\$ 1,000	\$ 1,000	0.00%	0.00%
3	3	Counseling Services	Yes	\$ 36,315	\$ 35,714	0.00%	0.00%
3	4	PBIS Implementation	Yes	\$ 7,500	\$ 6,750	0.00%	0.00%
				\$ -	\$ -	0.00%	0.00%
				\$ -	\$ -	0.00%	0.00%

2021-22 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)
\$ 57,870	\$ 18,523	0.00%	32.01%	\$ 133,141	0.00%	230.07%	\$0.00 - No Carryover	0.00% - No Carryover

Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

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

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

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

- 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]).
- o Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* Section 52064[b][7]).

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

General Information – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

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

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

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

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

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

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

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

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

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

Local Control and Accountability Plan:

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

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

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

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

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

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

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

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions
- Inclusion of action(s) as contributing to increased or improved services for unduplicated students
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

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

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

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

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

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

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

Focus Goal(s)

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

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

Broad Goal

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

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

Maintenance of Progress Goal

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

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

Required Goals

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

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

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.
- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA’s eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

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

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

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

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

Complete the table as follows:

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

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

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a "Y" for Yes or an "N" for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

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

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

Goal Analysis:

Enter the LCAP Year.

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

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs

may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

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

Purpose

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

Requirements and Instructions

Projected LCFF Supplemental and/or Concentration Grants: Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

Projected Additional LCFF Concentration Grant (15 percent): Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year: Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

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

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

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

Required Descriptions:

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

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

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

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

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

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

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

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

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

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

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

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

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

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

Actions Provided on a Schoolwide Basis:

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

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

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

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

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

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

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

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

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

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

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

Complete the table as follows:

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

Action Tables

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

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

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

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

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

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

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

- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - 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 LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).
- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

Pursuant to EC Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater

than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)
- 7. Total Estimated Actual Expenditures for Contributing Actions
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
 - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
 - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)

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

California Department of Education
January 2022

Agenda Item No. 9.0

BOARD AGENDA ITEM: Public Hearing 2022-2023 PCA Annual Update and LCAP

BOARD MEETING DATE: June 15, 2022

AGENDA ITEM SUBMITTED FOR:

☐ Action

☐ Reports/Presentation

☐ Information

☒ Public Hearing

☐ Other (specify)

PREPARED BY:

Brian Gault, Kristi Johnson and John Kovach

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault, Kristi Johnson and John Kovach

BACKGROUND AND SUMMARY INFORMATION:

Public Hearing on the Pathways Charter Academy 2022-2023 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

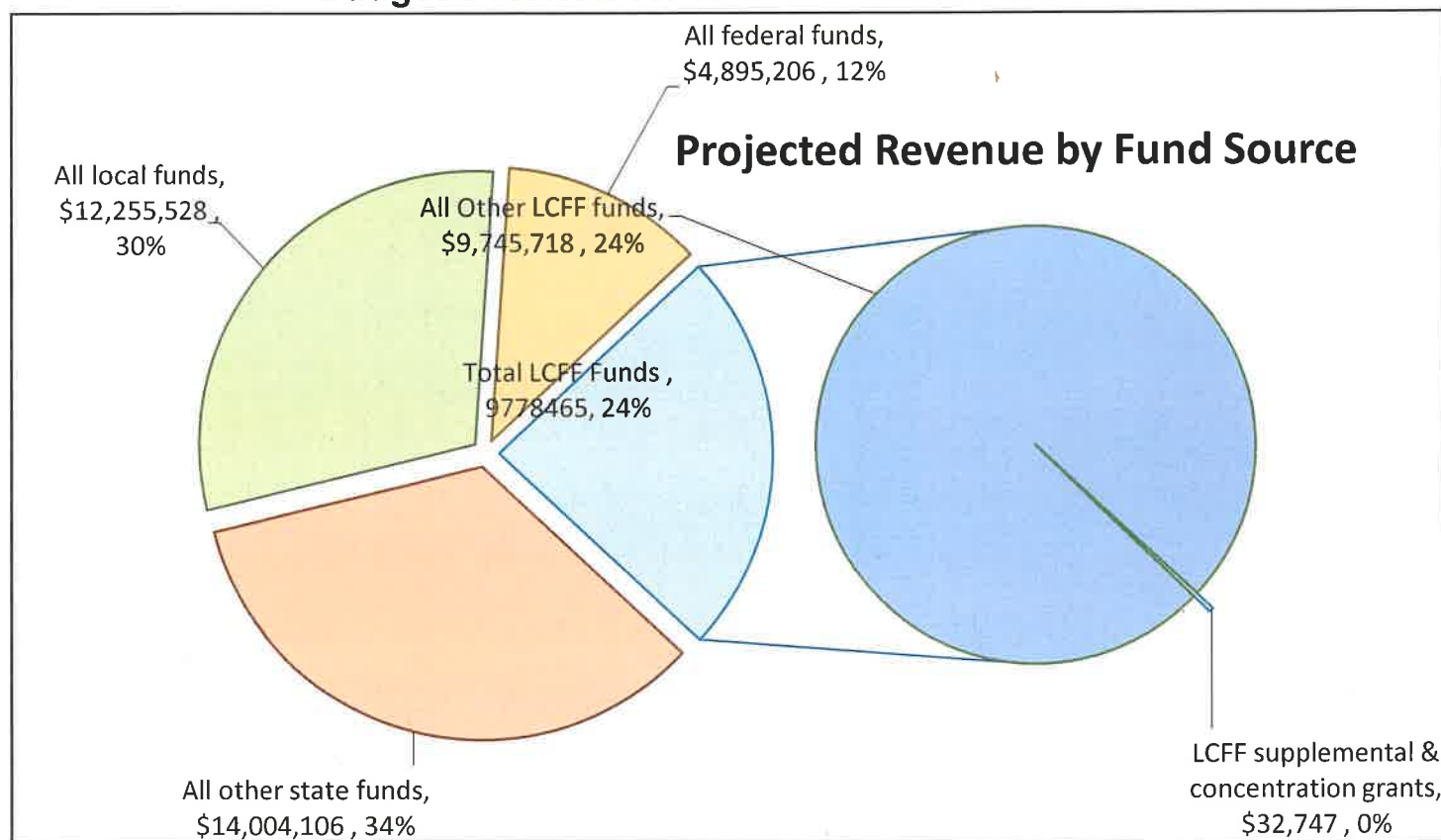
School Year: 2022 – 23

LEA contact information: Brian Gault, BrianG@sutter.k12.ca.us

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 2022 – 23 School Year

Projected Revenue by Fund Source

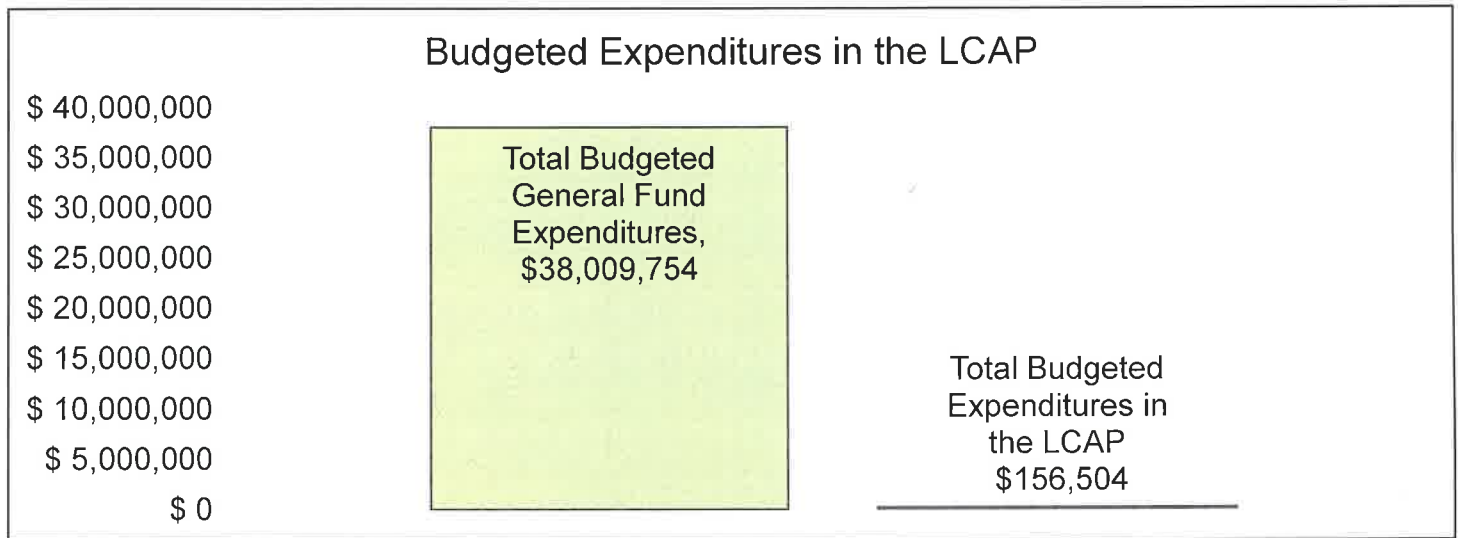


This chart shows the total general purpose revenue Pathways Charter Academy expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Pathways Charter Academy is \$40,933,305.00, of which \$9,778,465.00 is Local Control Funding Formula (LCFF), \$14,004,106.00 is other state funds, \$12,255,528.00 is local funds, and \$4,895,206.00 is federal funds. Of the \$9,778,465.00 in LCFF Funds, \$32,747.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Pathways Charter Academy plans to spend for 2022 – 23. 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 \$38,009,754.00 for the 2022 – 23 school year. Of that amount, \$156,504.00 is tied to actions/services in the LCAP and \$37,853,250.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

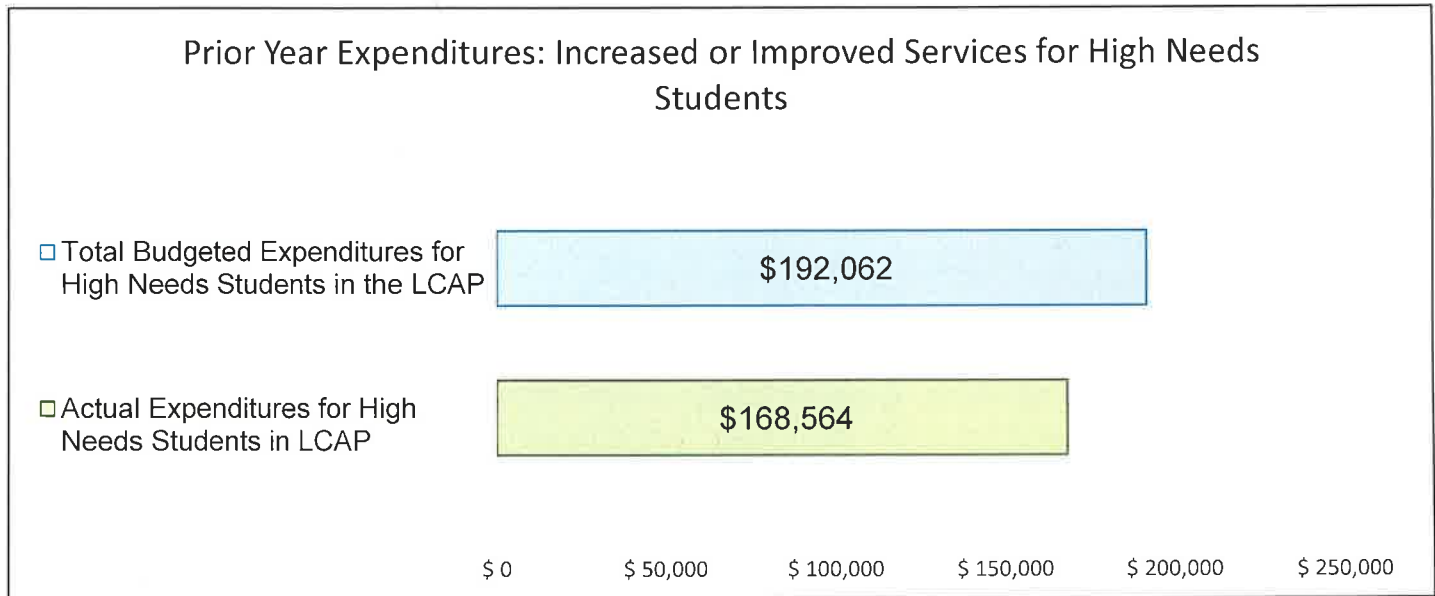
[Respond to prompt here]

Increased or Improved Services for High Needs Students in the LCAP for the 2022 – 23 School Year

In 2022 – 23, Pathways Charter Academy is projecting it will receive \$32,747.00 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 \$39,105.00 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 2021 – 22



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 2021 – 22, Pathways Charter Academy's LCAP budgeted \$192,062.00 for planned actions to increase or improve services for high needs students. Pathways Charter Academy actually spent \$168,564.00 for actions to increase or improve services for high needs students in 2021 – 22. The difference between the budgeted and actual expenditures of \$23,498.00 had the following impact on Pathways Charter Academy's ability to increase or improve services for high needs students:

[Respond to the prompt here; if there is no prompt, a response is not required.]

Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Sutter County Superintendent of Schools	Brian Gault- Assistant Superintendent	briang@sutter.k12.ca.us (530)822-2947

California's 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021–22 Local Control and Accountability Plan (LCAP).

When the 21-22 LCAP was approved all funds included through the Budget Act of 2021 were included. Educational partner engagement is described in the Stakeholder Engagement section on pages 58-62 of the 21-22 LCAP which is linked below.

[SCSOS 21-22 LCAP](#)

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

SCSOS did not receive concentration grant add-on therefore this prompt does not apply.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

SCSOS makes every effort to engage all educational partners in the development of plans for expenditures of the one-time federal funds. Educational partners are engaged through a combination of surveys, in-person meetings including staff meetings, Site Council or Parent Advisory Committee meetings, publishing draft plans on the website for public input and opportunities for public input at regularly scheduled Board Meetings. In development of the ESSER III Expenditure Plan, additional input sessions were held, through Zoom, with advocates representing the interests of low income families, foster students, and students with disabilities. The

Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), 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

California's 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA's educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA's 2022–23 LCAP.

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fq/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fq/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

Prompt 4: “A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA’s implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

Prompt 5: “A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.”

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA’s 2021–22 LCAP. For purposes of responding to this prompt, “applicable plans” include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education
November 2021

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	Brian Gault Assistant Superintendent, Educational Services	BrianG@sutter.k12.ca.us 530-822-2947

Plan Summary 2022-23

General Information

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

Feather River Academy (FRA), fully Accredited by the Schools Commission of the Western Association of Schools and Colleges, is a County Community School established by the Sutter County Superintendent of Schools to provide specialized education services for students who require an alternative education program. Feather River Academy is housed on a campus next door to the Sutter County Superintendent of Schools Office. FRA is an innovative alternative education program offering individualized educational options in a safe, challenging, and need-fulfilling environment. Students are encouraged to acknowledge responsibility in both the local and global community. Students prepare for a successful quality life according to their individual needs. Students in grades 7 –12 who are at risk of being expelled, have been expelled, are referred by courts, probation or parents who have requested a voluntary transfer are served by Feather River Academy. FRA offers short-term Independent Study for students who demonstrate a high degree of independence and prefer a self-guided program under the guidance of a credentialed teacher. Independent study is an alternative to classroom instruction for at-risk youth and is consistent with the county office's course of study and not an alternative curriculum. Feather River Academy strives to provide individual students with a choice of ways to acquire the values, skills and knowledge for success in the school setting. Upon enrollment at FRA, students and families engage in a robust planning and goal setting process that culminates in the establishment of an Individualized Learning and Success Plan. Progress on this plan is monitored closely by teachers, counselors and the students themselves. All programs work closely with students and parents to provide a focused instructional program with a goal of students returning back to their home school within 2 semesters or graduating from FRA. This year enrollment at FRA fluctuates during the school year between 30 and 45 students. According to the Fall 2021 Dashboard 94% of students are socioeconomically disadvantaged, 0% are Foster Youth and 10.2% are English learners. On average there are 1-2 English learners who may or may not be enrolled at the time of testing, which makes tracking data specific to English language proficiency challenging, while meeting student privacy requirements. Data collected is not always truly reflective or informative due to the small sample size of participants, especially in subgroups. Additionally, students who enroll in FRA are typically not prepared for the rigor of AP courses however, if needed AP course work can be accessed for students who demonstrate need but it is not a standard part of the program. FRA doesn't expel pupils so there are no actions or services to address pupil expulsion rate. Over the past several years, enrollment declined significantly and students that were referred, require a much higher level of support. To provide this support and to meet the increasing needs of our students, FRA continues to ensure small class sizes by funding 1 additional FTE above and beyond standard staffing ratios. 1 FTE counselor is provided despite the low enrollment to ensure more academic and social emotional support for students in

the 2022/23 school year. Student and staff feedback indicates a positive impact from the increased number of adults on campus including administration (1), teachers (4), instructional aides (3), counselors (1), Support Specialist (.4), Attendance and Outreach (1), Probation (1), Office Staff (2) support. These related actions will continue in the 22-23 LCAP actions and services. Dashboard data reflected throughout the plan was published in 2021 and is reflective of the 2020-21 school year. It should be noted on the Dashboard, only status and change data is displayed when subgroups are between 11 and 29 students and data is not displayed for subgroups with less than 11 students. This is the case for many of the indicators on the FRA Dashboard. Also, the Fall 2021 Dashboard only reported on Graduation Rate and College/Career measures. Therefore, much of the data shared is locally collected.

Reflections: Successes

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

Because there was no Dashboard in the Fall of 2020 and Fall 2021 only included additional reports for Graduation and the College and Career Indicator, the most recent comprehensive Dashboard was from Fall 2019. Therefore in order to best meet the needs of FRA's student population, local data was collected and the following represent indicators of success that are supported through actions and services throughout the 2022-23 LCAP.

On Local Indicator Reflection Tool for Priority 2, Question 1 - FRA staff indicated progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks has improved from 2 (beginning development) in 2021 to 3 (Initial Implementation) in 2022 for ELA, ELD, Science and History Social Science. Staff attribute this to the collaboration time made available (Goal 2, Action 1). Collaboration time is prioritized in 22/23.

Also in Priority 2, question 4 - Staff indicated progress in the implementation of state standards in the area of CTE (4 to 5), Health (2 to 3) and PE (1 to 3) opportunities. Growth was attributed to the strengthening the partnership between SCSOS ROP/Department, support for implementation of the Health Framework through SCSOS sponsored CoPs and an allocation of resources to develop a weight room and provide staff to instruct. These relationships will continue in 22/23.

The last suspension rate recorded on the Dashboard in Fall 2019 showed 31.7% of students suspended at least once during the school year. During the 2019-20 year the rate dropped to 17% then to 1% in 2020-21. The low rates in 19/20 and 20/21 are attributed to students spending a significant part of the school year on distance learning. The success is that in 2021-22, suspension declined from the last comparable data in 2019 from 31.7% to 27% even with increasing enrollment (expelled youth) and as students returned to in-person learning. To maintain this success, we will continue PBIS implementation, high adult to student ratio with focus on addressing the diverse social and emotional needs of students.

Attendance rates increased from 57% in 2020/21 to 76% in 2021/22. In order to maintain improved attendance rates, transportation and dedicated staff time to perform attendance and outreach duties will continue as it was shown to be successful in 21/22.

There was a significant increase in the number and percentage of students that participated in VAPA, PE, and Health courses. Specifically, participation rates of unduplicated students and students with exceptional needs grew at a higher rate than all students. Because of these increases, efforts will continue to enroll and expand opportunities for all students to offer a broad course of study.

Parent Participation rates in school surveys grew from 0% participation to 40%. Parent input in programs is essential to the success of students. Increased outreach efforts will continue to grow that rate even more.

In general, the successes shared above are attributed to the increased pupil to staff ratio and training that staff received. The low student to teacher ratio ensures very individualized learning plans that can be closely monitored and supported with supplemental support as needed. The addition of full time counseling services is foundational to the robust Multi Tiered Systems of Support for both academic and social emotional needs that are being developed through ongoing professional development and support for PBIS and PLC implementation. Taken as a whole these actions and services create a safe and stable learning environment where students feel engaged and supported to achieve their individualized goals.

Reflections: Identified Need

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

STAR ELA data indicates that reading continues to be a major concern for students at FRA. Many students shared that they are not putting in much effort in the STAR assessments this year. This is confirmed in observations by staff as the students complete the assessment.

Students scored in the following percentiles for end of year STAR ELA assessments:

Reading	2020-21	2021-22
Below the 25th percentile	80%	91%
Between the 25th and 49th percentile	17%	9%
Between the 50th and 74th percentile	3%	0%
75th and above percentile	0%	0%

STAR Math data indicates that math continues to be a major concern for students at FRA. The results of the reading assessments may be connected to the low math scores. Many students shared that they are not putting in much effort in the STAR assessments this year. This is confirmed in observations by staff as the students complete the assessment.

Students scored in the following percentiles for end of year STAR Math assessments:

Math	2020-21	2021-22
Below the 25th percentile	63%	91%
Between the 25th and 49th percentile	20%	6%
Between the 50th and 74th percentile	17%	3%
75th and above percentile	0%	0%

Steps taken during the 2021-22 school year to address the academic needs identified above involve increasing staff and strengthening the systems of support. Specifically we will continue to provide an increased number of paraprofessionals available to provide supplemental support for small groups or individuals. The supports are focused on academics, but can also be social-emotional supports in encouraging students to problem solve, advocate for self, and learn to respond appropriately in stressful situations. In addition, actions are being modified or added to include professional development and coaching related to blended learning delivery models and project based learning opportunities. Collaboration time is being prioritized in order to allow staff the time to evaluate student work and use data to drive instruction.

Responses to the 2021-22 Panorama Survey indicate students several areas of need that will be addressed through goals, actions and services in the 2022-23 LCAP.

School safety - Only 54% of students reported feeling safe at school, which is a decline from the previous year at 85%. It was interesting that parents and staff both rated feelings of school safety higher at 80% for parents and 86% for staff. To address this issue we will continue with PBIS implementation. In addition, we will be adding security staff to provide proactive supervision during non-instructional time. We will use MTSS to become more targeted in our counseling supports. In addition, we will be adding a campus supervisor who will monitor students during non-instructional time and provide a safe environment for students.

The High School Dropout and Graduation rate both declined. In 20-21 there were 6 students that dropped out of high school and in 21-22 there are 10. The graduation rate on the Fall 2019 Dashboard was 68.8% and declined in 2021 to 26.3%. In order to address these declines, we will increase counseling support and individual learning plans will be more closely monitored, targeting 12th grade students.

LCAP Highlights

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

Working with educational partners Feather River Academy developed this LCAP to support all students. Taking into consideration input from educational partners, an evaluation of state and local data, and the obligation to serve expelled and foster youth in the county, we have identified four LCAP goals. Foundational to the program is the development of individualized learning plans for every student. The majority of actions and services are designed to support the development, implementation and monitoring of these plans in order to ensure that the unique needs of our students are met.

Goal 1 - Sutter County Superintendent of Schools/Feather River Academy will provide Conditions of Learning that will develop College and Career Ready students.

Goals 2 - Sutter County Superintendent of Schools/Feather River Academy will plan programs, develop plans, and provide data from assessments that will maximize student outcomes.

Goal 3 - Sutter County Superintendent of Schools/Feather River Academy will promote student engagement and a school culture conducive to learning

Goal 4 - Improve educational outcomes for all foster youth through ongoing coordination of services, increased identification, and case management services targeted towards closing the achievement gap.

Key features include: An intense focus on creating a culture and school climate that meets the diverse needs of students' academic and social-emotional needs through increased counseling and case management as well as leveraging multiple learning opportunities in hand-on learning and curriculum, as well as the Edgenuity platform to provide students with enriching learning experiences. A focus on staff development in PBIS and PLC processes that helps to address both academic and SEL professional learning opportunities. This professional learning helps provide more capacity that will allow staff to meet the diverse, and growing needs of the students they serve.

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.

Feather River Academy

Support for Identified Schools

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

Sutter County Superintendent of Schools (SCSOS) has established a CSI team to support the development and implementation of improvement plans related to the indicators qualifying the school for comprehensive support. Sutter County Superintendent of Schools staff

providing the support to the school include; Assistant Superintendent for Educational Services, Director of Curriculum, Instruction and Accountability, Coordinator of Student Support and Outreach, Assistant Superintendent of Special Education, MTSS/SEL Coordinator and our Program Analyst. This same team also works with Placer County Office of Education and CDE for Differentiated Assistance (DA). As a COE qualifying for CSI in DA, we qualified based on Dashboard Data generated from students enrolled at Feather River Academy (our County Community School). Feather River Academy qualified for CSI based on the 2019 Dashboard. 2020/2021 and 2021/2022 data was strongly influenced by the pandemic and multiple transitions between in-person and distance learning. With a full understanding of that, the CSI Team uses a variety of evidence-based tools and strategies (Improvement Science) to implement actions, monitor effectiveness and adjust actions that will address indicators of low performance. The Differentiated Assistance planning and support process for improvement which included; a deep dive into dashboard data, which led to a need for a deep dive into local data in order to explore theories or questions related to the dashboard data has been a useful tool for CSI as well. Other tools used to support the development of the CSI Plan include; the Problem Statement Tool, the Fishbone Diagram to identify root causes, the completion of the LEA Self-Assessment, the completion of a variety of Process Maps, the development of an Aim Statement, Driver Diagram and implementation of Plan-Do-Study-Act (PDSA) cycles.

In order to gather and consider a variety of stakeholder perspectives and opinions in the development of the CSI Plan, SCSOS staff engaged with administration at FRA on a regular basis to review student performance and stakeholder satisfaction. FRA administration, in turn, engages with school staff, students and parents on a regular basis including both formal and informal opportunities for input. FRA has an active Parent Advisory Committee, regularly scheduled opportunities for engagement with students through reflection sessions and with staff through the PLC process. Students, Parents, Teachers and Districts within Sutter County are stakeholder groups that provide feedback and input on the indicators related to qualifying for CSI. All groups provided similar input regarding the need to create more autonomy, buy-in and relevance for school. The theory being that low student performance on state indicators is directly correlated with the fact that this student population does not naturally see the value in confirming the school expectations.

Actions and interventions were identified as a result of using the data and information above and going through the Aim Statement process resulting in a Driver Diagram action guide. Strong consideration was given to proven evidence-based interventions that most closely align with our problem of practice, "The majority of students in our County Community School have not experienced success or belonging in a traditional setting. Many have extremely high ACE indicators. They have developed advanced avoidance tactics including school avoidance, acting out, sabotaging relationships and work avoidance."

The data quest and local data showed that attendance, engagement and behavior continue to be areas of concern. PBIS was identified as an evidence-based multi-tiered system of support designed to create a positive school culture by ensuring that students feel safe, successful and connected to school. This positive school culture will help to reduce absences, suspensions and distractions to the learning environment with the ultimate product of increased academic achievement and more students completing A-G requirements or Career Pathways.

In response to areas of weakness identified in the recent WASC LEA Self-Assessment, it was determined that focusing on developing a strong Professional Learning Community (PLC) would have a positive effect on all aspects of student success. The LEA Self-Assessment and WASC visitation report helped to identify the fact that FRA had non-existent or weak academic data systems or practices. Local and state data indicate serious academic deficiencies or gaps in learning for the majority of students at FRA. While staff worked diligently to meet the needs of the students there was no system in place to ensure that data used to guide and monitor the allocation of resources. Schools with strong PLCs have developed a shared understanding of assessments, implement common formative assessments, analyze evidence of student

performance, and use that evidence to learn from one another and respond to school wide and individual needs identified. PLC schools have built a systematic process to provide clear instruction related to the desired outcome supported by systematic incentives and additional time and support for students who are experiencing difficulty meeting the expectations. Staff will engage in ongoing PD related increasing academic engagement and increasing rigor through Blended Learning delivery and more Project-based Learning opportunities.

Identified barriers to student success included a recognition that a very high percentage of the students attending our County Community School have experienced multiple and severe adverse childhood events. In response the determination was made to increase the amount of time available for SEL counseling. Although CSI is short term funding, the additional staffing is designed to develop resources and systems that will be sustainable after the funding for the increased time stops.

Inequities were primarily identified through the WASC LEA self-assessment process and fishbone diagram activity. The conclusion was that resources were being assigned with the best of intentions but haphazardly and with no system to monitor effectiveness and modify if necessary. Therefore, resources have not been used to effectively support data driven multi-tiered system of support for academic, behavioral and social student growth. Both PBIS and Professional Learning Community are designed to ensure systematic, data driven allocation of resources to meet the needs of students.

Sutter County Superintendent of Schools offers monthly “System of Support” sessions for all district administrators and appropriate staff designed to provide technical assistance for many topics including the organization and development of the district LCAP. LCAP specific sessions are designed around the template and the instructions for each section of the LCAP, including the CSI prompts. District administrators including FRA are provided all training materials SCSOS receives from statewide training, webinars, and other meetings where LCAP content is covered. In addition to content delivered to all districts, those districts which are identified for CSI meet individually with SCSOS staff to review requirements and identify improvement science tools that would help districts identify and prioritize their efforts.

Monitoring and Evaluating Effectiveness

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

The CSI/DA Team including site staff, COE and technical assistance providers (PCOE team) will continue to meet on a bi-monthly basis through 2022-23. In addition the local CSI team will meet monthly. Plan Do Study Act (PDSA) cycles will be used to monitor expected outcomes and make adjustments to implementation as needed. Attendance is being tracked closely using a data driven system developed by the team through the DA process (Data Collection- Attendance Data from Aeries and Attendance & Outreach Coordinator records). Academic achievement is being tracked closely using local data including Fall and Spring STAR Reading and Math assessments as well as engagement and mastery data from Edgenuity/MyPath, which is all embedded in the PLC system. Agendas and artifacts from PLC meetings are reviewed as part of the implementation support provided by contract with Solution Tree. PBIS implementation is monitored by completing the Tiered Fidelity Inventory at recommended intervals through the implementation process (Data Collection- Suspension and Discipline Data from Aeries and school culture and student family social emotional well-being through Fall and Spring Panorama Surveys and bi-annual California Healthy Kids Surveys)

Aggregated performance/data reports and discussion will be scheduled with PAC, PLC (certificated staff), classified staff and county LEAs through Plan for Expelled Youth Advisory Meetings.

Engaging Educational Partners

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

Sutter County Superintendent of Schools and Feather River Academy believe strongly that the input received from all Educational Partners should directly impact the programs and guide the services developed for students. Our general process for Educational Partner engagement involves agendaizing LCAP goals, actions, services and related expenditures at Staff (to include FRA Principal, Certificated, Classified and Bargaining Unit) and Parent Advisory meetings. Parent/student input, which is used to guide the allocation of resources, especially for unduplicated student groups, is gathered through individualized conferences or meetings where staff facilitate discussions to identify the barriers to academic and social success. Barriers identified through these meetings are compiled and used as a foundation for identifying the use of supplemental and concentration funds to increase and improve services.

Below are the actual dates of the meetings where LCAP input was an agendaized topic.

Staff (FRA Principal, Certificated, Classified and Bargaining Unit):

Spring 2022 - One-on-one empathy surveys in May 2022

3/2/22 and 3/9/2022 - Mid-year update data and discussion

4/20/22 - Complete Local Indicator Self-Reflection Tools (Priority 2 and 7)

3/2/22, 3/9/22, 4/6/22, 4/20/22 -Staff Meeting w/ LCAP/WASC Dates

5/17/2022 - Complete Local Indicator Self-Reflection Tools (Priority 3)

Students:

May 2022 - Leadership Class Interview

Fall 2021 and Spring 2022 - Panorama Surveys were administered

Parents:

Spring 2022 - 3/10/22 - Parent Meeting to review Mid Year LCAP Infographic chart

Spring 2022 - Panorama Survey was provided to parents through a flier with a QR link.

SELPA: May 9, 2022

Parent Advisory Committee:

3/10/22- Midyear Update and Evaluation of 21/22 Metrics, Goals and Actions for development of the 22/23 LCAP

June 14, 2022 - Final PAC to review final LCAP

ELAC/DELAC

Sutter COE does not have an ELAC committee due to not meeting the enrollment thresholds described in Education Code, Section 52063(b)(1)

SCSOS Board

February 9, 2022 - Mid-Year Status Update to the Board

June 15, 2022 - Public Hearing

June 22, 2022 - Board Approval

A summary of the feedback provided by specific educational partners.

Certificated and Classified Staff- FRA staff feels that their input is being asked for and heard and the overall consensus is that the current plan is moving overall in the right direction. All staff celebrate the learning opportunities being offered at FRA such as CTE courses, counseling supports, para support, project based learning, professional development opportunities and county office support. Overall, staff feels very connected to students and feel that most are excelling and making progress. Staff agrees with, and supports, the overall county office goals for students and staff at FRA. Staff supports the current plans for meeting the educational needs of students. Some of the data gathered indicates that more learning opportunities that meet students where they are at are needed.

Empathy Interview (Certificated and Classified Staff):

The empathy interviews provided insight and understanding about staff perceptions of the impact instructional aides have had on implementation of the recovery strategies listed above.

Parents:

Supportive of continuing Goal 1- Actions 1, 2 and 7 were specifically called out. Overall Goal 1 is helping to create an environment where students can experience success in a school setting, many for the first time.

Value the career exploration, classes and connections with vocational preparation

The ILP Process is important and helpful. Goal setting and tracking works for our kids.

The staffing ratio is critical. Students have high needs and require immediate attention frequently.

Goal 2- Actions 3 and 5 were identified individually. Overall the services provided; transportation, instructional aides, counselors and PBIS (including the incentives) are valued by members of the PAC.

Summer School in 2021 (field trips, counselors, aides) was called out as positive and successful.

Designated ELD was identified as an improvement in 21/22.

PAC suggests/recommends: Expanding the Project Based Learning opportunities; purposeful promotion of Career Pathways; Offering Health Education and specifically the Growth, Development and Sexual Health Units

Students -

- The number of adults on campus (office staff, instructional aides, teachers, counselors, probation, SSO specialist, admin, attendance & outreach) are necessary in several ways: always an adult to talk to, academic help readily available, personal problem solving or crisis management is accessible, supervision to keep us safe.
- Small class sizes are helpful- the teachers really know us on a personal level and we don't have to wait for help/attention if we are stuck academically. They establish realistic expectations and individualize our assignments, allowing flexibility to work at our own rate.
- The counselors help us with any mental or emotional issues
- The extra curricular activities (food, tie dye, fun friday, white elephant, basketball) are important. They help us get along better and motivate me to go to school.
- The transportation is great. We can get a ride to or from school at any time. Transportation is not a barrier at FRA.
- Edgenuity is working for roughly 50%. Some prefer paper/pencil to avoid distractions that come with having a computer/internet.
- ROP/CTE class motivate me to come to school
- The Media Bus was cool to get visual and performing arts credits (and have fun)
- Would like to see: More sports, field trips, art and keep doing more extracurriculars like dances, halloween activities/etc.
- Should do a better job of advertising and promoting ROP/CTE options

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

Goal 1, Action 2 was developed and has been maintained in response to consistent feedback from all educational partners (Parents, Students and Staff). All partners have identified the need to maintain small class size and high adult to student ratios.

Goal1, Action 7 has been influenced by input from the student and parent groups. Both of those partner groups identified the need to increase the opportunities for students to participate in CTE and ROP courses as a way of engaging students and meeting their educational and post secondary goals.

Goal 2 , Action 2 was also identified as an important maintenance area. As mentioned above, a high adult to student ratio is considered critical to help students who are working to develop persistence, coping skills and a growth mindset.

All actions in Goal 3 were influenced by input received through empathy interviews, surveys and LCAP input sessions with staff and PAC. In each, the need to maintain supports for attendance, transportation and expanded services in the area of Social and Emotional Supports were clearly articulated.

Goals and Actions

Goal

Goal #	Description
1	Sutter County Superintendent of Schools/Feather River Academy will provide Conditions of Learning that will develop College and Career Ready students. Priority 1, 2, and 7

An explanation of why the LEA has developed this goal.

Feather River Academy (FRA) serves students who have been expelled, referred by Probation or referred due to truancy. Student and parent input indicates that the families are generally disenfranchised with the traditional school setting and survey data indicates that upon entry in the County Community School, the majority of students do not 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 to establish individualized goals and realize how school provides support to help them achieve.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 1A - Properly credentialed and appropriately assigned teachers Source: SARC	19-20 SARC 100%	20-21 SARC 100%	N/A	N/A	100%
Priority 1B - Student access to standards-aligned instructional materials Source: SARC	19-20 SARC 100%	20-21 SARC 100%	N/A	N/A	100%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 1C - Facilities in Good Repair Source: Facilities Inspection Tool (FIT)	2020 FIT Overall “Good Repair” rating	2021 FIT Overall “Good Repair” rating	N/A	N/A	Maintain “Good Repair” rating
Priority 2A - Implementation of State Academic Standards Source: Local Indicator Tool for Priority 2	Spring 2021 Local Indicator Tool for Priority 2 Professional Learning for Teaching - 2 (Beginning Development) Standards Implementation Health - 2 (Beginning Development) PE - 1 (Exploration and Research Phase) VAPA - 3 (Initial Implementation)	Spring 2022 Local Indicator Tool for Priority 2 Professional Learning for Teaching 3 - (Initial Implementation ELA, ELD, NGSS, HSS) 2 - (Beginning Development Math) Standards Implementation Health - 3 (Initial Implementation) PE - 3 (Initial Implementation) VAPA - 3 (Initial Implementation)	N/A	N/A	Professional Learning for Teaching - 4 (Full Implementation) Standards Implementation Health - 4 (Full Implementation) PE - 4 (Full Implementation) VAPA - 4 (Full Implementation)
Priority 2B - EL access to CCSS and ELD Standards Source: STAR	2021 STAR (ELA) 0% of ELs in the 50th percentile or above	2022 STAR (ELA) 0% of ELs in the 50th percentile or above	N/A	N/A	25% of ELs will be in the 50th percentile or above

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 7A - Access to Broad Course of Study Source: Metrics identified in the Local Indicator Tool for Priority 7	Spring 2021 Local Indicator Tool for Priority 7 VAPA 11/38 or 30% of all students 0% of ELs N/A Foster Youth 11/38 or 30 % of Socioeconomically Disadvantaged 3/18 or 17% of Students with Exceptional Needs PE 0% of all students 0% of ELs N/A of Foster Youth 0% of Socioeconomically Disadvantaged 0 % of Students with Exceptional Needs	Spring 2022 Local Indicator Tool for Priority 7 VAPA (Fall 2021) 12/38 or 32% of all students 3/5 or 60% of ELs N/A Foster Youth 12/29 or 41% of Socioeconomically Disadvantaged 7/15 or 47% of Students with Exceptional Needs PE 11/38 or 30% of all students 1/5 or 20% of ELs N/A of Foster Youth 9/29 or 31% of Socioeconomically Disadvantaged 4/15 or 27% of Students with Exceptional Needs	N/A	N/A	VAPA 75 % of all students 75% of ELs 75% of Foster Youth 75% of Socioeconomically Disadvantaged 75% of Students with Exceptional Needs PE 75 % of all students 75 % of ELs 75 % of Foster Youth 75 % of Socioeconomically Disadvantaged 75 % of Students with Exceptional Needs

Actions

Action #	Title	Description	Total Funds	Contributing
1	Staffing	Properly credentialed and appropriately assigned teachers.	\$190,005	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.	\$121,384	Y
3	Curriculum/Standards Implementation	Continue Edgenuity Online Platform Enhanced Professional Learning provided to teachers on the implementation of standards and best practices for teachers in supporting various types of learners, grade levels, and content areas within the same classroom through a blended learning model. Explore Project Based Learning as a supplement to core instruction to support increased engagement.	\$26,500	N
4	Ensuring Broad Course Access	Students have access to a comprehensive Health Education through alignment to the Framework in order to strengthen and supplement Health Curriculum to ensure comprehensive support of student health. Explore opportunities for increased physical education during the school day in order to create a more comprehensive program where students can be incentivised to earn credits towards graduation. Explore intramural sports during lunch. Continue weight training course. Create opportunities for students to participate in high-interest VAPA courses related to media arts.	\$0	N
5	Co-Teach Model	SELPA funded Special Education Teacher will co-teach in ELA and Math classes Continue core and Special Education staff having bi-weekly common planning time. CIA PD Coordinator will provide additional coaching support in implementation. Continue book study of <i>Leading the Co-Teaching Dance</i> that was started in 2021-22 Priority 7C	\$0	N

Action #	Title	Description	Total Funds	Contributing
6	ROP/CTE	Increase student enrollment in SCSOS CTE courses through Tri-County ROP. Expand to 9th and 10th grade Continue to administer Virtual Job Shadow to establish career goals	\$0	N

Goal Analysis for 2021-22

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

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

All actions were implemented as intended with the exception of Action 3. Action 3 was intended to supplement Edgenuity curriculum by providing hands-on material to target Socioeconomically Disadvantaged and Students with Exceptional Needs who articulated a lack of confidence with computer-based work production. Throughout the school year it became evident that print materials from Edgenuity were available at no cost and other supplemental materials were available on site. Purchases were not necessary as predicted.

Successes-

Based on feedback from our educational partners, the individualized support afforded by the small class size (additional teacher) and the implementation of the co-teaching model allowed our students to transition from distance learning to in-person instruction successfully. While assessment data shows a concerning level of proficiency in both ELA and Math, staff, students and parents articulated the importance of these actions to ensure an end to the learning loss and a stabilization so students can begin to transition from social emotional regulation to academic engagement.

The co-teach model was also successful specific to the students with disabilities. A much higher percentage of students were successful in mainstream classes than in previous years. The Co Teaching book study proved to be a successful foundation for implementing the co-teach model in core classrooms and collaboration time dedicated to Co Teach planning was valuable. The co teaching model has been sufficiently developed to continue implementing in the 22-23 school year across all core content areas.

All students who still required the course as part of their high school graduation requirements participated in Health Education instruction using the new Framework. This Health instruction was supported through staff participation in the Health Framework Community of Practices provided through SCSOS.

Significantly more students were able to participate in weight training in 21/22 and earn PE credits during the school day. Additional equipment was purchased and staff time was reorganized to ensure quality instruction.

ROP/CTE course enrollment increased in the 21/22 school year by expanding the offerings to 9th and 10th grade students. The resulting expansion in the program did increase student enrollment in all ROP/CTE courses available at FRA.

Challenges-

Using the Edgenuity curriculum for in-person instruction was a challenge to some teachers. Math and Science in particular. In response professional development is being planned for 22/23 to implement a blended learning model as a way to increase student engagement and teacher agency with the curriculum.

There is a continuing challenge to attract independent study students to participate in on-site PE offerings as well as ROP/CTE courses.

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.

1.1 - Staffing - Estimated Actual expenditures were more than Budget Expenditures because salaries were projected for a less veteran teacher, but one with more experience was hired and costs were more

1.4 - Edgenuity - Estimated Actual expenditures were less than Budget Expenditures because the original quote provided for Edgenuity was incorrect and the final invoice came in much lower.

1.5 - Ensuring Broad Course Access - Estimated Actual expenditures were more than Budget Expenditures because weight room equipment was purchased

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

Actions 1 and 2 were called out as positive and “essential” for the population by several educational partner groups including students and parents. The small pupil to teacher ratio was identified by these groups as important to move beyond behavior management to academic growth. Combining a small classroom setting along with access to a broad course of study, staff were able to provide a more individualized level of support for students academically.

Feedback from the parents, students and staff indicates that the 21/22 action related to ROP/CTE was important and successful but should be expanded on. Enrollment data shows more students enrolled in ROP/CTE than in previous years but students indicated a need to do more follow-up after the Virtual Job Shadow. Providing more information about the various courses available and benefits of participation will be a focus area for the 22-23 school year.

Course access to VAPA, PE and Health for unduplicated students increased significantly as shown in the metric 7A. In 2021/22 VAPA courses were only offered in the Fall through a vendor but plans to integrate into the master schedule for the full year in 22/23. The course and equipment are being developed by current school staff.

Co Teaching occurred on a regular basis for the first time in the 21/22 school year. As a result, student engagement and completion of academic tasks increased based on Edgenuity data.

EL performance on the STAR did not reflect desired performance levels despite increased access to CCSS in ELA and ELD. In 21/22 only four out of five English Learners were assessed using the STAR in reading and those students all scored below the 25th percentile. Staff encourage a continued focus on the support from consultant and local PD coordinators in the area of designated and integrated ELD to ensure success in academic engagement that will transfer to standardized testing in the future.

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

1.3 - Supplemental Materials - Provide alternative curricular resources, primarily targeted to unduplicated students and students with exceptional needs, for Science History Social Science to provide hands-on learning experiences to students that struggle with the Edgenuity online learning platform (TCI and Discovery Education). **This action is being removed** in 22-23 as related materials were purchased or no longer needed.

1.4 - Curriculum/Standards Implementation - This became action 1.3 in 22-23 and will include the addition of Blended Learning and Project Based Learning support in order to increase student engagement.

1.5 - Broad Course Access - This became action 1.4 in 22-23 and will include the addition of a media arts course supporting VAPA

1.6 - Co-teach - This became action 1.5 in 22-23 and will include additional coaching support from a CIA PD Coordinator.

1.7 - ROP/CTE - This action will remain but became action 1.6 in 22-23

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.

Goal

Goal #	Description
2	Sutter County Superintendent of Schools/Feather River Academy will plan programs, develop plans, and provide data from assessments that will maximize student outcomes. Priority 4 and 8

An explanation of why the LEA has developed this goal.

When students enroll at FRA they participate in a thorough intake process for the development of an Individual Learning Plan. The process includes Benchmark Assessments in ELA and Math along with a vocational survey and multiple SEL screeners. Through those results, it is apparent most students enter below grade level or significantly below grade level in all academic subject areas. Students are also credit

deficient and have been unsuccessful in the traditional school setting. Outcomes related to students making progress towards English proficiency (4E) and English learner reclassification rates (4F) are not reported in the metrics and actions below due to student data privacy, but are tracked at the local level. Because Advanced Placement courses are not part of FRA's course offerings, student pass rates (4G) and preparedness as 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 related to CSU/UC completion (4B), successful completion of CTE courses (4C) and the percentage of pupils that successfully complete both (4D). By developing individual learning plans based on data from the assessments, 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	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 4A - Statewide Assessments Source: Dashboard CAASPP and Dataquest	FRA 2019 Dashboard ELA - 123.2 points below standard Math - less than 11 students 2019 CAASPP ELA- 8.7% Met or Exceeded Math- 4.5% Met or Exceeded	Dashboard for 2020 and 2021 did not include CAASPP data 2021 CAASPP ELA- Less than 11 students tested Math- Less than 11 students tested	N/A	N/A	Dashboard ELA - 100 points below standard Math - less than 11 students CAASPP ELA- 21% Met or Exceeded Math- 17 % Met or Exceeded

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 8A - Other Pupil outcomes Source: STAR ELA and Math	2021 STAR ELA Below the 25th percentile - 80% Between the 25th and 49th percentile - 17% Between the 50th and 74th percentile - 3% 75th and above percentile - 0%	2022 STAR ELA Below the 25th percentile - 91% Between the 25th and 49th percentile - 9% Between the 50th and 74th percentile - 0% 75th and above percentile - 0%	N/A	N/A	STAR ELA Below the 25th percentile - 20% Between the 25th and 49th percentile - 25% Between the 50th and 74th percentile - 35% 75th and above percentile - 20%
	2021 STAR Math Below the 25th percentile - 63% Between the 25th and 49th percentile - 20% Between the 50th and 74th percentile - 17% 75th and above percentile - 0%	2022 STAR Math Below the 25th percentile - 91% Between the 25th and 49th percentile - 6% Between the 50th and 74th percentile - 3% 75th and above percentile - 0%			STAR Math Below the 25th percentile - 20% Between the 25th and 49th percentile - 25% Between the 50th and 74th percentile - 40% 75th and above percentile - 15%

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	\$73,426	Y
2	Classified Support	Paraprofessionals to provide daily academic and SEL support to targeted students identified through academic data analysis and referrals from SEL screeners	\$121,837	N
3	EL Professional Learning	Support from EL expert Theresa Hancock on support for staff on best practices, standards implementation and Integrated and Designated ELD instruction. Provide staff feedback on teaching practices specific to support EL students across content areas.	\$0	Y

Goal Analysis for 2021-22

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

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

Overall actions were implemented as intended with the exception of action 4, the tutoring goal was not implemented due to a lack of student participation. As a result, supports were embedded in the school day and funds were re-allocated towards materials for hands-on project based learning activities.

Successes

Collaboration supported by Solution Tree PD on PLCs was implemented through virtual training via zoom. Through these collaborative meetings, staff created and implemented a school wide reading and writing goal for all students that was cross-curricular. Through the PLC process staff was able to identify essential standards for writing across the curriculum and created a formal writing rubric for all students. Formal assessments tied to this rubric allowed staff to track student growth on essential standards.

Classified Support was instrumental in providing academic and social emotional support as students transition back to in-person instruction. In addition, instructional aides were able provide additional support for academic engagement for individuals and small groups. Empathy interviews with staff indicated that this additional support is critical to the success of our student population.

Staff had the opportunity to work directly with a well known leader in the area of language development to refine both integrated and designated ELD. This work was also successfully supported with coaching from a SCSOS PD Coordinator which resulted in daily target instruction for our English Learners.

Challenges

After school tutoring was planned and budgeted but convincing students to stay after normal school hours or even access tutoring virtually was challenging. This action was abandoned early in the school year after multiple conversations with students, parents and staff.

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

2.1 - Collaboration - Estimated Actual expenditures were less than Budget Expenditures because substitutes were not needed for additional collaboration time.

2.2 - Professional Learning - Estimated Actual expenditures were less than Budget Expenditures because the number of full days on the Solution Tree contract was more than needed.

2.4 - Tutoring - Estimated Actual expenditures were less than Budget Expenditures because students did not take advantage of the opportunity to receive after school tutoring therefore there were no related staffing expenses.

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

Students showed progress on goals established through the Individual Learning Plans (ILP) but failed to meet identified targets on the summative STAR tests in reading and math. FRA staff and other educational partners feel that despite the student performance on the STAR, student progress on individual ILP goals for credit recovery, academic engagement and social-emotional regulation was positive. Collaboration time and professional learning were identified as effective in improving student outcomes. Grades and Edgenuity work completion reports showed a steady increase attributed to targeted instruction planned as a result of collaborative planning using the PLC model.

The action related to classified support was also identified as critical to progress toward this and other goals. Instructional Aides were used to quickly attend to students' social, emotional and academic needs. Student interviews and surveys identified the support of the Instructional Aides as key to their ability to regulate their behaviors and maintain academic focus.

While data showing academic growth of ELs is not available, the establishment of regular designated ELD instruction and a focus on integrated supports was identified as successful by students and staff.

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

- 2.1 - Collaboration - remove the costs associated with providing additional collaboration time for staff. The current schedule has students released early every day and collaboration time is embedded in the regular day.
- 2.2 - Professional Learning - This action is being removed in 22-23. Did not enter into contract for PLC support with Solution Tree. PLC implementation will continue at the local level without contracted services.
- 2.3 - Classified Support - This action will become 2.2 in 22-23. In 22-23 this action will no longer be an increased and improved because staff is funded with other one-time funds.
- 2.4 - Tutoring - This action is being removed for 22-23 as support will continue during the regular school day since students didn't take advantage of the opportunity in 21-22.
- 2.5 - EL Professional Learning This action will remain but became action 2.3 in 22-23

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.

Goal

Goal #	Description
3	Sutter County Superintendent of Schools/Feather River Academy will promote student engagement and a school culture conducive to learning Priority 3, 5, and 6

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. In order 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. In order to reestablish educational development, establish appropriate educational goals and support students to earn a high school diploma extensive support services are necessary. 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	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
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: CHKS Survey or Panorama	2021 Survey Participation Rate (CHKS) 0% All parents 0% Unduplicated 0% Exceptional Needs	2022 Survey Participation Rate (Panorama) 40% 15/38 All parents Data not available disaggregated for Unduplicated Students Data not available disaggregated for Students with Exceptional Needs	N/A	N/A	Survey Participation Rate 75% All parents 75% Unduplicated 75% Exceptional Needs
Priority 5A - Attendance Source - P2 Attendance Report	2020-21 53%	2021-22 76%	N/A	N/A	87%
Priority 9- Attendance Rates (expelled youth only) Source:P2 Attendance Report	2020-21 53%	2021-22 76%	N/A	N/A	87%
Priority 5B - Chronic Absenteeism Source - Dashboard - Chronic Absenteeism Indicator and Data Quest	FRA 2019 Dashboard - Less than 11 students at 7th-8th Grade 2020-21=66%	FRA 2021 Dashboard - Not reported DataQuest 68%	N/A	N/A	25%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 5C - Middle School Dropout Rate Source: AERIES	2020-21 0 students	2021-22 0 students	N/A	N/A	Maintain 0 Students
Priority 5D - High School Dropout Rate Source: CALPADS 1.12	2020-21 6 students	2021-22 10 students	N/A	N/A	2 Students
Priority 9 - High School Dropout Rate (expelled youth only) Source: CALPADS	2020-21 5% of Students	2021-22 70% of Students			2% of Students
Priority 5E - High School Rate Source: Graduation Rate Indicator (Dashboard) and/or CALPADS 15.1 or 15.2	FRA 2019 Dashboard - 68.8% Graduated	FRA 2021 Dashboard - 26.3% Graduated	N/A	N/A	75% Graduated
Priority 9 - Graduation Rate (expelled youth only) Source: CALPADS 15.1 or 15.2	2020-21 33%	2021-22 0%	N/A	N/A	65%
Priority 6A - Suspension Rate Source: Suspension Rate Indicator (Dashboard) and/or CALPADS 7.10 and 7.12	FRA 2019 Dashboard - 31.7%	FRA 2021 Dashboard - Not reported 27.14% (CALPADS)	N/A	N/A	20%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 6B - Expulsion Rates Source: CALPADS	Does not apply as students are in a school for expelled youth	Does not apply as students are in a school for expelled youth	N/A	N/A	Does not apply as students are in a school for expelled youth
Priority 6C - Other local measures, including survey of pupils, parents and teachers on the sense of school safety and connectedness Source: CHKS Survey or Panorama	2020-21 - CHKS Sense of School Safety (Safe of Very Safe) Students - 85% Parents- 0% responded Sense of School connectedness Students - 64% Parents- 0% responded Total School Supports (Pretty Much or Very True) Students- 59% Parents- 0% responded	2021-22 - Panorama Spring 2022 Results Sense of School Safety (Safe of Very Safe) Students - 54% Parents- 80% Staff- 85.7% (Empathy Interview) Sense of School connectedness Students -34% Parents- 53% Staff- 89% (Empathy Interview) Total School Supports (Pretty Much or Very True) Students- 47% Parents-75.5% Staff- 90% (Empathy Interview)	N/A	N/A	Sense of School Safety Students - 95% Parents- 100% Sense of School Connectedness Students - 85% Parents- 85% Total School Supports (Pretty Much or Very True) Students- 80% Parents - 80%

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	\$85,701	Y
2	Transportation	Address transportation barriers by providing personalized transportation by school staff and/or providing bus passes	\$13,090	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.	\$24,420	Y
4	PBIS Implementation	Continue focus on PBIS through work with SCSOS SEL Coordinator Provide incentives for students to reinforce positive behavior and attendance	\$12,300	Y
5	Parent Liaison	Maintain Parent Liaison/Receptionist to increase communication and inclusion of parents SED and EL parent. Coordinates translation services to ensure all parents have access and receive information.	\$37,084	Y
6	Campus Supervision	Supervise and monitor students during non-instructional class time to ensure appropriate behaviors of students. Patrol school property and assist in the formulation and implementation of proper security methods and procedures.	\$24,196	Y

Goal Analysis for 2021-22

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

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

The actions in Goal 3 were carried out as designed and produced the best outcomes of all three broad goals. Re-engaging expelled youth students after multiple transitions from virtual to in-person was a challenge but one that the school was prepared to meet. The combinations of actions in this goal helped to create a safe and welcoming environment with adequate resources to remove barriers to attendance. PBIS

implementation is foundational to ensuring the positive and supportive environment while personnel worked to ensure that students had transportation, encouragement and accountability to show up and take part. Attendance data shows that

Success:

Counselors provided 358 Individual Counseling Support sessions in Spring 2022 (Check In, Monitoring Progress in Attendance, Classroom, Behavioral Concerns, Risk Assessments). The reasons for referral included: Anger (3), Attendance (8), Behavior (9), Gang Concerns (4), Grief (4), Academic (1), Pregnancy (1), Substance Abuse (2), Mental Health (1) Relationship concern (4), home life (2), Engagement (2). Counselors also participated in 22 Student Care Team Referrals during the 21-22 School Year. 18 of those students were formally served by the Care Team.

A parent liaison/reception was added to the staff in October 2021. This addition of this person increased the number of contact with parents and added to the consistent and positive structures in the front office. This stability helps to ensure that students have a positive start to their day on arrival and that student and parent needs are met in a timely and responsive manner.

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.

3.2 - Transportation - Estimated Actual expenditures were less than Budget Expenditures because the action originally included the purchase of 2 vans and a staff member to transport students to ensure positive attendance. Due to the lack of vans available, there was only 1 purchased. In addition, no driver was hired.

3.3 - Counseling Services - Estimated Actual expenditures were more than Budget Expenditures because there was no counselor in place for 2 months while we awaited the hiring of an additional staff.

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

Actions related to attendance and outreach and transportation positively impacted attendance rates which increased from 57% in 2020/21 to 76% in 2021/22. Although chronic absenteeism rates are higher than desired, focused efforts will continue to improve both attendance and decrease chronic absenteeism.

Suspension rates have improved since the previous dashboard. PBIS implementation efforts and targeted counseling efforts have proven successful and will continue in 22/23.

Although participation in school climate surveys by parents, students, and staff increased, we realized we were unable to disaggregate the parent survey data by student group. In 22/23, we will ensure this information is collected so we can better target supports and outreach to specific students and student groups.

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

3.2 - Transportation - the action in 21-22 included the purchase of 2 vans and the hiring of a driver. One van was purchased in 21-22 and it was determined a second was not needed. In addition, no additional driver would be needed. The action will continue to be implemented by providing bus passes and other supports to remove barriers. In addition, the action includes costs associated with van upkeep.

3.4 - PBIS Implementation - the contract with PCOE will not take place in 22-23. However, the SCSOS SEL Coordinator will provide ongoing implementation support.

3.5 - Parent Lisaon - the action will remain but due to need, will increase from 3.75 hrs/day to 6 hours/day.

3.6 - This action will be added in 22-23 in order to address staff and students concern for safety on the Spring Panorama survey.

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.

Goal

Goal #	Description
4	Improve educational outcomes for all foster youth through ongoing coordination of services, increased identification, and case management services targeted towards closing the achievement gap. 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 in Goal #4 are aligned to the needs assessment coordinated by SCSOS Foster Youth Services Coordinating Program (FYSCP) and guided with 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 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 that will streamline services and support for foster youth.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
# of professional development opportunities provided to LEAs and Community partners Source: Agendas/sign-in sheets	2020-21 1 per year	2021-22 1 S4 Training - Spring 2022	N/A	N/A	5 per year
# of Child Family Team (CFT) meetings attended by FYSCP staff Source: Foster Focus	2020-21 10 attendance at CFT meetings	2021-22 27 CFT Meetings	N/A	N/A	50 attendance at meetings
FY Graduation Rate FY Chronic Absenteeism rate FY Suspension rate FY College going rate Source: Data sharing agreement	New measures of progress, therefor baseline data is unavailable at this time, but will be established using Year 1 Outcomes	Data Sharing Agreement was not established as anticipated.	N/A	N/A	Desired outcomes will be established based on year 1 outcomes

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 Host Bi-weekly SuperFAST meetings for interagency placements	\$5,973	N

Action #	Title	Description	Total Funds	Contributing
2	Professional Development	Contract with S4 to build the FYSCP staff capacity to provide professional development to LEAs and community partners Ongoing Foster Focus Training for CWS and identified staff from LEAs	Included in Action 1	N
3	Educational Case Management	SSO Support specialists will attend CFT meetings in order to provide educational advocacy, placement guidance, serve as the liaison to the schools, and assist in removing other identified educational barriers	Included in Action 1	N
4	Monitoring Student Outcomes	Establish data sharing MOU with all LEAs Establish district links with Foster Focus for the two large districts	Included in Action 1	N

Goal Analysis for 2021-22

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

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

Sutter County FYSCP made significant progress in our goal and planned actions. For the Coordination of Services, we were able to host or attend all planned meetings which allowed for increased communication amongst collaborative partners and have solution-oriented discussions. We also made required updates to the AB 2083 MOU this school year. We successfully trained and on-boarded CWS and Probation staff to Foster Focus. Our FYSCP staff participated in PDSA cycles with our Curriculum, Instruction and Accountability (CIA) to support their capacity of presenting Professional Development. Additionally, S4 created a Handbook for program guidance for FYSCP staff as well as provided Professional Learning to both existing and new staff in order to support the onboarding and capacity of FYSCP staff to build confidence in training for CWS and LEA staff. Our LEA was not able to successfully establish a data sharing MOU or establish district links although both larger districts are still interested.

Challenges include staffing both internally and with our collaborative partners. We had an FYSCP staff member resign in November and the position remained unfilled until April. Additionally, CWS informed us that due to low staffing, they are not regularly hosting CFTs. Additionally, we were unable to identify the percentage as a metric due to lack of data from CWS. Limitations with data sharing also remain to be a barrier to supporting our Foster Youth which is why we intend to continue advocating for a data sharing MOU.

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 between Budgeted Expenditures and Estimated Actual Expenditures.

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

Action 3.1, 3.2 and 3.3 continue to be effective towards the established goal. Increasing awareness of Foster Youth Educational Rights and knowledge of opportunities to increase the educational success of foster youth. Our FYSCP Executive Advisory Council continues to state that our collaboration with EAC members, the AB 2083 ILT and SuperFAST members is our greatest strength in achieving this goal. Increasing communication via Foster Focus and trainings for our partners and LEAs will allow us to improve educational outcomes of foster youth. The data sharing agreement (Action 4) was not established but we will continue to work collaboratively towards developing a data sharing agreement with our LEAs.

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

There was a revision to the metric for the number of Child Family Team (CFT) meetings held due to a typo. Although action 4.3 remains the same, the metric should be reflective of the actual number of CFTs attended, not a represented percentage.

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

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

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$142,014	N/A

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
3.66%	[Insert percentage here]%	[\$[Insert dollar amount here]	[Insert percentage here]%

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

Required Descriptions

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

After assessing the needs, conditions and circumstances, related to academic performance, of our SED students, we learned that 91% of our SED students are below the 25% percentile on the 20/21 STAR Test in ELA and 94% are below the 25th percentile in Math. This data is mirrored with our ALL Student Subgroup in ELA and Math.

In order to address this condition of our SED and EL students, we will implement actions in Goal 1 to include; action 2- class size reduction. Additional certificated staff decrease class size to allow for more intense and individualized monitoring. As well as Goal 2 to include; action 1- collaboration, action 2- additional paraprofessional support, and action 3- increased EL professional learning for staff. Training and dedicated time for collaboration allows for instructional planning and intervention needs to address the significant challenges of our specific population of students. Increased paraprofessional support as well as tutoring opportunities for students will provide additional target support for students. Although ELs are not a significant student group, the contract support provided by Theresa Hancock will support the academic language development for all students.

All actions are continued from the 2021-22 LCAP. Educational Partner feedback provided by certificated and classified staff, as well as both parents and students showed a desire to prioritize and continue the low student to teacher ratio.

These actions are being provided on an LEAwide basis and we expect all students performing below the 25th percentile to benefit. However, because the actions were designed to address our SED students' need for more personalized instruction and additional curriculum supports 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 the feedback from our stakeholders regarding these services will be positive and will help continue to inform our academic supports.

In our assessment of the needs, conditions and circumstances, related to conditions, climate and engagement, of our SED students, we learned that, in 2021-22 the attendance rate for our SED students was 81% as compared to 76% for the ALL student group. Although there is not a significant gap between the two groups, there is a significant gap in our student attendance rate and statewide attendance targets (minimally 90%). When examining chronic absenteeism for the SED student group, we learned that 75% were chronically absent (missing 10% more of the days enrolled) as compared to the ALL student group which was 66%. In 2021-22 37% SED students were suspended at least once compared to the All student group which showed 27% of students were suspended at least once. While no gap exists, the high rate of suspension is a concern to staff and Educational Partners. Additionally, our students conveyed that counseling services and extra-curricular activities helped them be better prepared to engage in instruction. Our parents reported that they appreciated the personalized connections between school and home, and that transportation services were appreciated and heavily relied upon.

In order to address the needs and conditions of our SED students, we will implement actions in Goal 3 to include; action 1- attendance and outreach coordinator 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 and action 5- a parent liaison to increase communication efforts among families.

These actions are being provided on an LEAwide 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 supports, increased counseling services and extra-curricular activities, and consistent parent communication, we anticipate our SED students' attendance rates and suspension rates will be more positively affected. Additionally, we anticipate the feedback from our stakeholders regarding these services will be positive and will help continue to inform our engagement and behavioral supports.

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

Sutter County Superintendent of Schools is required to increase and improve services for unduplicated pupils by 3.66%. The actions identified within the prompt above will be completed in order to meet this proportionality percentage.

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

2022-23 Data Entry Table: Inclusion as part of the LCAP Template is optional

LCAP Year (Input)	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
2022-23	\$ 4,495,114	\$ 142,014	3.16%	0.00%	3.16%

[illegible]

2022-23 Total Planned Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$ 493,149	\$ 22,257	\$ -	\$ 220,510	735,916	\$ 659,606	\$ 76,310

Goal #	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1	Staffing	All	\$ 190,005	\$ -	\$ -	\$ -	\$ 190,005
1	2	Class Size Reduction	All	\$ 44,464	\$ -	\$ -	\$ 76,920	\$ 121,384
1	3	Curriculum Standards/Implementation	All	\$ 21,500	\$ -	\$ -	\$ 5,000	\$ 26,500
1	4	Ensuring Broad Course Access	All	\$ -	\$ -	\$ -	\$ -	\$ -
1	5	Co-Teach Model	All	\$ -	\$ -	\$ -	\$ -	\$ -
1	6	ROP/CTE	All	\$ -	\$ -	\$ -	\$ -	\$ -
2	1	Collaboration	All	\$ 42,706	\$ 22,257	\$ -	\$ 8,463	\$ 73,426
2	2	Classified Support	All	\$ -	\$ -	\$ -	\$ 121,837	\$ 121,837
2	3	EL Professional Learning	All	\$ -	\$ -	\$ -	\$ -	\$ -
3	1	Attendance and Outreach	All	\$ 85,701	\$ -	\$ -	\$ -	\$ 85,701
3	2	Transportation	All	\$ 9,800	\$ -	\$ -	\$ 3,290	\$ 13,090
3	3	Counseling Services	All	\$ 24,420	\$ -	\$ -	\$ -	\$ 24,420
3	4	PBIS Implementation	All	\$ 7,300	\$ -	\$ -	\$ 5,000	\$ 12,300
3	5	Parent Liason	All	\$ 37,084	\$ -	\$ -	\$ -	\$ 37,084
3	6	Campus Supervisor	All	\$ 24,196	\$ -	\$ -	\$ -	\$ 24,196
4	1	Coordination of Services	All	\$ 5,973	\$ -	\$ -	\$ -	\$ 5,973
4	2	Professional Development	All	\$ -	\$ -	\$ -	\$ -	\$ -
4	3	Educational Case Management	All	\$ -	\$ -	\$ -	\$ -	\$ -

2022-23 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
\$ 4,495,114	\$ 142,014	3.16%	0.00%	3.16%	\$ 275,671	0.00%	6.13%	Total:	\$ 275,671
								LEA-wide Total:	\$ 275,671
								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		LEA-Wide	\$ -	0.00%
1	2	Class Size Reduction	Yes	LEA-wide	All	LEA-Wide	\$ 44,464	0.00%
1	3	Curriculum Standards/Implementation	No	LEA-wide		LEA-Wide	\$ -	0.00%
1	4	Ensuring Broad Course Access	No	LEA-wide		LEA-Wide	\$ -	0.00%
1	5	Co-Teach Model	No	LEA-wide		LEA-Wide	\$ -	0.00%
1	6	ROP/CTE	No	LEA-wide		LEA-Wide	\$ -	0.00%
2	1	Collaboration	Yes	LEA-wide	All	LEA-Wide	\$ 42,706	0.00%
2	2	Classified Support	No	LEA-wide		LEA-Wide	\$ -	0.00%
2	3	EL Professional Learning	Yes	LEA-wide	All	LEA-Wide	\$ -	0.00%
3	1	Attendance and Outreach	Yes	LEA-wide	All	LEA-Wide	\$ 85,791	0.00%
3	2	Transportation	Yes	LEA-wide	All	LEA-Wide	\$ 9,800	0.00%
3	3	Counseling Services	Yes	LEA-wide	All	LEA-Wide	\$ 24,420	0.00%
3	4	PBIS Implementation	Yes	LEA-wide	All	LEA-Wide	\$ 7,300	0.00%
3	5	Parent Liason	Yes	LEA-wide	All	LEA-Wide	\$ 37,084	0.00%
3	6	Campus Supervisor	Yes	LEA-wide	All	LEA-Wide	\$ 24,196	0.00%
4	1	Coordination of Services	No	LEA-wide		LEA-Wide	\$ -	0.00%
4	2	Professional Development	No	LEA-wide		LEA-Wide	\$ -	0.00%
4	3	Educational Case Management	No	LEA-wide		LEA-Wide	\$ -	0.00%
4	4	Monitoring Student Outcomes	No	LEA-wide		LEA-Wide	\$ -	0.00%

2021-22 Annual Update Table

Totals:	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Actual Expenditures (Total Funds)
Totals:	\$ 772,382.00	\$ 685,634.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1	Staffing	No	\$ 195,276	\$ 231,306
1	2	Class Size Reduction	Yes	\$ 119,270	\$ 116,139
1	3	Supplemental Materials	Yes	\$ 3,200	\$ 3,200
1	4	Edgenuity	No	\$ 14,875	\$ 8,705
1	5	Ensuring Broad Course Access	No	\$ -	\$ -
1	6	Co-Teach Model	No	\$ 400	\$ 251
2	1	Collaboration	Yes	\$ 74,064	\$ 68,157
2	2	Professional Learning	No	\$ 39,450	\$ 12,250
2	3	Classified Support	Yes	\$ 38,884	\$ 38,832
2	4	Tutoring	Yes	\$ 4,000	\$ -
2	5	EI Professional Learning	Yes	\$ -	\$ -
3	1	Attendance and Outreach	Yes	\$ 80,387	\$ 80,632
3	2	Transportation	Yes	\$ 123,785	\$ 54,385
3	3	Counseling Services	Yes	\$ 21,789	\$ 15,364
3	4	PBIS Implementation	Yes	\$ 32,500	\$ 32,204
3	5	Parent Liaison	Yes	\$ 19,502	\$ 19,212
4	1	Coordination of Services	No	\$ 5,000	\$ 4,997
				\$ -	\$ -
				\$ -	\$ -
				\$ -	\$ -

2021-22 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)
\$ 150,484	\$ 205,747	\$ 210,111	\$ (4,364)	0.00%	0.00%	0.00% - 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	\$ -	\$ -	0.00%	0.00%
1	2	Class Size Reduction	Yes	\$ 20,510	\$ 39,250.00	0.00%	0.00%
1	3	Supplemental Materials	Yes	\$ 3,200	\$ 3,200.00	0.00%	0.00%
1	4	Edgenuity	No	\$ -	\$ -	0.00%	0.00%
1	5	Ensuring Broad Course Access	No	\$ -	\$ -	0.00%	0.00%
1	6	Co-Teach Model	No	\$ -	\$ -	0.00%	0.00%
2	1	Collaboration	Yes	\$ 46,879	\$ 41,061.00	0.00%	0.00%
2	2	Professional Learning	No	\$ -	\$ -	0.00%	0.00%
2	3	Classified Support	Yes	\$ -	\$ -	0.00%	0.00%
2	4	Tutoring	Yes	\$ 4,000	\$ 6,392.00	0.00%	0.00%
2	5	EI Professional Learning	Yes	\$ -	\$ -	0.00%	0.00%
3	1	Attendance and Outreach	Yes	\$ 80,387	\$ 80,632.00	0.00%	0.00%
3	2	Transportation	Yes	\$ 4,480	\$ -	0.00%	0.00%
3	3	Counseling Services	Yes	\$ 21,789	\$ 15,364.00	0.00%	0.00%
3	4	PBIS Implementation	Yes	\$ 5,000	\$ 5,000.00	0.00%	0.00%
3	5	Parent Liaison	Yes	\$ 19,502	\$ 19,212.00	0.00%	0.00%
4	1	Coordination of Services	No	\$ -	\$ -	0.00%	0.00%
				\$ -	\$ -	0.00%	0.00%

2021-22 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)
\$ 4,105,362	\$ 150,484	0.00%	3.67%	\$ 210,111	0.00%	5.12%	\$0.00 - No Carryover	0.00% - No Carryover

Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

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

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

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

- 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]).
- o Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* Section 52064[b][7]).

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

General Information – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

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

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

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

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

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

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

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

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

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

Local Control and Accountability Plan:

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

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

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

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.

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

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

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

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions
- Inclusion of action(s) as contributing to increased or improved services for unduplicated students
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

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

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

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

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

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

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

Focus Goal(s)

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

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

Broad Goal

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

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

Maintenance of Progress Goal

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

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

Required Goals

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

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

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.
- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA’s eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

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

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

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

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

Complete the table as follows:

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

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

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for 2021–22.	Enter information in this box when completing the LCAP for 2021–22.	Enter information in this box when completing the LCAP for 2022–23. Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24. Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25. Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a "Y" for Yes or an "N" for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

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

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

Goal Analysis:

Enter the LCAP Year.

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

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs

may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

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

Purpose

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

Requirements and Instructions

Projected LCFF Supplemental and/or Concentration Grants: Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

Projected Additional LCFF Concentration Grant (15 percent): Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year: Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

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

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

Total Percentage to Increase or Improve Services for the Coming School Year: Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the 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:

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

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

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

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

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

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

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

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

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

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

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

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

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

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

Actions Provided on a Schoolwide Basis:

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

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

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

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

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

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

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

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

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

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

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

Complete the table as follows:

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

Action Tables

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

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

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

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

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

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

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

- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

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

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).
- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

Pursuant to EC Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater

than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Last Year’s Planned Expenditures for Contributing Actions (LCFF Funds)
- 7. Total Estimated Actual Expenditures for Contributing Actions
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
 - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
 - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)

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

California Department of Education
January 2022

Agenda Item No. 10.0

BOARD AGENDA ITEM: Public Hearing on Proposed 2022-2023 Sutter County
Superintendent of School's Budget

BOARD MEETING DATE: June 15, 2022

AGENDA ITEM SUBMITTED FOR:

 Action

 Reports/Presentation

 Information

 X Public Hearing

 Other (specify)

PREPARED BY:

Nicolaas Hoogeveen

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

Public Hearing on the Sutter County Superintendent of School's 2022-2023 Budget

Sutter County Superintendent of Schools

2022/2023 Budget

Presented to the Board
For Adoption: Wednesday, June 22, 2022



SUTTER COUNTY
SUPERINTENDENT OF SCHOOLS

2022-2023
BUDGET DEVELOPMENT
FINANCIAL REPORT

JUNE 22, 2022



Mission Statement

“Service for Success”

Students~Staff~Community



SUTTER COUNTY BOARD OF EDUCATION

Open	Trustee Area 1	2024
Jim Richmond	Trustee Area 2	2022
June McJunkin	Trustee Area 3	2024
Harjit Singh	Trustee Area 3	2022
Victoria Lachance	Trustee Area 4	2024
Tom Reusser	Ex Officio Secretary	2022

Cabinet Team

Tom Reusser	Superintendent
Ron Sherrod	Assistant Superintendent of Business Services
Brian Gault	Assistant Superintendent of Educational Services
Josh Harris	Director of Special Education
Joe Hendrix	Deputy Superintendent
Carolyn Patton	Assistant Superintendent SELPA
Eric Pomeroy	Assistant Superintendent of Career and Adult Education
Kathy Mercier	Director of Human Resources
Angela Huerta	Director of Communications
Maggie Nicoletti	Executive Assistant

TABLE OF CONTENTS

Introduction	Section A
Letter by Tom Reusser, Supt.....	A-1
Letter by Ron Sherrod, Asst. Supt.....	A-2
Financial Assumptions	A-3
General Fund Projections by Department.....	A-8
Estimated Ending Balances.....	A-9
Other Fund Projections.....	A-10
Education Protection Account.....	A-11
Certifications	Section B
Form CC-Workers Compensation Certification	B-1
Form CB-County Office of Education Certification	B-2
Lottery	Section C
Historical Apportionment per ADA	C-1
Estimated Ending Balance by Department.....	C-2
Form L-Lottery Revenues and Expenditures.....	C-3
Attendance	Section D
Average Daily Attendance-Historical Trends.....	D-1
Form A-Average Daily Attendance.....	D-2
General Fund.....	Section E
Form 01 Summary of Revenue and Expenditures.....	E-1
SACS Form 01	E-2
Cash Flow	E-11
Multi-Year Projections.....	E-15

SELPA Pass Through Revenues Fund	Section F
SACS Form 10.....	F-1
Adult Education Fund	Section G
SACS Form 11.....	G-1
Child Development Fund	Section H
SACS Form 12.....	H-1
Cafeteria Special Revenue Fund	Section I
SACS Form 13.....	I-1
Special Reserve Non-Capital Outlay Fund	Section J
SACS Form 17.....	J-1
Special Reserve Fund for Capital Outlay Projects.....	Section K
SACS Form 40.....	K-1
Other Enterprise Fund	Section L
SACS Form 63.....	L-1
Self-Insurance Fund.....	Section M
SACS Form 67.....	M-1
SACS Supplemental.....	Section N
Form ESMOE-Every Student Succeeds Maint. Of Effort.....	N-1
Form SIAA-Summary of Interfund Activities-Actuals	N-3
Form SIAB-Summary of Interfund Activities-Budget	N-7
Form OICS-Criteria & Standards	N-11

SECTION A: Introduction



June 6, 2022

TO: Sutter County Board of Education

FROM: Tom Reusser *TR*

SUBJECT: 2022-23 Budget

Attached you will find a copy of the budget for the 2022-23 year beginning July 1, 2022, for your review and approval. We have taken a fiscally conservative position in developing this budget based on the Governor's January 2022-23 Proposed Budget.

Governor Newsom's May Revision proposed a significant increase in overall state revenues in 2022-23. In fact, state tax collections from all sources experienced sizeable increases in the 2021-22 year. Tax collections at the May Revision are projected to be \$24.1 billion higher than at the Governor's January proposal. This translates to an increase of \$8.4 billion in Proposition 98 funding, the portion of State funding for schools, compared to the Governor's January proposal but relatively flat when compared to the prior year.

While the Proposition 98 funding is expected to remain flat, there are significant funds available from prior years the Governor intends to utilize in the 2022-23 year for a combination of ongoing and one-time purposes. Since the outcome of these proposals are not yet certain as the Governor and Legislature negotiate their respective proposals, Sutter County Superintendent of Schools has chosen to not budget these funds until they materialize and actual amounts are known.


Despite the additional funding noted above, risks still exist. Pension costs continue to rise and costs for property and liability insurance have had significant increases as the market hardens. In a broader perspective of the economy, inflation has escalated and will have a direct and negative impact on every aspect of operations.

Sutter County Superintendent of Schools is proactive in spending one-time dollars on one-time expenditures. The ongoing plan of the County Office is to ensure that we are fiscally solvent for many years to come. Our approach is to ensure current and proposed programs are fiscally self-supporting while making exceptions for programs that are in the best interest of students.

This budget is a snapshot of our present fiscal status and reflects the best planning that our fiscal department and program managers have, based on today's information and assumptions. Budgets are ever changing documents that reflect the mission and goals of the County Office and change as more information is available. Monthly and Interim reports will be brought to the board to show changes throughout the year.

June 6, 2022

TO: Sutter County Board of Education

FROM: Ron Sherrod, Assistant Superintendent of Business Services 

SUBJECT: 2022-23 Budget

Over the years, we have brought to you for approval conservative budgets with contingencies built in to compensate for those unforeseen proposals that could arise as we wait for an Enacted State Budget. The 2022-23 budget anticipates a net surplus of \$384 thousand on \$38 million of total expenditures. As with any plan, however, there may be a need in the future to set aside additional funds for expenditure.

The addition of LCFF in 2013-14 requires us to change the budgeting discussion to one focused on how to prioritize the use of new resources on expenditures most needed to meet the needs of all students, and especially the needs of students who are foster youth, low-income, or English language learners. The related goals and activities described in our Local Control Accountability Plan (LCAP) are presented alongside this budget.

Our past practice has been to build our budget based on the Governor's January Proposed Budget adjusted by the May Revision. Our multi-year projections conservatively assume the phase out of expiring one-time grants or programs, any known change in revenue and expenditures, and include the anticipated increases in pension liabilities.

As the state budget is negotiated between the Governor and legislative leaders, we expect there will be other changes that will affect the 2022-23 budget. This is particularly true as we plan for the coming year where the Governor's May Revision includes some significant increases to ongoing revenues and a variety of one-time or short-term programs. While the Proposition 98 funding, the portion of State funding for schools, is expected to be flat in 2022-23, the Governor is utilizing additional revenues generated from prior years to fund the bulk of these increases. Changes due to these proposals will be reflected in the interim reports, or within 45 days of adoption of the Enacted State Budget.

This budget and supporting documents were prepared and submitted by our dedicated Internal Business Department staff. I would like to express my gratitude to Nic Hoogeveen, Director of Internal Business Department and his staff, Paramjeet Kaur, Susan Miller, Jay VanDuzer, Brenda Spannbauer, Laura Phillips, Laura Avelar, Maggie Navarro, Lindsay Linker, Satty Sangha, and Hardeep Dhindsa for their expertise, dedication, and tireless efforts. This budget is a team effort, and I have the pleasure to present to you the product of their expertise.

This budget reflects the decisions and priorities of the County Office as a whole, each fund telling its own story. We hope you enjoy the effort that has been put into making this a meaningful document.

General Fund Financial Assumptions 2022-23



The budget projections used in this document are the most current and accurate 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. Until then, our general assumptions are that the County Office will continue to receive flat LCFF funding for the foreseeable future. A significant amount of one-time Federal and State COVID-19 funds have been spent and the budget reflects the available balances with the best known information at the time. 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 2021-22 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 2021-22.

Multi-year projections assume flat funding for LCFF and reflect any known changes to funding and expenditures for the future two years. With the massive amount of one-time COVID funds, it is imperative the County Office maintains fiscal prudence knowing these sources will end. Salary increases for step and column, updated PERS and STRS rates, and known changes are included in projections.

While the Governor's May Revision reflects a strong economic turnaround, the County Office's LCFF funding remains flat and does not receive the benefit of the turnaround. Flat LCFF funding coupled with inflation and increasing employee costs, including step and column, and PERS and STRS employer rate increases will create a bleak financial future that will be continuously monitored. The County Office continues to balance the allowable uses of one-time COVID-19 funds while maintaining the Superintendent's vision at the forefront of every decision made of:

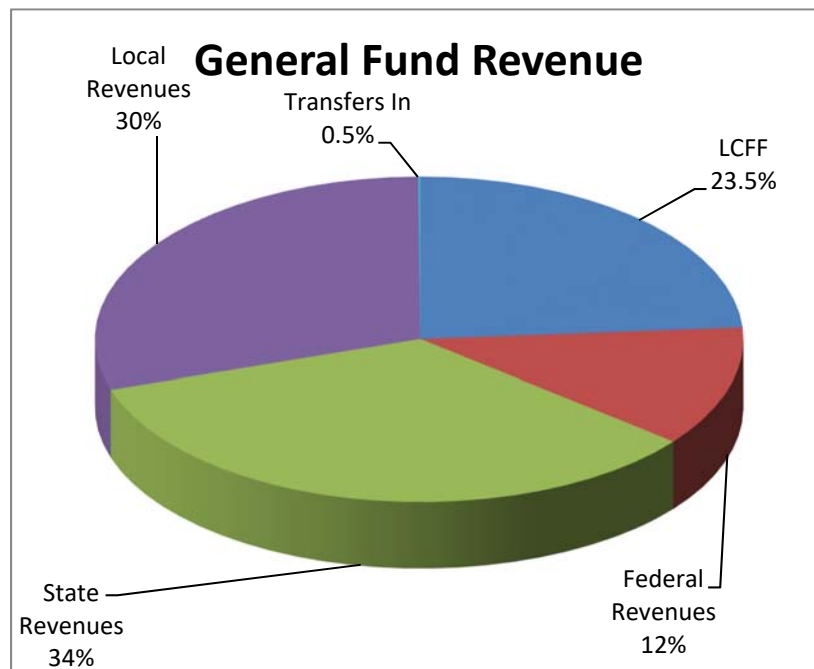
- We will always do what is in the best interest of students
- We will provide quality service and support to our school districts
- We will be a productive, visible presence within our community

The budget presented within these pages is a reflection of this vision.

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 \$228 per average daily attendance (ADA). This amount represents \$163 of unrestricted and \$65 restricted for educational materials. This is a conservative budget based on the School Services of California Financial Projection Dashboard. 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 2022-23 have increased slightly countywide. The County Office is projecting to see a slight decrease in average daily attendance at Feather River Academy (FRA). Attendance at Pathways Charter Academy is projected to be 10 ADA for 2022-23.

Local Control Funding Formula (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 decrease by \$18,150 (-0.2%). Although the County was deemed "hold harmless", ensuring the County does not receive less revenue than it did under the Revenue Limit, the projected decrease of ADA at FRA attributes to the decrease. Since PCA revenue is calculated independently and uses their own LCFF calculator, it receives the benefit of the 5.33% COLA from the Governor's Budget proposal.

Federal revenue is projected to decrease by \$854,499 (-14.9%) from the current year estimated actuals budget. This change stems largely from the removal of Workforce Innovations and Opportunity Act (WIOA) expired special grant funding, and one-time Elementary and Secondary School Emergency Relief (ESSERII), Governor's Emergency Education Relief (GEER), and Expanded Learning Opportunities (ELO) Grant.

Other State revenue is projected to decrease by \$484,866 (-3.3%). This is caused by the removal of one-time Educator Effectiveness Grant and In-Person Instruction (IPI) Grant funds. AB-602 funding rate did increase from \$715 per ADA to \$820, however, the net of state revenue decreased.

Other Local revenues are projected to increase by \$852,403 (7.5%). The majority of this increase results from an increased revenue in the Expanded Learning Opportunities Program (ELO-P) consortium. Other local revenue from Shady Creek Outdoor School is projected to increase based on a full school year of attendance and sales.

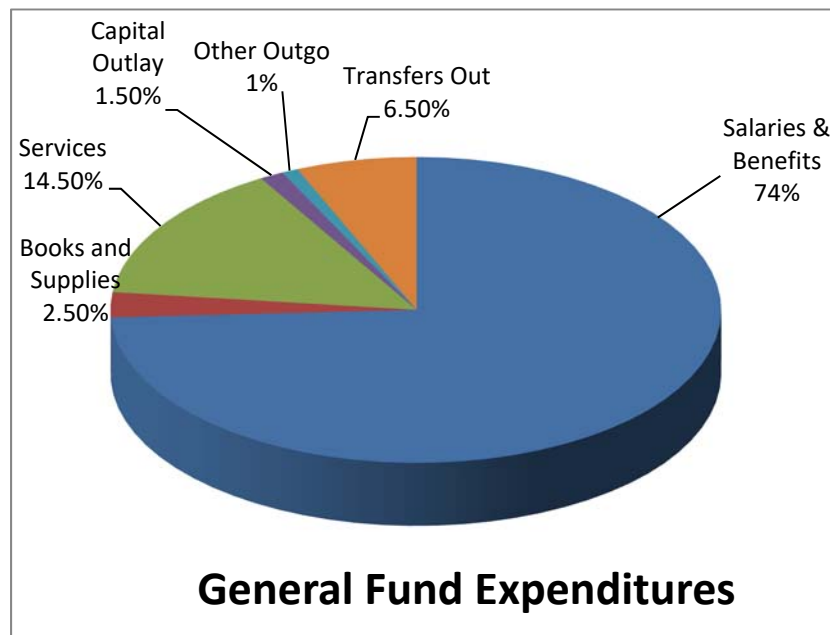
Other Financing Sources – Interfund Transfers In are projected to decrease by \$105,118 (-67.8%). These transfers are used to move money into the General Fund. In this case, a smaller transfer in from the enterprise fund for the Shady Creek Outdoor School is projected based on a conservative estimate.

General Fund Expenditures

As total projected revenues are decreasing slightly for 2022-23, expenditures are also decreasing slightly in the General Fund.

Under our 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.



Salaries and Benefits

Certificated salaries increased by \$568,637 (6.4%) and classified salaries increased by \$463,097 (4.3%) from the estimated actuals budget. The certificated salary increase is largely attributed to the Expanded Learning Opportunities Program Consortium, Educator Effectiveness, and Universal Prekindergarten. Classified salaries

increased primarily due to the effects of the recently settled labor negotiations. Classified and certificated vacancies have also been reinstated to annual amounts with a significant amount within the Special Education program.

Employer paid benefits increased by \$881,130 (10.1%) which aligns with the increase in salary expenses. The STRS rate used is 19.10%, which is an additional 2.18% more than last year's rate of 16.92%. The PERS rate was reduced slightly to 25.37% at the May revise, while our presented budget uses 26.1%. The updated PERS rate will be used at the next interim report. The budget also reflects an increase of the health benefit cap of three hundred dollars for CSEA unit members.

Supplies

The overall decrease in program budgets for books and supplies is \$341,546 (-24.1%). The decrease includes reductions of technology and curriculum that was funded using one-time COVID Funds.

Services and Other Operating Expenditures

Budgets for services and other operating expenditures are projected to decrease by \$1,305,650 (-18.0%). These decreases are largely due to the removal of anticipated carry-over set asides for WIOA grants and participant services. The Regional Occupation Program (ROP) also has reduced their estimated carryover for Career Technical Education Incentive Grant (CTEIG).

Capital Outlay

The \$407,890 (-44.3%) decrease is due to the removal of HVAC replacement and van purchase within Feather River Academy. The purchase of a van within the SELPA has also been removed.

Other Outgo

The total decrease of \$307,552 (-39.7%) is due to the removal of pass thru funds for the CTEIG program. SELPA mental health funds distributed to districts were also removed and will be recorded in Fund 10.

Other Financing Sources – Interfund Transfers Out

The majority of the decrease of \$1,286,363 (-33.2%) is due to reducing the transfer to Fund 40 for future facility needs.

The Indirect Cost Rate

(ICR) for the budget year is 10.78%.

Programs will be charged a 10.78% 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 2022-23 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

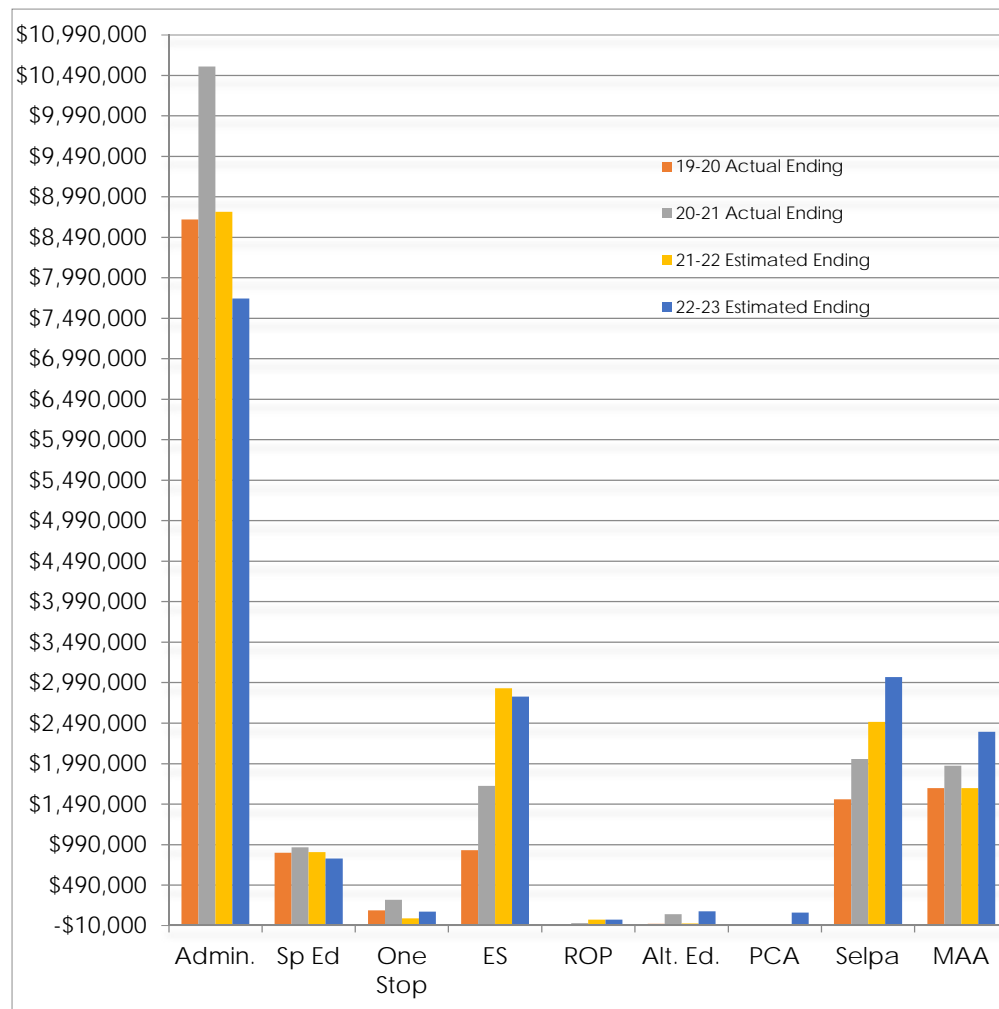
The County Office is planning to receive \$383,628 more than it will expend in the budget year. The County Office continues to use one-time funds to improve infrastructure, replace equipment, and hire supplemental positions to mitigate learning loss caused by COVID-19. A significant fiscal concern of the County Office is the ability to create a dependency on one-time COVID funds and the ease for students, parents, and staff to continue to expect the purchases and additional staffing levels that the funding has allowed us to provide, even after the funds expire.

The multi-year budget projection illustrates the effects of step and column with the PERS and STRS rate increases while funding remains flat. While the MYP displays deficit spending in the third year, it is important to note it is largely attributed to restricted programs spending one-time COVID funds. Unrestricted programs are projected to have a surplus in each of the out years but deteriorating each year due to increased staffing costs. Prudent fiscal decisions are the foundation of the Superintendent's decision-making while maintaining his long term vision and priorities.

2022-23 Budget Development General Fund Projections by Department

		County Admin.	Special Education	Sutter Co. One Stop	ES	ROP	Alternative Education	PCA	SELPA	MAA	Total in Fund 01
Beginning Balance											
Prior Year Ending Bal.	9791	8,803,885	897,135	79,180	2,919,665	62,045	17,105	-	2,504,043	1,686,553	16,969,611
Income											
LCFF / Property Taxes	8010-8099	8,242,846	-	-	505,973	-	214,126	135,301	680,219	-	9,778,465
Federal Revenues	8100-8299	270,768	104,658	3,152,883	393,827	-	439,704	24,000	509,366	-	4,895,206
State Revenues	8300-8599	907,364	384,184	146,955	851,524	697,256	155,700	151,786	10,709,337	-	14,004,106
Local Revenues	8600-8799	467,698	820,697	1,935,433	3,361,941	15,186	106,855	-	4,406,718	1,141,000	12,255,528
Total Income		9,888,676	1,309,539	5,235,271	5,113,265	712,442	916,385	311,087	16,305,640	1,141,000	40,933,305
Expenditures											
Salaries & Benefits	1000-3999	6,798,435	13,423,540	3,399,218	3,842,079	873,396	937,298	131,016	484,449	237,099	30,126,530
Books and Supplies	4000-4999	187,636	216,177	190,317	334,871	48,003	67,790	22,549	5,500	2,650	1,075,493
Services	5000-5999	873,144	1,489,767	1,313,261	1,248,028	289,326	330,635	53,472	186,753	160,459	5,944,845
Capital Outlay	6000-6599	471,989	18,000	-	10,000	-	12,000	-	-	-	511,989
Other Outgo	7100-7499	(2,464,024)	1,054,535	397,159	539,833	230,243	143,373	30,145	376,493	43,140	350,897
Total Expenditures		5,867,180	16,202,019	5,299,955	5,974,811	1,440,968	1,491,096	237,182	1,053,195	443,348	38,009,754
Interfund Transfers											
Transfers In	8910-8929	20,000	18,000	-	-	-	12,000	-	-	-	50,000
Transfers Out	7610-7629	2,260,165	-	-	329,758	-	-	-	-	-	2,589,923
Other: Sources	8930-8979	-	-	-	-	-	-	-	-	-	-
Other: Uses	7630-7699	-	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(2,853,220)	14,796,514	149,469	1,087,902	728,526	712,711	76,095	(14,697,997)	-	-
Total Transfers		(5,093,385)	14,814,514	149,469	758,144	728,526	724,711	76,095	(14,697,997)	-	(2,539,923)
Net Inc./Dec. in Fund Balance		(1,071,889)	(77,966)	84,785	(103,402)	-	150,000	150,000	554,448	697,652	383,628
Ending Fund Balance		7,731,996	819,169	163,965	2,816,263	62,045	167,105	150,000	3,058,491	2,384,205	17,353,239
Components of End. Fund Bal.											
Revolving Cash & Nonspendable	9711	8,500	1,000	300	200	500	-	-	-	-	10,500
Legally Restricted Balances	9740	70,785	774,526	95,515	1,491,496	10,450	159,807	150,000	2,968,825	-	5,721,404
Other Designations	9780	5,622,727	43,643	68,150	1,324,567	51,095	7,298	-	89,666	2,384,205	9,591,351
Designated for Uncert. 5%	9789	2,029,984	-	-	-	-	-	-	-	-	2,029,984
Unappropriated Fund Bal.		-	-	-	-	-	-	-	-	-	-

Estimated General Fund Ending Balance Comparison



Actual/Estimated Ending Balance

	19-20 Actual Ending	20-21 Actual Ending	21-22 Estimated Ending	22-23 Estimated Ending
Admin.	8,711,445	10,598,318	8,803,885	7,731,996
Sp Ed	890,670	955,146	897,135	819,169
One Stop	176,522	308,477	79,180	163,965
ES	920,813	1,716,613	2,919,665	2,816,263
ROP	(5,978)	19,387	62,045	62,045
Alt. Ed.	10,381	132,280	17,105	167,105
PCA		1,615	-	150,000
Selpa	1,548,672	2,047,869	2,504,043	3,058,491
MAA	1,687,638	1,965,368	1,686,553	2,384,205
Totals	13,940,163	17,745,073	16,969,611	17,353,239

2022-23 Budget Development Other Funds Projections

		FUND 10 SELPA	FUND 11	FUND 12	FUND 13	FUND 17	FUND 40	FUND 63	FUND 64	FUND 67	
		Pass-thru to	Adult	Child	Child	Special	Special Reserve	Enterprise	Career		
		Districts	Education	Development	Nutrition	Reserve	Capital Outlay	Fund	Training Center	Self Insurance	Total in Funds
						Non Cap.					
Beginning Balance											-
Prior Year Ending Bal.	9791/9795	-	81,087	-	-	1,248,341	6,484,341	-	-	4,944,912	12,758,681.00
Income											
LCFF	8010-8099	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	3,590,126	327,178	53,117	60,000	-	-	-	-	-	4,030,421.00
State Revenues	8300-8599	5,671,629	3,629,155	6,825	6,000	-	-	45,960	-	-	9,359,569.00
Local Revenues	8600-8799	-	-	-	-	12,000	25,000	378,000	1,120,000	450,000	1,985,000.00
Total Income		9,261,755	3,956,333	59,942	66,000	12,000	25,000	423,960	1,120,000	450,000	15,374,990.00
Expenditures											
Salaries & Benefits	1000-3999	-	1,299,643	-	173,610	-	-	261,482	1,002,539	-	2,737,274.00
Books and Supplies	4000-4999	-	27,284	-	200,000	-	-	124,695	207,820	-	559,799.00
Services	5000-5999	-	395,125	57,942	2,050	-	-	37,783	530,995	410,000	1,433,895.00
Capital Outlay	6000-6599	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7499	9,261,755	2,795,385	2,000	20,098	-	-	-	-	-	12,079,238.00
Total Expenditures		9,261,755	4,517,437	59,942	395,758	-	-	423,960	1,741,354	410,000	16,810,206.00
Interfund Transfers											
Transfers In	8910-8929	-	536,311	-	329,758	2,500	1,100,000	-	621,354	-	2,589,923.00
Transfers Out	7610-7629	-	-	-	-	50,000	-	-	-	-	50,000.00
	8930-8999										
All Other Contrib. to Rest.	7630-7699	-	-	-	-	-	-	-	-	-	-
Total Transfers		-	536,311	-	329,758	(47,500)	1,100,000	-	621,354	-	2,539,923.00
Net Inc./Dec. in Fund Balance		-	(24,793)	-	-	(35,500)	1,125,000	-	-	40,000	1,104,707.00
Ending Fund Balance		-	56,294	-	-	1,212,841	7,609,341	-	-	4,984,912	13,863,388.00

Sutter County Superintendent of Schools

Education Protection Account

Budget for 2022-23

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	Object Codes	0.00
Adjusted Beginning Fund Balance	9791-9795	
LCFF Sources	8010-8099	807,489.00
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		807,489.00
EXPENDITURES AND OTHER FINANCING USES	Function codes	2,000.00
(Objects 1000-7999)		
Instruction	1000-1999	
Instruction-Related Services	2000-2999	805,489.00
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		807,489.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		807,489.00
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		
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.

SECTION B: Certifications



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public
Instruction:

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

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

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

The County Office is a member of Tri counties schools
insurance group (TCSIG), a JPA that manages some or all
of the risk of a self-insured program.

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

Signed _____ Date of
Meeting: _____
Clerk/Secretary of the Governing Board
(Original signature required)

For additional information on this certification, please contact:

Name: Nicolaas Hoogeveen
Title: Director of Business Services
Telephone: 530-822-2915
E-mail: _____

ANNUAL BUDGET REPORT:

July 1, 2022 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 15, 2022
Time: 05:30 PM

Adoption Date: June 22, 2022

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

Contact person for additional information on the budget reports:

Name: Nicolass Hoogveen
Title: Director of Internal
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: _____

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X

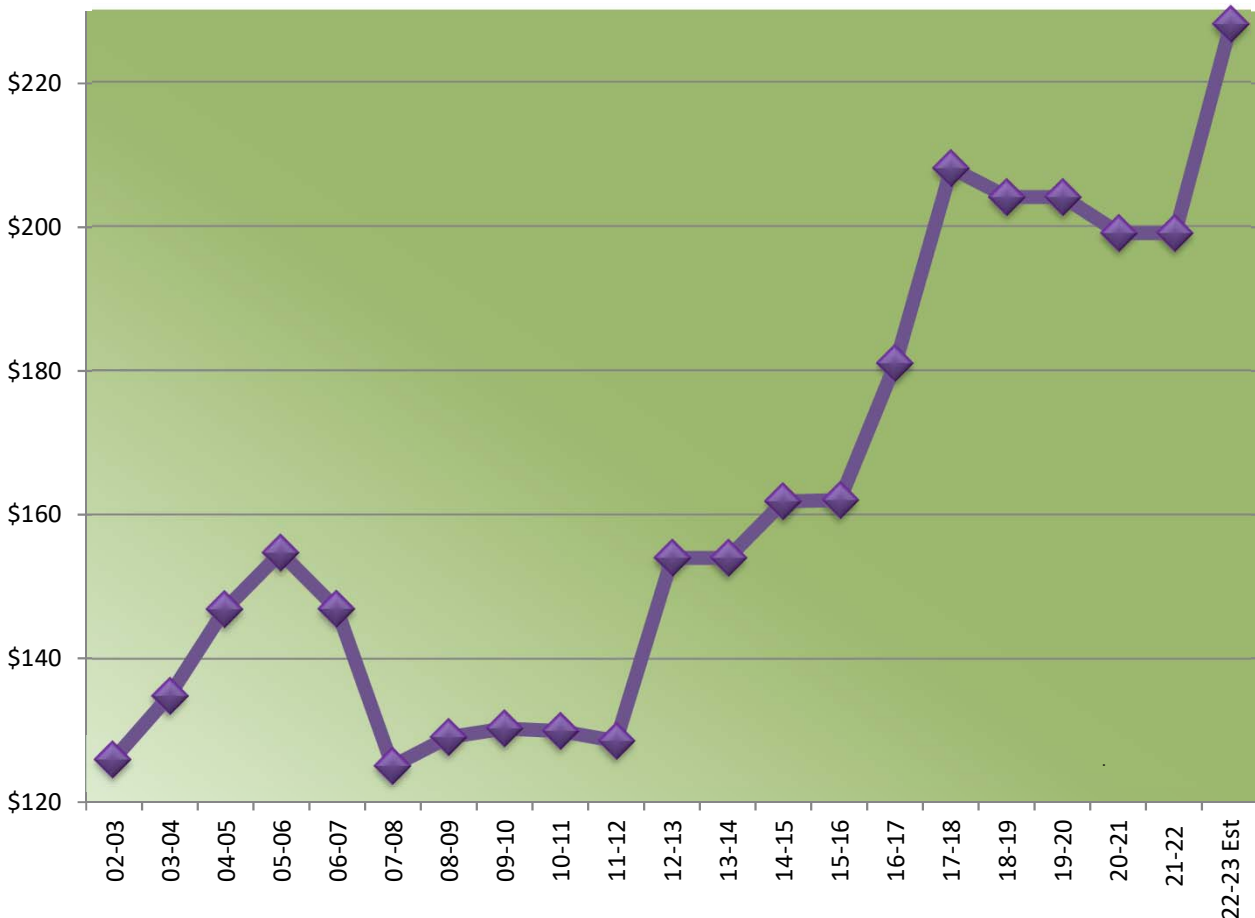
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	 X X X	X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1)		X

		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
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	

SECTION C: 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 2022-23, it is projected that California school districts will receive \$163.00 per ADA in unrestricted funds and \$65.00 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 2022-23 budget includes an estimate of \$76,359.00 in Lottery revenue. This revenue represents approximately 0.187% of the total budgeted revenue in the General Fund, yet it provides an additional source of unrestricted revenue to support the educational programs.

2021-22 ESTIMATED ACTUAL - LOTTERY

	20-21 Ending	21-22 Revenue	21-22 Expense	Net change	Est. End. 21-22
Sp Ed Un.	-	49,552.00	49,552.00	-	-
Sp Ed Res.	55,566.00	19,760.00	19,760.00	-	55,566.00
One Stop Un.	34,986.00	-	-	-	34,986.00
One Stop Res.	-	-	-	-	-
Alt Ed Un.	11,798.00	10,253.00	14,753.00	(4,500.00)	7,298.00
Alt Ed Res.	11,211.00	4,089.00	4,089.00	-	11,211.00
PCA Un.	-	-	-	-	-
PCA Res.	-	-	-	-	-
Total Unrestricted	46,784.00	59,805.00	64,305.00	(4,500.00)	42,284.00
Total Restricted	66,777.00	23,849.00	23,849.00	-	66,777.00
Total Lottery	113,561.00	83,654.00	88,154.00	(4,500.00)	109,061.00

2022-23 ESTIMATED BUDGET - LOTTERY

	21-22 Ending	22-23 Revenue	22-23 Expense	Net change	Est. End. 22-23
Sp Ed Un.	-	49,552.00	49,552.00	-	0.00
Sp Ed Res.	55,566.00	19,760.00	19,760.00	-	55,566.00
One Stop Un.	34,986.00	-	-	-	34,986.00
One Stop Res.	-	-	-	-	0.00
Alt Ed Un.	7,298.00	4,075.00	4,075.00	-	7,298.00
Alt Ed Res.	11,211.00	1,625.00	1,625.00	-	11,211.00
PCA Un.	-	963.00	963.00	-	0.00
PCA Res.	-	384.00	384.00	-	-
Total Unrestricted	42,284.00	54,590.00	54,590.00	-	42,284.00
Total Restricted	66,777.00	21,769.00	21,769.00	-	66,777.00
Total Lottery	109,061.00	76,359.00	76,359.00	-	109,061.00

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	46,784.00		66,777.00	113,561.00
2. State Lottery Revenue	8560	59,805.00		23,849.00	83,654.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		106,589.00	0.00	90,626.00	197,215.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	44,978.00		23,849.00	68,827.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	19,327.00			19,327.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		64,305.00	0.00	23,849.00	88,154.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	42,284.00	0.00	66,777.00	109,061.00
D. COMMENTS:					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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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.

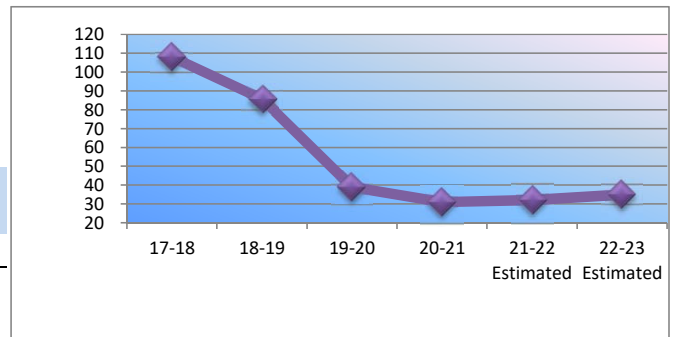
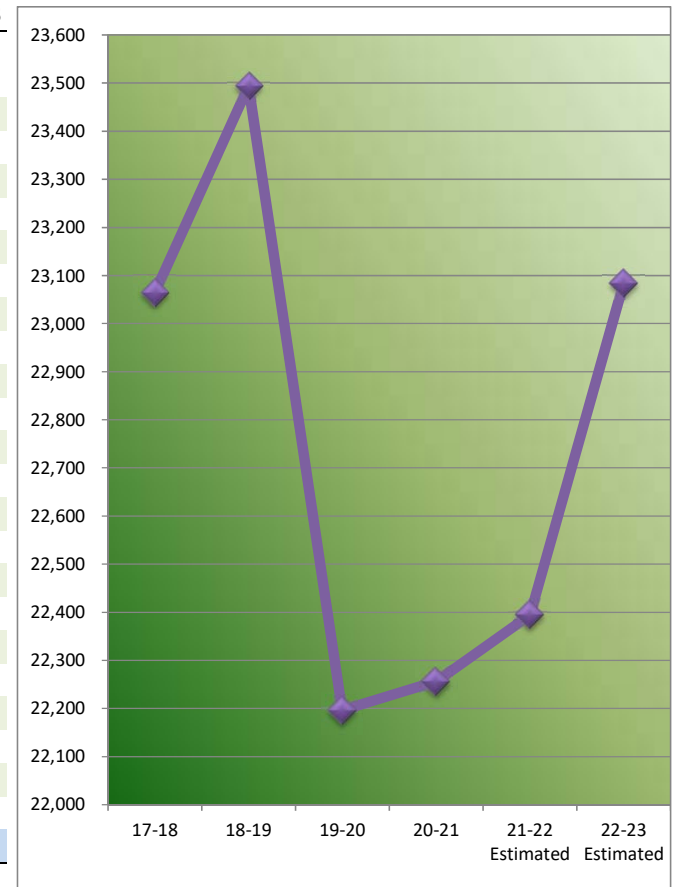
*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

SECTION D: Attendance



2022-23 Budget Development Average Daily Attendance

	17-18	18-19	19-20	20-21	21-22	22-23
<u>Districts</u>						
Brittan	430	435	429	429	429	418
Browns	145	133	135	135	118	119
East Nicolaus	297	287	295	296	290	291
Franklin	455	467	473	473	447	473
Live Oak Unified	1,782	1,766	1,803	1,804	1,813	1,813
Marcum Illinois	149	167	175	175	175	174
So. Sutter Charter	2,107	2,030	2,105	2,105	2,104	2,405
Meridian	65	44	54	59	67	67
CA Virtual Academy	790	833	985	985	985	1,470
California Prep Sutter K-7	472	-	-	-	-	-
California Prep Sutter 8-12	205	-	-	-	-	-
Nuestro	146	163	178	178	165	165
Sutter Peak Charter Academy	445	572	578	578	535	550
Pleasant Grove	178	171	161	162	159	170
Sutter Union High	737	723	774	774	774	774
Winship-Robbins	134	113	114	114	107	107
Feather River Charter School	1,657	2,710	1,092	1,092	1,760	2,021
Winship Community Charter	98	117	107	107	261	-
Yuba City Unified	11,786	11,723	11,633	11,633	11,086	10,956
AEROSTEM Charter	-	68	94	132	148	137
Twin River Charter	434	423	446	451	451	456
Yuba City Charter	246	248	274	274	255	255
<u>County Operated</u>						
Special Education	307	302	291	299	263	263
	23,065	23,494	22,196	22,256	22,394	23,084
				Estimated	Estimated	
<u>County Office</u>						
Comm.School Probation	108	86	39	31	26	25
Pathways Charter Academy					6	10
Comm.School TF	-	-	-	-	-	-
Opportunity School	-	-	-	-	-	-
	108	86	39	31	32	35
				Estimated	Estimated	



Description	2021-22 Estimated Actuals			2022-23 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)]	26.34	26.34	26.34	25.04	25.04	25.04
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	26.34	26.34	26.34	25.04	25.04	25.04
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	263.46	263.46	263.46	263.46	263.46	263.46
c. Special Education-NPS/LCI		0.00				
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools		0.00		0.00		
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)	263.46	263.46	263.46	263.46	263.46	263.46
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	289.80	289.80	289.80	288.50	288.50	288.50
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	22,394.33	22,394.33	22,394.33	23,084.43	23,084.43	23,084.43
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	5.91	5.91	5.91	10.00	10.00	10.00
b. Special Education-Special Day Class		0.00				
c. Special Education-NPS/LCI			0.00			0.00
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)	5.91	5.91	5.91	10.00	10.00	10.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	5.91	5.91	5.91	10.00	10.00	10.00
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)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	5.91	5.91	5.91	10.00	10.00	10.00

SECTION E: General Fund (01)



**Summary Report of Revenues, Expenditures and Changes in Fund Balance
(Unrestricted and Restricted Combined)
2022-23 Budget Development**

Description	Account Codes	Estimated Actuals	Budget Development	Difference (Col B - A)	% Increase or Decrease
		2021-22 (A)	2022-23 (B)		
A. Revenues					
1. LCFF	8010-8099	9,796,615	\$ 9,778,465	(18,150)	-0.2%
2. Federal Revenues	8100-8299	5,749,705	\$ 4,895,206	(854,499)	-14.9%
3. Other State Revenues	8300-8599	14,488,972	\$ 14,004,106	(484,866)	-3.3%
4. Other local Revenues	8600-8799	11,403,125	\$ 12,255,528	852,403	7.5%
				-	
5. TOTAL REVENUES		\$ 41,438,417	\$ 40,933,305	(505,112)	-1.2%
B. Expenditures					
1. Certificated Salaries	1000-1999	8,820,118	9,388,755	568,637	6.4%
2. Classified Salaries	2000-2999	10,686,556	11,149,653	463,097	4.3%
3. Employee Benefits	3000-3999	8,706,992	9,588,122	881,130	10.1%
4. Books and Supplies	4000-4999	1,417,039	1,075,493	(341,546)	-24.1%
5. Services, Other Operation	5000-5999	7,250,495	5,944,845	(1,305,650)	-18.0%
6. Capital Outlay	6000-6999	919,879	511,989	(407,890)	-44.3%
7. Other Outgo	7100-7299	775,398	467,846	(307,552)	-39.7%
	7400-7499	-	-	-	0.0%
8. Direct Support/Indirect	7300-7399	(83,766)	(116,949)	(33,183)	39.6%
9. TOTAL EXPENDITURES		\$ 38,492,711	\$ 38,009,754	\$ (482,957)	-1.3%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)					
		\$ 2,945,706	\$ 2,923,551	\$ (22,155)	-0.8%
D. Other Financing Sources/Uses					
1. Transfers In	8910-8979	155,118	\$ 50,000	(105,118)	-67.8%
2. Transfer Out	7610-7629	3,876,286	2,589,923	(1,286,363)	-33.2%
3. Contributions	8980-8999	-	-	-	
Total, Other Fin Sources/Uses		\$ (3,721,168)	\$ (2,539,923)	1,181,245	-31.7%
E. Net Change to Fund Balance					
		\$ (775,462)	\$ 383,628		
F. Fund Balance (Fund 01 only)					
1. Beginning Balance		\$ 17,745,073	\$ 16,969,611		
2. Adjustments/Restatements		\$ -	\$ -		
Ending Balance		\$ 16,969,611	\$ 17,353,239		
G. Components of Ending Fund Balance					
Designated Amounts	9711-9730	\$ 100,696	\$ 10,500		
Legally Restricted	9740-9760	\$ 4,897,971	\$ 5,721,404		
Assigned	9780	\$ 9,857,694	\$ 9,591,351		
Res Economic Uncertainties	9789	\$ 2,118,450	\$ 2,029,984		
Unassigned/Unappropriated	9790	\$ (5,200)	\$ -		

Description			2021-22 Estimated Actuals			2022-23 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		9,120,606.00	676,009.00	9,796,615.00	9,098,246.00	680,219.00	9,778,465.00	-0.2%
2) Federal Revenue	8100-8299		0.00	5,749,705.00	5,749,705.00	0.00	4,895,206.00	4,895,206.00	-14.9%
3) Other State Revenue	8300-8599		114,255.00	14,374,717.00	14,488,972.00	93,039.00	13,911,067.00	14,004,106.00	-3.3%
4) Other Local Revenue	8600-8799		3,079,612.00	8,323,513.00	11,403,125.00	3,223,807.00	9,031,721.00	12,255,528.00	7.5%
5) TOTAL, REVENUES			12,314,473.00	29,123,944.00	41,438,417.00	12,415,092.00	28,518,213.00	40,933,305.00	-1.2%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		2,008,826.00	6,811,292.00	8,820,118.00	2,104,832.00	7,283,923.00	9,388,755.00	6.4%
2) Classified Salaries	2000-2999		4,131,610.00	6,554,946.00	10,686,556.00	4,387,076.00	6,762,577.00	11,149,653.00	4.3%
3) Employee Benefits	3000-3999		2,165,870.00	6,541,122.00	8,706,992.00	2,535,252.00	7,052,870.00	9,588,122.00	10.1%
4) Books and Supplies	4000-4999		443,004.00	974,035.00	1,417,039.00	433,752.00	641,741.00	1,075,493.00	-24.1%
5) Services and Other Operating Expenditures	5000-5999		2,280,776.00	4,969,719.00	7,250,495.00	1,795,664.00	4,149,181.00	5,944,845.00	-18.0%
6) Capital Outlay	6000-6999		385,961.00	533,918.00	919,879.00	241,221.00	270,768.00	511,989.00	-44.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		0.00	775,398.00	775,398.00	27,000.00	440,846.00	467,846.00	-39.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(1,864,737.00)	1,780,971.00	(83,766.00)	(2,040,954.00)	1,924,005.00	(116,949.00)	39.6%
9) TOTAL, EXPENDITURES			9,551,310.00	28,941,401.00	38,492,711.00	9,483,843.00	28,525,911.00	38,009,754.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,763,163.00	182,543.00	2,945,706.00	2,931,249.00	(7,698.00)	2,923,551.00	-0.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		155,118.00	0.00	155,118.00	50,000.00	0.00	50,000.00	-67.8%
b) Transfers Out	7600-7629		3,876,286.00	0.00	3,876,286.00	2,589,923.00	0.00	2,589,923.00	-33.2%
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		(803,225.00)	803,225.00	0.00	(831,131.00)	831,131.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,524,393.00)	803,225.00	(3,721,168.00)	(3,371,054.00)	831,131.00	(2,539,923.00)	-31.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,761,230.00)	985,768.00	(775,462.00)	(439,805.00)	823,433.00	383,628.00	-149.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		13,832,870.00	3,912,203.00	17,745,073.00	12,071,640.00	4,897,971.00	16,969,611.00	-4.4%
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)			13,832,870.00	3,912,203.00	17,745,073.00	12,071,640.00	4,897,971.00	16,969,611.00	-4.4%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,832,870.00	3,912,203.00	17,745,073.00	12,071,640.00	4,897,971.00	16,969,611.00	-4.4%
2) Ending Balance, June 30 (E + F1e)			12,071,640.00	4,897,971.00	16,969,611.00	11,631,835.00	5,721,404.00	17,353,239.00	2.3%
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		84,996.30	5,200.00	90,196.30	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	4,897,971.00	4,897,971.00	0.00	5,721,404.00	5,721,404.00	16.8%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments	9780		9,857,693.85	0.00	9,857,693.85	9,591,351.15	0.00	9,591,351.15	-2.7%
Special Ed	0000 9780		44,643.00		44,643.00			0.00	
One Stop	0000 9780		37,561.00		37,561.00			0.00	
Educational Services	0000 9780		1,386,238.00		1,386,238.00			0.00	
ROP	0000 9780		51,595.00		51,595.00			0.00	
SELPA	0000 9780		89,666.00		89,666.00			0.00	
MAA	0000 9780		1,686,553.00		1,686,553.00			0.00	
COE	0000 9780		6,520,001.85		6,520,001.85			0.00	
One Stop	1100 9780		34,138.00		34,138.00			0.00	
Alternative Education	1100 9780		7,298.00		7,298.00			0.00	
COE	0000 9780				0.00	5,620,727.15		5,620,727.15	
One Stop	0000 9780				0.00	33,464.00		33,464.00	
Educational Services	0000 9780				0.00	1,324,767.00		1,324,767.00	
MAA	0000 9780				0.00	2,384,205.00		2,384,205.00	
ROP	0000 9780				0.00	51,595.00		51,595.00	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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	0000	9780			0.00	44,643.00		44,643.00	
SELPA	0000	9780			0.00	89,666.00		89,666.00	
One Stop	1100	9780			0.00	34,986.00		34,986.00	
Alternative Education	1100	9780			0.00	7,298.00		7,298.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,118,449.85	0.00	2,118,449.85	2,029,983.85	0.00	2,029,983.85	-4.2%
Unassigned/Unappropriated Amount		9790	0.00	(5,200.00)	(5,200.00)	0.00	0.00	0.00	-100.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	14,544,403.36	1,575,777.86	16,120,181.22				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	2,107.91	2,107.91				
c) in Revolving Cash Account		9130	10,500.00	0.00	10,500.00				
d) with Fiscal Agent/Trustee		9135	5,000.00	0.00	5,000.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	13,320.55	187,998.18	201,318.73				
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	84,996.30	5,200.00	90,196.30				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			14,658,220.21	1,771,083.95	16,429,304.16				
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	465,858.67	9,274.54	475,133.21				
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			465,858.67	9,274.54	475,133.21				
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									
(G9 + H2) - (I6 + J2)			14,192,361.54	1,761,809.41	15,954,170.95				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	6,871,343.00	0.00	6,871,343.00	7,211,575.00	0.00	7,211,575.00	5.0%
Education Protection Account State Aid - Current Year		8012	1,165,871.00	0.00	1,165,871.00	807,489.00	0.00	807,489.00	-30.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	15,364.00	0.00	15,364.00	15,364.00	0.00	15,364.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	800.00	0.00	800.00	800.00	0.00	800.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,610,702.00	0.00	1,610,702.00	1,610,702.00	0.00	1,610,702.00	0.0%
Unsecured Roll Taxes		8042	78,662.00	0.00	78,662.00	78,662.00	0.00	78,662.00	0.0%
Prior Years' Taxes		8043	1,446.00	0.00	1,446.00	1,446.00	0.00	1,446.00	0.0%
Supplemental Taxes		8044	30,083.00	0.00	30,083.00	30,083.00	0.00	30,083.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of 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			9,774,271.00	0.00	9,774,271.00	9,756,121.00	0.00	9,756,121.00	-0.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
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	22,344.00	0.00	22,344.00	22,344.00	0.00	22,344.00	0.0%
Property Taxes Transfers		8097	(676,009.00)	676,009.00	0.00	(680,219.00)	680,219.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,120,606.00	676,009.00	9,796,615.00	9,098,246.00	680,219.00	9,778,465.00	-0.2%
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	423,468.00	423,468.00	0.00	416,531.00	416,531.00	-1.6%
Special Education Discretionary Grants		8182	0.00	215,241.00	215,241.00	0.00	130,799.00	130,799.00	-39.2%
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		103,079.00	103,079.00		103,079.00	103,079.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		13,462.00	13,462.00		13,462.00	13,462.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		49,140.00	49,140.00		42,120.00	42,120.00	-14.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		317,087.00	317,087.00		261,719.00	261,719.00	-17.5%
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	4,572,034.00	4,572,034.00	0.00	3,871,302.00	3,871,302.00	-15.3%
TOTAL, FEDERAL REVENUE			0.00	5,749,705.00	5,749,705.00	0.00	4,895,206.00	4,895,206.00	-14.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		9,130,582.00	9,130,582.00		10,426,721.00	10,426,721.00	14.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	278,204.00	278,204.00	0.00	289,872.00	289,872.00	4.2%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	40,809.00	0.00	40,809.00	36,449.00	0.00	36,449.00	-10.7%
Lottery - Unrestricted and Instructional Materials		8560	59,805.00	23,849.00	83,654.00	54,590.00	21,769.00	76,359.00	-8.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		133,464.00	133,464.00		134,736.00	134,736.00	1.0%
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		906,335.00	906,335.00		697,256.00	697,256.00	-23.1%
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	13,641.00	3,902,283.00	3,915,924.00	2,000.00	2,340,713.00	2,342,713.00	-40.2%
TOTAL, OTHER STATE REVENUE			114,255.00	14,374,717.00	14,488,972.00	93,039.00	13,911,067.00	14,004,106.00	-3.3%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	12,500.00	0.00	12,500.00	15,186.00	0.00	15,186.00	21.5%
All Other Sales		8639	44,340.00	0.00	44,340.00	66,000.00	0.00	66,000.00	48.8%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	160,000.00	0.00	160,000.00	160,000.00	0.00	160,000.00	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	1,202,554.00	1,246,087.00	2,448,641.00	1,453,046.00	1,260,126.00	2,713,172.00	10.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	83,006.00	1,420,069.00	1,503,075.00	2,500.00	1,914,933.00	1,917,433.00	27.6%
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	1,445,141.00	1,423,690.00	2,868,831.00	1,420,220.00	1,952,593.00	3,372,813.00	17.6%
Tuition		8710	132,071.00	4,233,667.00	4,365,738.00	106,855.00	3,904,069.00	4,010,924.00	-8.1%
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%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,079,612.00	8,323,513.00	11,403,125.00	3,223,807.00	9,031,721.00	12,255,528.00	7.5%
TOTAL, REVENUES			12,314,473.00	29,123,944.00	41,438,417.00	12,415,092.00	28,518,213.00	40,933,305.00	-1.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	236,011.00	4,584,434.00	4,820,445.00	281,664.00	4,713,459.00	4,995,123.00	3.6%
Certificated Pupil Support Salaries		1200	0.00	1,205,157.00	1,205,157.00	0.00	1,285,268.00	1,285,268.00	6.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,760,815.00	1,018,266.00	2,779,081.00	1,811,168.00	1,285,196.00	3,096,364.00	11.4%
Other Certificated Salaries		1900	12,000.00	3,435.00	15,435.00	12,000.00	0.00	12,000.00	-22.3%
TOTAL, CERTIFICATED SALARIES			2,008,826.00	6,811,292.00	8,820,118.00	2,104,832.00	7,283,923.00	9,388,755.00	6.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	25.00	2,813,549.00	2,813,574.00	700.00	2,818,512.00	2,819,212.00	0.2%
Classified Support Salaries		2200	319,317.00	1,462,334.00	1,781,651.00	339,194.00	1,596,233.00	1,935,427.00	8.6%
Classified Supervisors' and Administrators' Salaries		2300	1,868,421.00	845,439.00	2,713,860.00	1,941,219.00	913,216.00	2,854,435.00	5.2%
Clerical, Technical and Office Salaries		2400	1,827,268.00	729,296.00	2,556,564.00	1,922,176.00	757,808.00	2,679,984.00	4.8%
Other Classified Salaries		2900	116,579.00	704,328.00	820,907.00	183,787.00	676,808.00	860,595.00	4.8%
TOTAL, CLASSIFIED SALARIES			4,131,610.00	6,554,946.00	10,686,556.00	4,387,076.00	6,762,577.00	11,149,653.00	4.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	297,652.00	1,930,519.00	2,228,171.00	359,969.00	2,079,327.00	2,439,296.00	9.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS		3201-3202	920,920.00	1,421,314.00	2,342,234.00	1,117,670.00	1,746,314.00	2,863,984.00	22.3%
OASDI/Medicare/Alternative		3301-3302	343,793.00	664,259.00	1,008,052.00	364,615.00	708,139.00	1,072,754.00	6.4%
Health and Welfare Benefits		3401-3402	315,183.00	1,395,152.00	1,710,335.00	371,659.00	1,446,839.00	1,818,498.00	6.3%
Unemployment Insurance		3501-3502	3,754.00	94,764.00	98,518.00	31,935.00	75,014.00	106,949.00	8.6%
Workers' Compensation		3601-3602	98,924.00	222,707.00	321,631.00	109,471.00	243,714.00	353,185.00	9.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	62,307.00	133,058.00	195,365.00	63,502.00	131,604.00	195,106.00	-0.1%
Other Employee Benefits		3901-3902	123,337.00	679,349.00	802,686.00	116,431.00	621,919.00	738,350.00	-8.0%
TOTAL, EMPLOYEE BENEFITS			2,165,870.00	6,541,122.00	8,706,992.00	2,535,252.00	7,052,870.00	9,588,122.00	10.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	30,344.00	54,822.00	85,166.00	15,000.00	51,919.00	66,919.00	-21.4%
Books and Other Reference Materials		4200	0.00	24,929.00	24,929.00	0.00	223,105.00	223,105.00	795.0%
Materials and Supplies		4300	341,606.00	504,190.00	845,796.00	347,459.00	297,954.00	645,413.00	-23.7%
Noncapitalized Equipment		4400	71,054.00	390,094.00	461,148.00	71,293.00	68,763.00	140,056.00	-69.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			443,004.00	974,035.00	1,417,039.00	433,752.00	641,741.00	1,075,493.00	-24.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	52,500.00	1,719,441.00	1,771,941.00	25,000.00	902,660.00	927,660.00	-47.6%
Travel and Conferences		5200	167,678.00	255,732.00	423,410.00	185,874.00	96,813.00	282,687.00	-33.2%
Dues and Memberships		5300	71,571.00	14,126.00	85,697.00	75,213.00	10,506.00	85,719.00	0.0%
Insurance	5400 - 5450		182,798.00	3,589.00	186,387.00	190,390.00	4,650.00	195,040.00	4.6%
Operations and Housekeeping Services		5500	340,522.00	0.00	340,522.00	341,394.00	0.00	341,394.00	0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	229,586.00	281,051.00	510,637.00	240,762.00	206,278.00	447,040.00	-12.5%
Transfers of Direct Costs		5710	(530,209.00)	530,212.00	3.00	(691,584.00)	691,584.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(329,049.00)	513.00	(328,536.00)	(410,454.00)	0.00	(410,454.00)	24.9%
Professional/Consulting Services and Operating Expenditures		5800	2,000,164.00	2,118,147.00	4,118,311.00	1,743,963.00	2,200,572.00	3,944,535.00	-4.2%
Communications		5900	95,215.00	46,908.00	142,123.00	95,106.00	36,118.00	131,224.00	-7.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,280,776.00	4,969,719.00	7,250,495.00	1,795,664.00	4,149,181.00	5,944,845.00	-18.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	33,161.00	0.00	33,161.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	73,752.00	115,975.00	189,727.00	55,000.00	270,768.00	325,768.00	71.7%
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	272,819.00	417,943.00	690,762.00	180,000.00	0.00	180,000.00	-73.9%
Equipment Replacement		6500	6,229.00	0.00	6,229.00	6,221.00	0.00	6,221.00	-0.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			385,961.00	533,918.00	919,879.00	241,221.00	270,768.00	511,989.00	-44.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	67,649.00	67,649.00	0.00	67,649.00	67,649.00	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	477,891.00	477,891.00	0.00	109,449.00	109,449.00	-77.1%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	27,000.00	0.00	27,000.00	New
All Other Transfers		7281-7283	0.00	229,858.00	229,858.00	0.00	263,748.00	263,748.00	14.7%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	775,398.00	775,398.00	27,000.00	440,846.00	467,846.00	-39.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,780,971.00)	1,780,971.00	0.00	(1,924,005.00)	1,924,005.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(83,766.00)	0.00	(83,766.00)	(116,949.00)	0.00	(116,949.00)	39.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,864,737.00)	1,780,971.00	(83,766.00)	(2,040,954.00)	1,924,005.00	(116,949.00)	39.6%
TOTAL, EXPENDITURES			9,551,310.00	28,941,401.00	38,492,711.00	9,483,843.00	28,525,911.00	38,009,754.00	-1.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	98,500.00	0.00	98,500.00	50,000.00	0.00	50,000.00	-49.2%
Other Authorized Interfund Transfers In		8919	56,618.00	0.00	56,618.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			155,118.00	0.00	155,118.00	50,000.00	0.00	50,000.00	-67.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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%
To: Cafeteria Fund		7616	258,056.00	0.00	258,056.00	329,758.00	0.00	329,758.00	27.8%
Other Authorized Interfund Transfers Out		7619	3,615,730.00	0.00	3,615,730.00	2,257,665.00	0.00	2,257,665.00	-37.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,876,286.00	0.00	3,876,286.00	2,589,923.00	0.00	2,589,923.00	-33.2%
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%
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	(803,225.00)	803,225.00	0.00	(831,131.00)	831,131.00	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			(803,225.00)	803,225.00	0.00	(831,131.00)	831,131.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,524,393.00)	803,225.00	(3,721,168.00)	(3,371,054.00)	831,131.00	(2,539,923.00)	-31.7%

Description			2021-22 Estimated Actuals			2022-23 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	9,120,606.00	676,009.00	9,796,615.00	9,098,246.00	680,219.00	9,778,465.00	-0.2%
2) Federal Revenue		8100-8299	0.00	5,749,705.00	5,749,705.00	0.00	4,895,206.00	4,895,206.00	-14.9%
3) Other State Revenue		8300-8599	114,255.00	14,374,717.00	14,488,972.00	93,039.00	13,911,067.00	14,004,106.00	-3.3%
4) Other Local Revenue		8600-8799	3,079,612.00	8,323,513.00	11,403,125.00	3,223,807.00	9,031,721.00	12,255,528.00	7.5%
5) TOTAL, REVENUES			12,314,473.00	29,123,944.00	41,438,417.00	12,415,092.00	28,518,213.00	40,933,305.00	-1.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		712,729.00	13,688,938.00	14,401,667.00	840,228.00	13,211,981.00	14,052,209.00	-2.4%
2) Instruction - Related Services	2000-2999		3,403,475.00	3,405,684.00	6,809,159.00	3,632,709.00	3,167,227.00	6,799,936.00	-0.1%
3) Pupil Services	3000-3999		69,111.00	4,020,596.00	4,089,707.00	31,793.00	4,187,178.00	4,218,971.00	3.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		18,000.00	3,448,498.00	3,466,498.00	500.00	2,945,038.00	2,945,538.00	-15.0%
6) Enterprise	6000-6999		439,247.00	172,574.00	611,821.00	425,492.00	38,534.00	464,026.00	-24.2%
7) General Administration	7000-7999		3,861,750.00	2,374,970.00	6,236,720.00	3,557,851.00	3,300,932.00	6,858,783.00	10.0%
8) Plant Services	8000-8999		1,046,998.00	1,054,743.00	2,101,741.00	968,270.00	1,234,175.00	2,202,445.00	4.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	775,398.00	775,398.00	27,000.00	440,846.00	467,846.00	-39.7%
10) TOTAL, EXPENDITURES			9,551,310.00	28,941,401.00	38,492,711.00	9,483,843.00	28,525,911.00	38,009,754.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,763,163.00	182,543.00	2,945,706.00	2,931,249.00	(7,698.00)	2,923,551.00	-0.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	155,118.00	0.00	155,118.00	50,000.00	0.00	50,000.00	-67.8%
b) Transfers Out		7600-7629	3,876,286.00	0.00	3,876,286.00	2,589,923.00	0.00	2,589,923.00	-33.2%
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	(803,225.00)	803,225.00	0.00	(831,131.00)	831,131.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,524,393.00)	803,225.00	(3,721,168.00)	(3,371,054.00)	831,131.00	(2,539,923.00)	-31.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,761,230.00)	985,768.00	(775,462.00)	(439,805.00)	823,433.00	383,628.00	-149.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,832,870.00	3,912,203.00	17,745,073.00	12,071,640.00	4,897,971.00	16,969,611.00	-4.4%
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)			13,832,870.00	3,912,203.00	17,745,073.00	12,071,640.00	4,897,971.00	16,969,611.00	-4.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,832,870.00	3,912,203.00	17,745,073.00	12,071,640.00	4,897,971.00	16,969,611.00	-4.4%
2) Ending Balance, June 30 (E + F1e)			12,071,640.00	4,897,971.00	16,969,611.00	11,631,835.00	5,721,404.00	17,353,239.00	2.3%
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	84,996.30	5,200.00	90,196.30	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,897,971.00	4,897,971.00	0.00	5,721,404.00	5,721,404.00	16.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	9,857,693.85	0.00	9,857,693.85	9,591,351.15	0.00	9,591,351.15	-2.7%
Special Ed	0000	9780	44,643.00		44,643.00			0.00	
One Stop	0000	9780	37,561.00		37,561.00			0.00	
Educational Services	0000	9780	1,386,238.00		1,386,238.00			0.00	
ROP	0000	9780	51,595.00		51,595.00			0.00	
SELPA	0000	9780	89,666.00		89,666.00			0.00	
MAA	0000	9780	1,686,553.00		1,686,553.00			0.00	
COE	0000	9780	6,520,001.85		6,520,001.85			0.00	
One Stop	1100	9780	34,138.00		34,138.00			0.00	
Alternative Education	1100	9780	7,298.00		7,298.00			0.00	
COE	0000	9780			0.00	5,620,727.15		5,620,727.15	
One Stop	0000	9780			0.00	33,464.00		33,464.00	
Educational Services	0000	9780			0.00	1,324,767.00		1,324,767.00	
MAA	0000	9780			0.00	2,384,205.00		2,384,205.00	

Description			2021-22 Estimated Actuals			2022-23 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)	
ROP	0000	9780			0.00	51,595.00		51,595.00	
Special Ed	0000	9780			0.00	44,643.00		44,643.00	
SELPA	0000	9780			0.00	89,666.00		89,666.00	
One Stop	1100	9780			0.00	34,986.00		34,986.00	
Alternative Education	1100	9780			0.00	7,298.00		7,298.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,118,449.85	0.00	2,118,449.85	2,029,983.85	0.00	2,029,983.85	-4.2%
Unassigned/Unappropriated Amount		9790	0.00	(5,200.00)	(5,200.00)	0.00	0.00	0.00	-100.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6057		270,000.00	0.00
6266	Educator Effectiveness, FY 2021-22	636,039.00	469,800.00
6300	Lottery: Instructional Materials	66,777.00	66,777.00
6500	Special Education	1,399,670.00	1,603,733.00
6546	Mental Health-Related Services	898,975.00	1,181,591.00
7412	A-G Access/Success Grant	0.00	150,000.00
7413	A-G Learning Loss Mitigation Grant	0.00	150,000.00
7425	Expanded Learning Opportunities (ELO) Grant	123,185.00	109,088.00
7428	County Safe Schools for All	38,951.00	0.00
7810	Other Restricted State	7,609.00	0.00
8210	Student Activity Funds	2,108.00	2,108.00
9010	Other Restricted Local	1,454,657.00	1,988,307.00
Total, Restricted Balance		4,897,971.00	5,721,404.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			8,292,563.00	10,354,062.00	13,320,121.00	17,442,860.00	16,846,892.00	17,327,659.00	16,131,692.00	18,392,174.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		360,579.00	360,579.00	850,914.00	649,042.00	649,042.00	850,914.00	649,042.00	649,042.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	22,281.00	649,863.00	0.00
Miscellaneous Funds	8080-8099		347.00	347.00	799.00	799.00	624.00	795.00	624.00	624.00
Federal Revenue	8100-8299		21,528.00	57,975.00	478,951.00	(115,591.00)	218,050.00	196,569.00	284,142.00	246,668.00
Other State Revenue	8300-8599		378,564.00	724,782.00	1,832,515.00	1,075,511.00	1,319,899.00	211,008.00	1,572,333.00	820,190.00
Other Local Revenue	8600-8799		553,704.00	245,276.00	792,970.00	768,048.00	410,579.00	386,418.00	2,125,679.00	1,476,381.00
Interfund Transfers In	8910-8929		311.00	30.00	163.00	301.00	259.00	181.00	7,127.00	2,113.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,315,033.00	1,388,989.00	3,956,312.00	2,378,110.00	2,598,453.00	1,668,166.00	5,288,810.00	3,195,018.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		197,894.00	525,403.00	514,478.00	518,066.00	507,249.00	565,802.00	503,952.00	506,375.00
Classified Salaries	2000-2999		484,475.00	895,454.00	890,947.00	915,295.00	1,056,298.00	984,808.00	925,859.00	925,526.00
Employee Benefits	3000-3999		398,786.00	718,522.00	701,812.00	726,892.00	717,370.00	778,056.00	809,690.00	725,417.00
Books and Supplies	4000-4999		69,362.00	91,983.00	85,911.00	78,245.00	82,282.00	102,321.00	70,970.00	67,575.00
Services	5000-5999		468,229.00	477,330.00	424,082.00	736,400.00	360,785.00	426,931.00	446,854.00	401,014.00
Capital Outlay	6000-6599		6,466.00	15,448.00	26,165.00	53,355.00	78,602.00	22,890.00	34,557.00	47,966.00
Other Outgo	7000-7499		(1,399.00)	(1,073.00)	36,144.00	74,604.00	12,993.00	2,426.00	26,364.00	30,378.00
Interfund Transfers Out	7600-7629		(2,800.00)	(3,204.00)	(4,977.00)	435,545.00	(7,929.00)	(7,896.00)	382,141.00	1,331.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,621,013.00	2,719,863.00	2,674,562.00	3,538,402.00	2,807,650.00	2,875,338.00	3,200,387.00	2,705,582.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	12,006,005.00	2,916,122.00	4,792,199.00	2,742,114.00	642,516.00	705,367.00	30,667.00	122,060.00	206,225.00
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		12,006,005.00	2,916,122.00	4,792,199.00	2,742,114.00	642,516.00	705,367.00	30,667.00	122,060.00	206,225.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,633,078.00	548,643.00	495,266.00	(98,875.00)	78,192.00	15,403.00	19,462.00	(49,999.00)	69,140.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		2,633,078.00	548,643.00	495,266.00	(98,875.00)	78,192.00	15,403.00	19,462.00	(49,999.00)	69,140.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		9,372,927.00	2,367,479.00	4,296,933.00	2,840,989.00	564,324.00	689,964.00	11,205.00	172,059.00	137,085.00
E. NET INCREASE/DECREASE (B - C + D)			2,061,499.00	2,966,059.00	4,122,739.00	(595,968.00)	480,767.00	(1,195,967.00)	2,260,482.00	626,521.00
F. ENDING CASH (A + E)			10,354,062.00	13,320,121.00	17,442,860.00	16,846,892.00	17,327,659.00	16,131,692.00	18,392,174.00	19,018,695.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			19,018,695.00	17,984,547.00	18,420,399.00	18,043,484.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		850,914.00	649,042.00	649,042.00	850,914.00	0.00		8,019,066.00	8,019,064.00
Property Taxes	8020-8079		22,281.00	(484.00)	427,607.00	615,508.00			1,737,056.00	1,737,057.00
Miscellaneous Funds	8080-8099		795.00	789.00	572.00	15,227.00			22,342.00	22,344.00
Federal Revenue	8100-8299		250,732.00	280,962.00	373,951.00	2,601,267.00			4,895,204.00	4,895,206.00
Other State Revenue	8300-8599		652,177.00	814,765.00	748,766.00	3,853,596.00			14,004,106.00	14,004,106.00
Other Local Revenue	8600-8799		422,188.00	1,809,794.00	1,465,702.00	1,798,788.00			12,255,527.00	12,255,528.00
Interfund Transfers In	8910-8929		630.00	195.00	389.00	38,301.00			50,000.00	50,000.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			2,199,717.00	3,555,063.00	3,666,029.00	9,773,601.00	0.00	0.00	40,983,301.00	40,983,305.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		524,715.00	523,684.00	526,913.00	3,974,223.00	0.00		9,388,754.00	9,388,755.00
Classified Salaries	2000-2999		965,750.00	942,431.00	930,702.00	1,232,107.00			11,149,652.00	11,149,653.00
Employee Benefits	3000-3999		756,916.00	730,931.00	731,437.00	1,792,293.00			9,588,122.00	9,588,122.00
Books and Supplies	4000-4999		93,761.00	98,101.00	86,803.00	148,178.00			1,075,492.00	1,075,493.00
Services	5000-5999		516,422.00	419,659.00	385,955.00	590,673.00	290,510.00		5,944,844.00	5,944,845.00
Capital Outlay	6000-6599		32,106.00	61,348.00	50,736.00	82,350.00			511,989.00	511,989.00
Other Outgo	7000-7499		16,804.00	8,867.00	3,509.00	141,281.00			350,898.00	350,897.00
Interfund Transfers Out	7600-7629		(27,296.00)	357,380.00	(2,044.00)	1,469,672.00			2,589,923.00	2,589,923.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			2,879,178.00	3,142,401.00	2,714,011.00	9,430,777.00	290,510.00	0.00	40,599,674.00	40,599,677.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	12,006,005.00	(147,282.00)	43,348.00	47,619.00	(14,211,706.00)	13,420,877.00		11,310,126.00	
Accounts Receivable	9200-9299								0.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		12,006,005.00	(147,282.00)	43,348.00	47,619.00	(14,211,706.00)	13,420,877.00	0.00	11,310,126.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,633,078.00	207,405.00	20,158.00	1,376,552.00	(3,643,830.00)	3,595,561.00		2,633,078.00	
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		2,633,078.00	207,405.00	20,158.00	1,376,552.00	(3,643,830.00)	3,595,561.00	0.00	2,633,078.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		9,372,927.00	(354,687.00)	23,190.00	(1,328,933.00)	(10,567,876.00)	9,825,316.00	0.00	8,677,048.00	
E. NET INCREASE/DECREASE (B - C + D)			(1,034,148.00)	435,852.00	(376,915.00)	(10,225,052.00)	9,534,806.00	0.00	9,060,675.00	383,628.00
F. ENDING CASH (A + E)			17,984,547.00	18,420,399.00	18,043,484.00	7,818,432.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									17,353,238.00	

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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)		23,084.43	0.00%	23,084.43	0.00%	23,084.43
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	9,778,465.00	0.00%	9,778,465.00	0.00%	9,778,465.00
2. Federal Revenues	8100-8299	4,895,206.00	-14.20%	4,200,107.00	0.00%	4,200,107.00
3. Other State Revenues	8300-8599	14,004,106.00	-5.00%	13,303,327.00	0.00%	13,303,327.00
4. Other Local Revenues	8600-8799	12,255,528.00	-0.56%	12,186,654.00	-1.94%	11,949,654.00
5. Other Financing Sources						
a. Transfers In	8900-8929	50,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		40,983,305.00	-3.70%	39,468,553.00	-0.60%	39,231,553.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,388,755.00		9,482,066.00
b. Step & Column Adjustment				140,831.00		142,231.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(47,520.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,388,755.00	0.99%	9,482,066.00	1.50%	9,624,297.00
2. Classified Salaries						
a. Base Salaries				11,149,653.00		11,177,743.00
b. Step & Column Adjustment				167,245.00		167,666.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(139,155.00)		(14,400.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,149,653.00	0.25%	11,177,743.00	1.37%	11,331,009.00
3. Employee Benefits	3000-3999	9,588,122.00	0.24%	9,611,383.00	0.78%	9,686,010.00
4. Books and Supplies	4000-4999	1,075,493.00	4.84%	1,127,583.00	-1.15%	1,114,618.00
5. Services and Other Operating Expenditures	5000-5999	5,944,845.00	-0.73%	5,901,159.00	1.01%	5,960,538.00
6. Capital Outlay	6000-6999	511,989.00	-62.83%	190,321.00	0.00%	190,321.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	467,846.00	0.00%	467,846.00	0.00%	467,846.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(116,949.00)	0.00%	(116,949.00)	-100.00%	0.00
9. Other Financing Uses						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Transfers Out	7600-7629	2,589,923.00	-38.61%	1,589,923.00	0.00%	1,589,923.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		40,599,677.00	-2.88%	39,431,075.00	1.35%	39,964,562.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		383,628.00		37,478.00		(733,009.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,969,611.00		17,353,239.00		17,390,717.00
2. Ending Fund Balance (Sum lines C and D1)		17,353,239.00		17,390,717.00		16,657,708.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,500.00		0.00		0.00
b. Restricted	9740	5,721,404.00		5,489,567.00		4,732,532.00
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	9,591,351.15		9,188,158.00		8,875,733.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,029,983.85		1,973,199.00		1,998,228.00
2. Unassigned/Unappropriated	9790	0.00		739,793.00		1,051,215.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,353,239.00		17,390,717.00		16,657,708.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,029,983.85		1,973,199.00		1,998,228.00
c. Unassigned/Unappropriated	9790	0.00		739,793.00		1,051,215.00
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)		2,029,983.85		2,712,992.00		3,049,443.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		6.88%		7.63%

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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):						
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)		9,261,755.00				
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)		40,599,677.00		39,431,075.00		39,964,562.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		40,599,677.00		39,431,075.00		39,964,562.00
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)		40,599,677.00		39,431,075.00		39,964,562.00
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)		1,217,990.31		1,182,932.25		1,198,936.86
f. Reserve Standard - By Amount						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Refer to Form 01CS, Criterion 8 for calculation details) g. Reserve Standard (Greater of Line F3e or F3f) h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		664,000.00		664,000.00		664,000.00
		1,217,990.31		1,182,932.25		1,198,936.86
		YES		YES		YES

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	680,219.00	0.00%	680,219.00	0.00%	680,219.00
2. Federal Revenues	8100-8299	4,895,206.00	-14.20%	4,200,107.00	0.00%	4,200,107.00
3. Other State Revenues	8300-8599	13,911,067.00	-5.04%	13,210,288.00	0.00%	13,210,288.00
4. Other Local Revenues	8600-8799	9,031,721.00	-0.76%	8,962,847.00	-2.64%	8,725,847.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	831,131.00	0.00%	831,131.00	0.00%	831,131.00
6. Total (Sum lines A1 thru A5c)		29,349,344.00	-4.99%	27,884,592.00	-0.85%	27,647,592.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,283,923.00		7,345,662.00
b. Step & Column Adjustment				109,259.00		110,185.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(47,520.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,283,923.00	0.85%	7,345,662.00	1.50%	7,455,847.00
2. Classified Salaries						
a. Base Salaries				6,762,577.00		6,671,246.00
b. Step & Column Adjustment				101,439.00		100,069.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(192,770.00)		(14,400.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,762,577.00	-1.35%	6,671,246.00	1.28%	6,756,915.00
3. Employee Benefits	3000-3999	7,052,870.00	-0.48%	7,018,846.00	0.90%	7,082,030.00
4. Books and Supplies	4000-4999	641,741.00	5.99%	680,211.00	-3.20%	658,433.00
5. Services and Other Operating Expenditures	5000-5999	4,149,181.00	-2.41%	4,049,111.00	0.57%	4,072,005.00
6. Capital Outlay	6000-6999	270,768.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	440,846.00	0.00%	440,846.00	0.00%	440,846.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,924,005.00	-0.70%	1,910,507.00	1.47%	1,938,551.00
9. Other Financing Uses						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		28,525,911.00	-1.44%	28,116,429.00	1.03%	28,404,627.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		823,433.00		(231,837.00)		(757,035.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,897,971.00		5,721,404.00		5,489,567.00
2. Ending Fund Balance (Sum lines C and D1)		5,721,404.00		5,489,567.00		4,732,532.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,721,404.00		5,489,567.00		4,732,532.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,721,404.00		5,489,567.00		4,732,532.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.</p> <p>B1d- Remove certificated position that was budgeted under ESSER III in 22-23. B2d- Remove \$74K of classified position funded by ESSER III in 22-23. Remove \$53K of position that will be unrestricted funded, due to one-time fund expiring. Remove \$53K due to removal of one-time COVID position.</p>						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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)		23,084.43	0.00%	23,084.43	0.00%	23,084.43
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	9,098,246.00	0.00%	9,098,246.00	0.00%	9,098,246.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	93,039.00	0.00%	93,039.00	0.00%	93,039.00
4. Other Local Revenues	8600-8799	3,223,807.00	0.00%	3,223,807.00	0.00%	3,223,807.00
5. Other Financing Sources						
a. Transfers In	8900-8929	50,000.00	-100.00%	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	(831,131.00)	0.00%	(831,131.00)	0.00%	(831,131.00)
6. Total (Sum lines A1 thru A5c)		11,633,961.00	-0.43%	11,583,961.00	0.00%	11,583,961.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,104,832.00		2,136,404.00
b. Step & Column Adjustment				31,572.00		32,046.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,104,832.00	1.50%	2,136,404.00	1.50%	2,168,450.00
2. Classified Salaries						
a. Base Salaries				4,387,076.00		4,506,497.00
b. Step & Column Adjustment				65,806.00		67,597.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				53,615.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,387,076.00	2.72%	4,506,497.00	1.50%	4,574,094.00
3. Employee Benefits	3000-3999	2,535,252.00	2.26%	2,592,537.00	0.44%	2,603,980.00
4. Books and Supplies	4000-4999	433,752.00	3.14%	447,372.00	1.97%	456,185.00
5. Services and Other Operating Expenditures	5000-5999	1,795,664.00	3.14%	1,852,048.00	1.97%	1,888,533.00
6. Capital Outlay	6000-6999	241,221.00	-21.10%	190,321.00	0.00%	190,321.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	27,000.00	0.00%	27,000.00	0.00%	27,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,040,954.00)	-0.66%	(2,027,456.00)	-4.39%	(1,938,551.00)
9. Other Financing Uses						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Transfers Out	7600-7629	2,589,923.00	-38.61%	1,589,923.00	0.00%	1,589,923.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,073,766.00	-6.29%	11,314,646.00	2.17%	11,559,935.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(439,805.00)		269,315.00		24,026.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,071,640.00		11,631,835.00		11,901,150.00
2. Ending Fund Balance (Sum lines C and D1)		11,631,835.00		11,901,150.00		11,925,176.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,500.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	9,591,351.15		9,188,158.00		8,875,733.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,029,983.85		1,973,199.00		1,998,228.00
2. Unassigned/Unappropriated	9790	0.00		739,793.00		1,051,215.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,631,835.00		11,901,150.00		11,925,176.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,029,983.85		1,973,199.00		1,998,228.00
c. Unassigned/Unappropriated	9790	0.00		739,793.00		1,051,215.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,029,983.85		2,712,992.00		3,049,443.00
F. ASSUMPTIONS						

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.</p> <p>B2d- Budget position in unrestricted funds as restricted funding expires after 6/30/23.</p>						

SECTION F: 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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,600,818.00	3,590,126.00	-0.3%
3) Other State Revenue		8300-8599	6,491,963.00	5,671,629.00	-12.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			10,092,781.00	9,261,755.00	-8.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,092,781.00	9,261,755.00	-8.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,092,781.00	9,261,755.00	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,513,061.34		
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	2021-22 Estimated Actuals	2022-23 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) TOTAL, ASSETS			1,513,061.34		
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					
(G9 + H2) - (I6 + J2)			1,513,061.34		
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	3,600,818.00	3,590,126.00	-0.3%
TOTAL, FEDERAL REVENUE			3,600,818.00	3,590,126.00	-0.3%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	4,284,098.00	4,721,234.00	10.2%
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	2,207,865.00	950,395.00	-57.0%
TOTAL, OTHER STATE REVENUE			6,491,963.00	5,671,629.00	-12.6%
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			10,092,781.00	9,261,755.00	-8.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,251,746.00	4,540,521.00	6.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	4,284,098.00	4,721,234.00	10.2%
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	1,556,937.00	0.00	-100.0%
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)			10,092,781.00	9,261,755.00	-8.2%
TOTAL, EXPENDITURES			10,092,781.00	9,261,755.00	-8.2%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,600,818.00	3,590,126.00	-0.3%
3) Other State Revenue		8300-8599	6,491,963.00	5,671,629.00	-12.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			10,092,781.00	9,261,755.00	-8.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,092,781.00	9,261,755.00	-8.2%
10) TOTAL, EXPENDITURES			10,092,781.00	9,261,755.00	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Section G: 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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	327,178.00	327,178.00	0.0%
3) Other State Revenue		8300-8599	3,431,997.00	3,629,155.00	5.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,759,175.00	3,956,333.00	5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	470,682.00	605,733.00	28.7%
2) Classified Salaries		2000-2999	255,013.00	307,385.00	20.5%
3) Employee Benefits		3000-3999	278,191.00	386,525.00	38.9%
4) Books and Supplies		4000-4999	51,223.00	27,284.00	-46.7%
5) Services and Other Operating Expenditures		5000-5999	390,810.00	395,125.00	1.1%
6) Capital Outlay		6000-6999	6,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,539,396.00	2,700,534.00	6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	66,232.00	94,851.00	43.2%
9) TOTAL, EXPENDITURES			4,057,547.00	4,517,437.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(298,372.00)	(561,104.00)	88.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	284,670.00	536,311.00	88.4%
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			284,670.00	536,311.00	88.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,702.00)	(24,793.00)	80.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,789.00	81,087.00	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,789.00	81,087.00	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,789.00	81,087.00	-14.5%
2) Ending Balance, June 30 (E + F1e)			81,087.00	56,294.00	-30.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	81,087.00	56,294.00	-30.6%
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	(221,806.25)		
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	2021-22 Estimated Actuals	2022-23 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) TOTAL, ASSETS			(221,806.25)		
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	5.44		
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			5.44		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			(221,811.69)		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	327,178.00	327,178.00	0.0%
TOTAL, FEDERAL REVENUE			327,178.00	327,178.00	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	2,539,396.00	2,700,534.00	6.3%
Adult Education Program	6391	8590	820,336.00	838,272.00	2.2%
All Other State Revenue	All Other	8590	72,265.00	90,349.00	25.0%
TOTAL, OTHER STATE REVENUE			3,431,997.00	3,629,155.00	5.7%
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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			3,759,175.00	3,956,333.00	5.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	353,889.00	404,408.00	14.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	116,793.00	201,325.00	72.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			470,682.00	605,733.00	28.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	16,264.00	17,588.00	8.1%
Classified Support Salaries		2200	103,963.00	131,733.00	26.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	119,786.00	158,064.00	32.0%
Other Classified Salaries		2900	15,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			255,013.00	307,385.00	20.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	144,602.00	201,406.00	39.3%
PERS		3201-3202	37,813.00	60,985.00	61.3%
OASDI/Medicare/Alternative		3301-3302	19,871.00	26,779.00	34.8%
Health and Welfare Benefits		3401-3402	54,577.00	65,816.00	20.6%
Unemployment Insurance		3501-3502	490.00	3,026.00	517.6%
Workers' Compensation		3601-3602	11,271.00	15,226.00	35.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	7,130.00	9,173.00	28.7%
Other Employee Benefits		3901-3902	2,437.00	4,114.00	68.8%
TOTAL, EMPLOYEE BENEFITS			278,191.00	386,525.00	38.9%
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	29,479.00	19,784.00	-32.9%
Noncapitalized Equipment		4400	21,744.00	7,500.00	-65.5%
TOTAL, BOOKS AND SUPPLIES			51,223.00	27,284.00	-46.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	21,191.00	0.00	-100.0%
Travel and Conferences		5200	27,200.00	27,500.00	1.1%
Dues and Memberships		5300	1,400.00	1,400.00	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	72,000.00	89,514.00	24.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	153,725.00	156,786.00	2.0%
Professional/Consulting Services and Operating Expenditures		5800	106,694.00	111,200.00	4.2%
Communications		5900	8,600.00	8,725.00	1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			390,810.00	395,125.00	1.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	6,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	1,796,312.00	1,868,052.00	4.0%
To County Offices		7212	743,084.00	832,482.00	12.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,539,396.00	2,700,534.00	6.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	66,232.00	94,851.00	43.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			66,232.00	94,851.00	43.2%
TOTAL, EXPENDITURES			4,057,547.00	4,517,437.00	11.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	284,670.00	536,311.00	88.4%
(a) TOTAL, INTERFUND TRANSFERS IN			284,670.00	536,311.00	88.4%
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%
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)			284,670.00	536,311.00	88.4%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	327,178.00	327,178.00	0.0%
3) Other State Revenue		8300-8599	3,431,997.00	3,629,155.00	5.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,759,175.00	3,956,333.00	5.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		773,626.00	799,993.00	3.4%
2) Instruction - Related Services	2000-2999		354,141.00	518,780.00	46.5%
3) Pupil Services	3000-3999		155,991.00	201,268.00	29.0%
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		66,232.00	94,851.00	43.2%
8) Plant Services	8000-8999		168,161.00	202,011.00	20.1%
9) Other Outgo	9000-9999	Except 7600-7699	2,539,396.00	2,700,534.00	6.3%
10) TOTAL, EXPENDITURES			4,057,547.00	4,517,437.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(298,372.00)	(561,104.00)	88.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	284,670.00	536,311.00	88.4%
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			284,670.00	536,311.00	88.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,702.00)	(24,793.00)	80.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,789.00	81,087.00	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,789.00	81,087.00	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,789.00	81,087.00	-14.5%
2) Ending Balance, June 30 (E + F1e)			81,087.00	56,294.00	-30.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	81,087.00	56,294.00	-30.6%
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	2021-22 Estimated Actuals	2022-23 Budget
6371	CalWORKs for ROCP or Adult Education	45,145.00	49,962.00
9010	Other Restricted Local	35,942.00	6,332.00
Total, Restricted Balance		81,087.00	56,294.00

Section H: 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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	53,117.00	53,117.00	0.0%
3) Other State Revenue		8300-8599	6,825.00	6,825.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			59,942.00	59,942.00	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	57,942.00	57,942.00	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			59,942.00	59,942.00	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	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	31,691.55		
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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,605.29		
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) TOTAL, ASSETS			44,296.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	17,181.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			17,181.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			27,115.00		
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	53,117.00	53,117.00	0.0%
TOTAL, FEDERAL REVENUE			53,117.00	53,117.00	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%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,825.00	6,825.00	0.0%
TOTAL, OTHER STATE REVENUE			6,825.00	6,825.00	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			59,942.00	59,942.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	32,942.00	32,942.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	25,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,942.00	57,942.00	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			59,942.00	59,942.00	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%
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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	53,117.00	53,117.00	0.0%
3) Other State Revenue		8300-8599	6,825.00	6,825.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			59,942.00	59,942.00	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		57,942.00	57,942.00	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			59,942.00	59,942.00	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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Section I - 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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,586.00	60,000.00	28.8%
3) Other State Revenue		8300-8599	6,297.00	6,000.00	-4.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			52,883.00	66,000.00	24.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	110,221.00	114,718.00	4.1%
3) Employee Benefits		3000-3999	44,534.00	58,892.00	32.2%
4) Books and Supplies		4000-4999	138,940.00	200,000.00	43.9%
5) Services and Other Operating Expenditures		5000-5999	1,710.00	2,050.00	19.9%
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	15,534.00	20,098.00	29.4%
9) TOTAL, EXPENDITURES			310,939.00	395,758.00	27.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(258,056.00)	(329,758.00)	27.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	258,056.00	329,758.00	27.8%
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			258,056.00	329,758.00	27.8%
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	(236,618.60)		
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	2021-22 Estimated Actuals	2022-23 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) TOTAL, ASSETS			(236,618.60)		
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					
(G9 + H2) - (I6 + J2)			(236,618.60)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	46,586.00	60,000.00	28.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			46,586.00	60,000.00	28.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,297.00	6,000.00	-4.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,297.00	6,000.00	-4.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
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			52,883.00	66,000.00	24.8%
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	106,280.00	93,729.00	-11.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	12,988.00	New
Clerical, Technical and Office Salaries		2400	3,941.00	8,001.00	103.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			110,221.00	114,718.00	4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,755.00	22,560.00	14.2%
OASDI/Medicare/Alternative		3301-3302	8,060.00	8,844.00	9.7%
Health and Welfare Benefits		3401-3402	13,264.00	23,179.00	74.8%
Unemployment Insurance		3501-3502	61.00	579.00	849.2%
Workers' Compensation		3601-3602	1,750.00	1,921.00	9.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,107.00	781.00	-29.4%
Other Employee Benefits		3901-3902	537.00	1,028.00	91.4%
TOTAL, EMPLOYEE BENEFITS			44,534.00	58,892.00	32.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,940.00	20,000.00	11.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	121,000.00	180,000.00	48.8%
TOTAL, BOOKS AND SUPPLIES			138,940.00	200,000.00	43.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	250.00	New
Dues and Memberships		5300	400.00	400.00	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	200.00	New
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	1,310.00	1,200.00	-8.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,710.00	2,050.00	19.9%
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%
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	15,534.00	20,098.00	29.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,534.00	20,098.00	29.4%
TOTAL, EXPENDITURES			310,939.00	395,758.00	27.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	258,056.00	329,758.00	27.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			258,056.00	329,758.00	27.8%
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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Proceeds from Leases		8972	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)			258,056.00	329,758.00	27.8%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,586.00	60,000.00	28.8%
3) Other State Revenue		8300-8599	6,297.00	6,000.00	-4.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			52,883.00	66,000.00	24.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		295,405.00	375,660.00	27.2%
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		15,534.00	20,098.00	29.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			310,939.00	395,758.00	27.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(258,056.00)	(329,758.00)	27.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	258,056.00	329,758.00	27.8%
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			258,056.00	329,758.00	27.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Section J – 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	2021-22 Estimated Actuals	2022-23 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	13,330.00	12,000.00	-10.0%
5) TOTAL, REVENUES			13,330.00	12,000.00	-10.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,330.00	12,000.00	-10.0%
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	98,500.00	50,000.00	-49.2%
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			(96,000.00)	(47,500.00)	-50.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,670.00)	(35,500.00)	-57.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,331,011.00	1,248,341.00	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,331,011.00	1,248,341.00	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,331,011.00	1,248,341.00	-6.2%
2) Ending Balance, June 30 (E + F1e)			1,248,341.00	1,212,841.00	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,248,341.00	1,232,841.00	-1.2%
Equipment Replacement/Purchases	0000	9780	1,248,341.00		
Equipment Replacement/Purchases	0000	9780		1,232,841.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(20,000.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,334,695.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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) TOTAL, ASSETS			1,334,695.04		
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					
(G9 + H2) - (I6 + J2)			1,334,695.04		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,330.00	12,000.00	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,330.00	12,000.00	-10.0%
TOTAL, REVENUES			13,330.00	12,000.00	-10.0%
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	98,500.00	50,000.00	-49.2%
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			98,500.00	50,000.00	-49.2%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			(96,000.00)	(47,500.00)	-50.5%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	13,330.00	12,000.00	-10.0%
5) TOTAL, REVENUES			13,330.00	12,000.00	-10.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,330.00	12,000.00	-10.0%
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	98,500.00	50,000.00	-49.2%
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			(96,000.00)	(47,500.00)	-50.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,670.00)	(35,500.00)	-57.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,331,011.00	1,248,341.00	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,331,011.00	1,248,341.00	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,331,011.00	1,248,341.00	-6.2%
2) Ending Balance, June 30 (E + F1e)			1,248,341.00	1,212,841.00	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,248,341.00	1,232,841.00	-1.2%
Equipment Replacement/Purchases	0000	9780	1,248,341.00		
Equipment Replacement/Purchases	0000	9780		1,232,841.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(20,000.00)	New

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Section K - 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	2021-22 Estimated Actuals	2022-23 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	20,000.00	25,000.00	25.0%
5) TOTAL, REVENUES			20,000.00	25,000.00	25.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	58,500.00	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			58,500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,500.00)	25,000.00	-164.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,100,000.00	1,100,000.00	-47.6%
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			2,100,000.00	1,100,000.00	-47.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,061,500.00	1,125,000.00	-45.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,422,841.00	6,484,341.00	46.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,422,841.00	6,484,341.00	46.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,422,841.00	6,484,341.00	46.6%
2) Ending Balance, June 30 (E + F1e)			6,484,341.00	7,609,341.00	17.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,484,341.00	7,609,341.00	17.3%
Building Construction and Improvement	0000	9780	6,484,341.00		
Building Construction and Improvement	0000	9780		7,609,341.00	
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	4,384,813.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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) TOTAL, ASSETS			4,384,813.83		
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 (G9 + H2) - (I6 + J2)			4,384,813.83		
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	20,000.00	25,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	25,000.00	25.0%
TOTAL, REVENUES			20,000.00	25,000.00	25.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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 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	58,500.00	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%
TOTAL, CAPITAL OUTLAY			58,500.00	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			58,500.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,100,000.00	1,100,000.00	-47.6%
(a) TOTAL, INTERFUND TRANSFERS IN			2,100,000.00	1,100,000.00	-47.6%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
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)			2,100,000.00	1,100,000.00	-47.6%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	20,000.00	25,000.00	25.0%
5) TOTAL, REVENUES			20,000.00	25,000.00	25.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		58,500.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			58,500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(38,500.00)	25,000.00	-164.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,100,000.00	1,100,000.00	-47.6%
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			2,100,000.00	1,100,000.00	-47.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			2,061,500.00	1,125,000.00	-45.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,422,841.00	6,484,341.00	46.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,422,841.00	6,484,341.00	46.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,422,841.00	6,484,341.00	46.6%
2) Ending Balance, June 30 (E + F1e)			6,484,341.00	7,609,341.00	17.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,484,341.00	7,609,341.00	17.3%
Building Construction and Improvement	0000	9780	6,484,341.00		
Building Construction and Improvement	0000	9780		7,609,341.00	
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	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Section L - Other Enterprise Fund

This fund is used to separate and account for activities outside of the operation of the Shady Creek Outdoor School Program.

The principal revenue sources in this fund are the following:

- Rental and lease payments
- Interagency Revenues
- Other Local Revenue

Expense transactions in the Other Enterprise Fund shall be recorded for the payment of costs incurred for all activities outside of the Shady Creek Outdoor School Program operation.



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	45,960.00	New
4) Other Local Revenue		8600-8799	1,051,891.00	1,498,000.00	42.4%
5) TOTAL, REVENUES			1,051,891.00	1,543,960.00	46.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	221,802.00	441,264.00	98.9%
2) Classified Salaries		2000-2999	496,013.00	450,661.00	-9.1%
3) Employee Benefits		3000-3999	248,432.00	372,096.00	49.8%
4) Books and Supplies		4000-4999	191,165.00	332,515.00	73.9%
5) Services and Other Operating Expenses		5000-5999	618,921.00	568,778.00	-8.1%
6) Depreciation and Amortization		6000-6999	450,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,226,333.00	2,165,314.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,174,442.00)	(621,354.00)	-47.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,231,060.00	621,354.00	-49.5%
b) Transfers Out		7600-7629	56,618.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,174,442.00	621,354.00	-47.1%
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	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 Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(65,450.30)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
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) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
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		
10) TOTAL, ASSETS			(65,450.30)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	272.67		
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) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			272.67		
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 (G10 + H2) - (I7 + J2)			(65,722.97)		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	45,960.00	New
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	45,960.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	378.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	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	84,127.00	112,000.00	33.1%
Other Local Revenue					
All Other Local Revenue		8699	966,386.00	1,385,000.00	43.3%
TOTAL, OTHER LOCAL REVENUE			1,051,891.00	1,498,000.00	42.4%
TOTAL, REVENUES			1,051,891.00	1,543,960.00	46.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	207,147.00	338,209.00	63.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,655.00	103,055.00	603.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			221,802.00	441,264.00	98.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Support Salaries		2200	94,747.00	66,396.00	-29.9%
Classified Supervisors' and Administrators' Salaries		2300	214,878.00	144,655.00	-32.7%
Clerical, Technical and Office Salaries		2400	149,293.00	196,630.00	31.7%
Other Classified Salaries		2900	37,095.00	42,980.00	15.9%
TOTAL, CLASSIFIED SALARIES			496,013.00	450,661.00	-9.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	37,512.00	128,958.00	243.8%
PERS		3201-3202	100,446.00	115,590.00	15.1%
OASDI/Medicare/Alternative		3301-3302	42,530.00	38,030.00	-10.6%
Health and Welfare Benefits		3401-3402	27,911.00	39,819.00	42.7%
Unemployment Insurance		3501-3502	691.00	4,568.00	561.1%
Workers' Compensation		3601-3602	11,286.00	15,166.00	34.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	7,142.00	8,288.00	16.0%
Other Employee Benefits		3901-3902	20,914.00	21,677.00	3.6%
TOTAL, EMPLOYEE BENEFITS			248,432.00	372,096.00	49.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	58,000.00	26,320.00	-54.6%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	117,389.00	300,195.00	155.7%
Noncapitalized Equipment		4400	15,776.00	6,000.00	-62.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			191,165.00	332,515.00	73.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	5,500.00	-8.3%
Dues and Memberships		5300	11,750.00	2,000.00	-83.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,514.00	17,040.00	-30.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,613.00	150,474.00	27.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	174,811.00	253,668.00	45.1%
Professional/Consulting Services and					
Operating Expenditures		5800	274,433.00	137,096.00	-50.0%
Communications		5900	9,800.00	3,000.00	-69.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			618,921.00	568,778.00	-8.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	450,000.00	0.00	-100.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			450,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,226,333.00	2,165,314.00	-2.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,231,060.00	621,354.00	-49.5%
(a) TOTAL, INTERFUND TRANSFERS IN			1,231,060.00	621,354.00	-49.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	56,618.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			56,618.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			1,174,442.00	621,354.00	-47.1%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	45,960.00	New
4) Other Local Revenue		8600-8799	1,051,891.00	1,498,000.00	42.4%
5) TOTAL, REVENUES			1,051,891.00	1,543,960.00	46.8%
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		2,226,333.00	2,165,314.00	-2.7%
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			2,226,333.00	2,165,314.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,174,442.00)	(621,354.00)	-47.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,231,060.00	621,354.00	-49.5%
b) Transfers Out		7600-7629	56,618.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,174,442.00	621,354.00	-47.1%
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	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 Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Net Position		0.00	0.00

Section M - 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	2021-22 Estimated Actuals	2022-23 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	460,000.00	450,000.00	-2.2%
5) TOTAL, REVENUES			460,000.00	450,000.00	-2.2%
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)			50,000.00	40,000.00	-20.0%
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)			50,000.00	40,000.00	-20.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,894,912.00	4,944,912.00	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,894,912.00	4,944,912.00	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,894,912.00	4,944,912.00	1.0%
2) Ending Net Position, June 30 (E + F1e)			4,944,912.00	4,984,912.00	0.8%
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	4,944,912.00	4,984,912.00	0.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,984,513.62		
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) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
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		
10) TOTAL, ASSETS			4,984,513.62		
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	60,950.83		
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) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			60,950.83		
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 (G10 + H2) - (I7 + J2)			4,923,562.79		
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	50,000.00	40,000.00	-20.0%
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			460,000.00	450,000.00	-2.2%
TOTAL, REVENUES			460,000.00	450,000.00	-2.2%
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					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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		5400-5450	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	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%
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	2021-22 Estimated Actuals	2022-23 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	460,000.00	450,000.00	-2.2%
5) TOTAL, REVENUES			460,000.00	450,000.00	-2.2%
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)			50,000.00	40,000.00	-20.0%
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)			50,000.00	40,000.00	-20.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,894,912.00	4,944,912.00	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,894,912.00	4,944,912.00	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,894,912.00	4,944,912.00	1.0%
2) Ending Net Position, June 30 (E + F1e)			4,944,912.00	4,984,912.00	0.8%
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	4,944,912.00	4,984,912.00	0.8%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Net Position		0.00	0.00

Section N – SACS Supplemental



Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	42,368,997.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,580,171.00
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	936,089.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	902,254.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	707,749.00
5. Interfund Transfers Out	All	9300	7600-7629	3,876,286.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,098,923.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,365,738.00
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,887,039.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	258,056.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				25,159,843.00
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				32.25
B. Expenditures per ADA (Line I.E divided by Line II.A)				780,150.17

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.)	22,069,410.31	361,793.61
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)	22,069,410.31	361,793.61
B. Required effort (Line A.2 times 90%)	19,862,469.28	325,614.25
C. Current year expenditures (Line I.E and Line II.B)	25,159,843.00	780,150.17
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
.	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

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	(328,536.00)	0.00	(83,766.00)				
Other Sources/Uses Detail					155,118.00	3,876,286.00		
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	153,725.00	0.00	66,232.00	0.00				
Other Sources/Uses Detail					284,670.00	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	15,534.00	0.00				
Other Sources/Uses Detail					258,056.00	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

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				
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	98,500.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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					2,100,000.00	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								
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				

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	174,811.00	0.00						
Other Sources/Uses Detail					1,231,060.00	56,618.00		
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	328,536.00	(328,536.00)	83,766.00	(83,766.00)	4,031,404.00	4,031,404.00	0.00	0.00

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	(410,454.00)	0.00	(116,949.00)				
Other Sources/Uses Detail					50,000.00	2,589,923.00		
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	156,786.00	0.00	94,851.00	0.00				
Other Sources/Uses Detail					536,311.00	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	20,098.00	0.00				
Other Sources/Uses Detail					329,758.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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
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	50,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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		

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								
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					1,100,000.00	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		
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								

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
63 OTHER ENTERPRISE FUND								
Expenditure Detail	253,668.00	0.00						
Other Sources/Uses Detail					621,354.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS- THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	410,454.00	(410,454.00)	116,949.00	(116,949.00)	2,639,923.00	2,639,923.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi year 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):	23,084	
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 (2019-20)	23,889.15	22,196.22	7.09%		Not Met
Second Prior Year (2020-21)	21,959.73	22,255.96	N/A		Met
First Prior Year (2021-22)	21,927.80	22394.33	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)

County operations ADA declined due to the loss of Cal Prep Charter and declining enrollment of Inspire Charter in the prior year.

- 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)

County operations ADA declined due to the loss of Cal Prep Charter and declining enrollment of Inspire Charter in the prior year.

1. CRITERION: Average Daily Attendance (continued)

- B. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased

from the historical average from the three prior fiscal years by more than two percent (2%) each year.

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School	District Funded	Charter School ADA and	
	Alternative Education Grant ADA	County Program ADA	County Operations Grant ADA	Charter School Funded
	(Form A, Lines B1d and C2d)	(Form A, Line B2g)	(Form A, Line B5)	County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2019-20)	36.02	290.77	22,196.22	0.00
Second Prior Year (2020-21)	48.90	298.66	22,255.96	12.10
First Prior Year (2021-22)	26.34	263.46	22,394.33	5.91
Historical Average:	37.09	284.30	22,282.17	6.00

County Office's County Operated Programs ADA Standard:

Budget Year (2022-23)				
(historical average plus 2%):	37.83	289.98	22,727.81	6.12
1st Subsequent Year (2023-24)				
(historical average plus 4%):	38.57	295.67	23,173.46	6.24
2nd Subsequent Year (2024-25)				
(historical average plus 6%):	39.31	301.35	23,619.10	6.36

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	District Funded	Charter School ADA and Charter School Funded	
	Alternative Education Grant ADA	County Program ADA	County Operations Grant ADA	County Program ADA
	(Form A, Lines B1d and C2d)	(Form A, Line B2g)	(Form A, Line B5)	(Form A, Lines C1 and C3f)
Budget Year (2022-23)	25.04	263.46	23,084.43	10.00
1st Subsequent Year (2023-24)	25.04	263.46	23084.43	10.00
2nd Subsequent Year (2024-25)	25.04	263.46	23084.43	10.00
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)

The County is projecting flat ADA for the subsequent years.

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's gap funding or its cost-of-living adjustment (COLA)¹ plus or minus one percent.

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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 I-b is completed by a county office funded at Hold Harmless. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 for all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Note: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable.

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.

Hold Harmless

If status is hold harmless, then amount in Step 2c is zero in Sections II and III.

Status: Hold Harmless

I. LCFF Funding

- a. COE funded at Target LCFF
- a1. COE Operations Grant
- a2. COE Alternative Education Grant

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A

b.	COE funded at Hold Harmless LCFF				
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)	22,394.33	23084.43	23,084.43	23,084.43
b.	Prior Year ADA (Funded)		22,394.33	23084.43	23,084.43
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-b (Hold Harmless), prior year column)			
b1.	COLA percentage (if COE is at target)	0.0%	0.0%	0.0%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	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

Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
(2021-22)	(2022-23)	(2023-24)	(2024-25)

Step 1 - Change in Population

a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	26.34	25.04	25.04	25.04
b.	Prior Year ADA (Funded)		26.34	25.04	25.04
c.	Difference (Step 1a minus Step 1b)		(1.30)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-4.94%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding			
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**Sutter County Office of Education
Sutter County**

**2022-23 Budget, July 1
Criteria and Standards Review
01CS**

**5110512000000
Form 01CS
D8BPS9XFR1(2022-23)**

	(Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)
b1.	COLA percentage (if COE is at target) (Section II-Step 2b1)
b2.	COLA amount (proxy for purposes of this criterion)
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)

0.00%	0.00%	0.00%
0.00	0.00	0.00
0.00	0.00	0.00
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)
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))
c.	Weighted Percent change (Step 3a x Step 3b)

-4.94%	0.00%	0.00%
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%

IV. Charter Funded County Program

Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
(2021-22)	(2022-23)	(2023-24)	(2024-25)

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line C3f)
b.	Prior Year ADA (Funded)
c.	Difference (Step 1a minus Step 1b)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)

5.91	10.0	10.00	10.00
	5.91	10.00	10.00
	4.09	0.00	0.00
	69.20%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)
b1.	COLA percentage
b2.	COLA amount (proxy for purposes of this criterion)
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)

0.00	0.00	0.00
0.00	0.00	0.00
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)
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)
c.	Weighted Percent change (Step 3a x Step 3b)

69.20%	0.00%	0.00%
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%

V. Weighted Change

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
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%
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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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected local property taxes (Form 01, Objects 8021 - 8089)	1,737,057.00	1,737,057.00	1,737,057.00	1,737,057.00
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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	9,774,271.00	9,756,121.00	9,756,121.00	9,756,121.00
County Office's Projected Change in LCFF Revenue:		-0.19%	0.00%	0.00%
Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

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

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

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

Explanation
(required if NOT met)

3. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County Office's Change in Funding Level (Criterion 2C):	-0.19%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.19% to 4.81%	-5.00% to 5.00%	-5.00% to 5.00%

3B. Calculating the County Office's Projected Change in Salaries and Benefits

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Percent Change Over Previous Year	Status
	(Form MYP, Lines B1-B3)		
First Prior Year (2021-22)	28,213,666.00		
Budget Year (2022-23)	30,126,530.00	6.78%	Not Met
1st Subsequent Year (2023-24)	30,271,192.00	.48%	Met
2nd Subsequent Year (2024-25)	30,641,316.00	1.22%	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)

Salary increase is largely attributed to projecting coordinators for the expanded Learning Program, Educator Effectiveness and Universal Prekindergarten. The 2022-23 budget also has 3% included for a CSEA settlement for the 2021-22 year, however, the 2021-22 budget does not have this reflected.

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County Office's Change in Funding Level (Criterion 2C):	-0.19%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-10.19% to 9.81%	-10.00% to 10.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-5.19% to 4.81%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	5,749,705.00		
Budget Year (2022-23)	4,895,206.00	-14.86%	Yes
1st Subsequent Year (2023-24)	4,200,107.00	-14.20%	Yes
2nd Subsequent Year (2024-25)	4,200,107.00	0.00%	No

Explanation:
(required if Yes)

Removal of one-time funds like ESSER II, ESSER III, ELO, GEER, and CSI LEA. Also removed carry over in homeless and allocation for ARP district funding.

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

First Prior Year (2021-22)	14,488,972.00		
Budget Year (2022-23)	14,004,106.00	-3.35%	No
1st Subsequent Year (2023-24)	13,303,327.00	-5.00%	No
2nd Subsequent Year (2024-25)	13,303,327.00	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2021-22)	11,403,125.00		
Budget Year (2022-23)	12,255,528.00	7.48%	Yes
1st Subsequent Year (2023-24)	12,186,654.00	-0.56%	No
2nd Subsequent Year (2024-25)	11,949,654.00	-1.94%	No

Explanation:
(required if Yes)

Increase in reimbursement based contracts, increase in fee-based health career class revenue and new vocational nursing class for One Stop

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

First Prior Year (2021-22)	1,417,039.00		
Budget Year (2022-23)	1,075,493.00	-24.10%	Yes
1st Subsequent Year (2023-24)	1,127,583.00	4.84%	No
2nd Subsequent Year (2024-25)	1,114,618.00	-1.15%	No

Explanation:

(required if Yes)

Remove one time funds for ESSER II, ESSER III, ELO and GEER in the current and subsequent year.

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

First Prior Year (2021-22)	7,250,495.00		
Budget Year (2022-23)	5,944,845.00	-18.01%	Yes
1st Subsequent Year (2023-24)	5,901,159.00	-0.73%	No
2nd Subsequent Year (2024-25)	5,960,538.00	1.01%	No

Explanation:

"(required if Yes)"

Remove one time funds for ESSER II, ESSER III, ELO and GEER in the current and subsequent year.
Remove anticipated carry-over set-asides for WIOA grants.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2021-22)	31,641,802.00		
Budget Year (2022-23)	31,154,840.00	-1.54%	Met
1st Subsequent Year (2023-24)	29,690,088.00	-4.70%	Met
2nd Subsequent Year (2024-25)	29,453,088.00	-0.80%	Met

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

First Prior Year (2021-22)	8,667,534.00		
Budget Year (2022-23)	7,020,338.00	-19.00%	Not Met
1st Subsequent Year (2023-24)	7,028,742.00	0.12%	Met
2nd Subsequent Year (2024-25)	7,075,156.00	0.66%	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)

Remove one time funds for ESSER II, ESSER III, ELO and GEER in the current and subsequent year.

Explanation:

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

Remove one time funds for ESSER II, ESSER III, ELO and GEER in the current and subsequent year.
Remove anticipated carry-over set-asides for WIOA grants.

5.

CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

"NOTE:"

EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
--	--	--	--------

Ongoing and Major Maintenance/Restricted Maintenance Account

12,073,766.00	362,212.98	574,807.00	Met
---------------	------------	------------	-----

¹ Fund 01, Resource 8150, Objects
8900-8999

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

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

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data
are extracted or
calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	County Office's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,723,936.08	1,651,990.48	2,118,449.85
	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, for each of resources 2000-9999)	(32,679.24)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	1,691,256.84	1,651,990.48	2,118,449.85
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	34,478,721.75	33,039,809.68	42,368,997.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223)	7,570,956.83	8,348,195.68	10,092,781.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	42,049,678.58	41,388,005.36	52,461,778.00
3.	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	4.00%	4.00%	4.00%

County Office's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

1.30%	1.30%	1.30%
-------	-------	-------

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 (2019-20)	2,830,996.56	8,762,858.67	N/A	Met
Second Prior Year (2020-21)	2,567,872.16	8,050,344.88	N/A	Met
First Prior Year (2021-22)	(1,761,230.00)	13,427,596.00	13.12%	Not Met
Budget Year (2022-23) (Information only)	(439,805.00)	12,073,766.00		

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 Balance

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²
1.7%	0 to \$6,637,999
1.3%	\$6,638,000 to \$16,595,999
1.0%	\$16,596,000 to \$74,682,000
0.7%	\$74,682,001 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:

40,599,677.00

County Office's Fund Balance Standard Percentage Level:

1.00%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and,

if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

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

Yes

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

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

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

Budget Year 1st Subsequent Year 2nd
Subsequent
Year

(2022-23) (2023-24) (2024-25)

9,261,755.00

7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	6,580,093.69	8,434,001.62	N/A	Met
Second Prior Year (2020-21)	10,275,603.00	11,264,998.18	N/A	Met
First Prior Year (2021-22)	12,937,503.00	13,832,870.00	N/A	Met
Budget Year (2022-23) (Information only)	12071640.00			

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

7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$75,000 (greater of)	0	to \$6,637,999
4% or \$332,000 (greater of)	\$6,638,000	to \$16,595,999
3% or \$664,000 (greater of)	\$16,596,000	to \$74,682,000
2% or \$2,240,000 (greater of)	\$74,682,001	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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	40,599,677.00	39,431,075.00	39,964,562.00

County Office's Reserve Standard Percentage Level:

3.00%	3.00%	3.00%
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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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	40,599,677.00	39,431,075.00	39,964,562.00

2.	Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	9,261,755.00		
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	40,599,677.00	39,431,075.00	39,964,562.00
4.	Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	1,217,990.31	1,182,932.25	1,198,936.86
6.	Reserve Standard - by Amount (From percentage level chart above)	664,000.00	664,000.00	664,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,217,990.31	1,182,932.25	1,198,936.86

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024- 25)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,029,983.85	1,973,199.00	1,998,228.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	739,793.00	1,051,215.00
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)	2,029,983.85	2,712,992.00	3,049,443.00
9.	County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.00%	6.88%	7.63%
County Office's Reserve Standard (Section 8A, Line 7):		1,217,990.31	1,182,932.25	1,198,936.86
Status:		Met	Met	Met

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

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

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

Explanation:

(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

**County
Office's
Contributions
and Transfers
Standard:**

**-10.0% to +10.0% or
-\$20, 000 to +\$20, 000**

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(803,225.00)			
Budget Year (2022-23)	(831,131.00)	27,906.00	3.5%	Met
1st Subsequent Year (2023-24)	(831,131.00)	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	(831,131.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2021-22)	155,118.00			
Budget Year (2022-23)	50,000.00	(105,118.00)	(67.8%)	Not Met
1st Subsequent Year (2023-24)	0.00	(50,000.00)	(100.0%)	Not Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2021-22)	3,876,286.00			
Budget Year (2022-23)	2,589,923.00	(1,286,363.00)	(33.2%)	Not Met
1st Subsequent Year (2023-24)	1,589,923.00	(1,000,000.00)	(38.6%)	Not Met
2nd Subsequent Year (2024-25)	1,589,923.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the county school service fund operational budget?				No

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

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

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

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

Explanation:

(required if NOT met)

1b. NOT MET - The projected transfers in to 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 timelines, for reducing or eliminating the transfers.

Explanation:

Removed transfer from copier holding account for purchases of replacement copiers in the current and

(required if NOT met)

1c.

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

Explanation:

(required if NOT met)

The majority of the decrease is due to removing a transfer to Fund 40 for future facility needs.

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)

No

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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				0

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
	Has total annual payment increased over prior year (2021-22)?	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:

(required if Yes to increase
in total annual payments)

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

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

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

N/A

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:										
	<p>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 benefit. 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 x 65% = \$731.25 x 60% = \$438.75) until age 65 or upon 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 benefit will be determined by dividing the number of years worked for SCSOS by twenty (20).</p>										
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	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Self-Insurance Fund</th> <th style="width: 40%;">Government Fund</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">4888604</td> <td style="text-align: right;">0.000</td> </tr> </tbody> </table>	Self-Insurance Fund	Government Fund	4888604	0.000					
Self-Insurance Fund	Government Fund										
4888604	0.000										
4.	OPEB Liabilities										
	a. Total OPEB liability	3,666,121.00									
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00									
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	3,666,121.00									
	d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial									
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2020									
5.	OPEB Contributions	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Budget Year (2022-23)</th> <th style="width: 33%;">1st Subsequent Year (2023-24)</th> <th style="width: 33%;">2nd Subsequent Year (2024-25)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="text-align: right;">213,348.00</td> <td style="text-align: right;">213,348.00</td> <td style="text-align: right;">213,348.00</td> </tr> </tbody> </table>	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)	0.00	0.00	0.00	213,348.00	213,348.00	213,348.00
Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)									
0.00	0.00	0.00									
213,348.00	213,348.00	213,348.00									

self-insurance fund) (funds 01-70, objects 3701-3752)

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

161,376.00

114,895.00

128,774.00

d. Number of retirees receiving OPEB benefits

14.00

14.00

14.00

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

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

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

No

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	67.70	69.50	69.50	69.50

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	1st Subsequent Year
		(2022-23)	(2023-24)
			2nd Subsequent Year
			(2024-25)
	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		
		63346	
		Budget Year	1st Subsequent Year
		(2022-23)	(2023-24)
			2nd Subsequent Year
			(2024-25)
6.	Amount included for any tentative salary schedule increases	0	0

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	848476	848476	848476
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?

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes
2.	Cost of step & column adjustments	140834	142231
3.	Percent change in step & column over prior year	1.5%	1.5%

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are savings from attrition included in the budget and MYPs?	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	190.6	211.0	211.0	211.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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Yes

YesYes

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	904896
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904896

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0.0%

	0.0%
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0.0%

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	167245	169753	172299
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of 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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	43	46.0	46.0	46.0

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.

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

Negotiations Settled

2.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

4.	Amount included for any tentative salary schedule increases	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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 22, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)

No

A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?

No

A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Does the county office have any reports that indicate fiscal distress?

(If Yes, provide copies to CDE)

No

A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:

(optional)



Agenda Item No. 11.0

BOARD AGENDA ITEM: Public Hearing for the 2022-23 EPA

BOARD MEETING DATE: June 15, 2022

AGENDA ITEM SUBMITTED FOR:

 Action

 Reports/Presentation

 Information

 X Public Hearing

 Other (specify)

PREPARED BY:

Nicolaas Hoogeveen

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

A Public Hearing regarding the 2022-23 EPA will begin at 5:30 p.m.

Comments will be received from the public at this time.

Agenda Item No. 12.0

BOARD AGENDA ITEM: Adoption Resolution No. 21-22-XV Education Protection Account

BOARD MEETING DATE: June 15, 2022

AGENDA ITEM SUBMITTED FOR:

X Action

_____ Reports/Presentation

_____ Information

_____ Public Hearing

_____ Other (specify)

PREPARED BY:

Nicolaas Hoogeveen

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

Adoption Resolution No. 21-22-XV Education Protection Account Program.

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
REGARDING THE EDUCATION PROTECTION ACCOUNT
RESOLUTION NO. 21-22-XV**

WHEREAS, the voters approved temporary sales and income tax increases with Proposition 30 on November 6, 2012; and voters approved Proposition 55 on November 8, 2016 which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030; and

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; and Proposition 55 amended Article XIII, Section 36 of the California Constitution effective November 8, 2016 and commencing on January 1, 2018; and

WHEREAS, the provisions of Article XIII, Section 36(e) create in the State General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f) of the California Constitution; and

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year; and

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year; and

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts; and

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction; and

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board; and

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost; and

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent; and

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution; and

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Sutter County Superintendent of Schools;

2. In compliance with Article XIII, Section 36(e), of the California Constitution, the governing board of the Sutter County Superintendent of Schools has determined to spend the monies received from the Education Protection Act as attached.

PASSED AND ADOPTED by the Governing Board of the Sutter County Superintendent of Schools Office, Yuba City, California, on the 15th day of June 2022, at a regular meeting by the following vote:

McJunkin ____; Singh ____; Lachance ____; Richmond ____;

Ayes:

Noes:

Abstentions:

Absent:

STATE OF CALIFORNIA

COUNTY OF SUTTER

I, Tom Reusser, Ex-Officio to the Governing Board of the Sutter County Superintendent of Schools of Yuba City, California, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the said Board at a regular meeting thereof held at its regular place or meeting at the time and by the vote above stated, which resolution is on file in the office of said Board.

June McJunkin, President
Sutter County Board of Education

Tom Reusser, Ex-Officio
Sutter County Board of Education

Sutter County Superintendent of Schools

Education Protection Account

Budget for 2022-23

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	Object Codes	0.00
Adjusted Beginning Fund Balance	9791-9795	
LCFF Sources	8010-8099	807,489.00
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		807,489.00
EXPENDITURES AND OTHER FINANCING USES	Function codes	2,000.00
(Objects 1000-7999)		
Instruction	1000-1999	
Instruction-Related Services	2000-2999	805,489.00
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		807,489.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		807,489.00
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		
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. 13.1

BOARD AGENDA ITEM: Business Services Report

BOARD MEETING DATE: June 15, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Nicolaas Hoogeveen

 Reports/Presentation

SUBMITTED BY:

 X Information

Nicolaas Hoogeveen

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

The monthly financial report for May will be reviewed.

Summary Report of Revenues, Expenditures and Changes in Fund Balance (Unrestricted and Restricted Combined)

May 2022

04/16/22-05/15/22

Description	Account Codes	Original Budget	Operating Budget	Actuals to Date	Projected Yr Totals	Difference (Col D - B)	2021-22 % Actuals as a % of Budget
		7/1/21 (A)	4/15/22 (B)	5/15/22 (C)	5/15/22 (D)	(E)	
A. Revenues							
1. Local Control Funding Formula	8010-8099	\$ 10,139,242	\$ 9,784,772	\$ 7,636,162	\$ 9,796,615	11,843 A	78.0%
2. Federal Revenues	8100-8299	\$ 4,935,686	\$ 6,442,767	\$ 2,472,157	\$ 5,749,705	(693,062) B	38.4%
3. Other State Revenues	8300-8599	\$ 10,650,380	\$ 14,488,972	\$ 10,385,999	\$ 14,488,972	- C	71.7%
4. Other Local Revenues	8600-8799	\$ 12,731,222	\$ 11,376,902	\$ 7,667,878	\$ 11,403,125	26,223 D	67.4%
5. TOTAL REVENUES		\$ 38,456,530	\$ 42,093,413	\$ 28,162,196	\$ 41,438,417	\$ (654,996)	68.0%
B. Expenditures							
1. Certificated Salaries	1000-1999	\$ 9,350,906	\$ 8,858,625	\$ 7,213,137	\$ 8,820,118	(38,507) E	81.4%
2. Classified Salaries	2000-2999	\$ 10,976,797	\$ 10,634,426	\$ 8,226,375	\$ 10,686,556	52,130 F	77.4%
3. Employee Benefits	3000-3999	\$ 9,058,684	\$ 8,667,377	\$ 6,224,827	\$ 8,706,992	39,615 G	71.8%
4. Books and Supplies	4000-4999	\$ 1,080,028	\$ 1,976,342	\$ 701,246	\$ 1,417,039	(559,303) H	35.5%
5. Services, Other Operation	5000-5999	\$ 5,875,286	\$ 8,046,591	\$ 4,018,203	\$ 7,251,077	(795,514) I	49.9%
6. Capital Outlay	6000-6999	\$ 161,504	\$ 894,154	\$ 134,391	\$ 919,879	25,725 J	15.0%
7. Other Outgo	7100-7299	\$ 344,448	\$ 775,398	\$ 297,150	\$ 775,398	- K	38.3%
8. Direct Support/Indirect	7300-7399	\$ (76,792)	\$ (84,014)	\$ (44,195)	\$ (83,766)	248 L	52.6%
9. Debt Service	7400-7499	\$ -	\$ -	\$ -	\$ -	- M	0.0%
10. TOTAL EXPENDITURES		\$ 36,770,861	\$ 39,768,899	\$ 26,771,134	\$ 38,493,293	(1,275,606)	67.3%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B10)							
		\$ 1,685,669	\$ 2,324,514	\$ 1,391,062	\$ 2,945,124	\$ 620,610	47.2%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 185,000	\$ 155,137	\$ -	\$ 155,118	(19) N	0.0%
2. Transfer Out	7610-7629	\$ 582,723	\$ 3,865,310	\$ 1,000,000	\$ 3,876,286	10,976 O	25.9%
3. Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -	- P	0.0%
Total, Other Fin Sources/Uses		\$ (397,723)	\$ (3,710,173)	\$ (1,000,000)	\$ (3,721,168)	\$ (10,995)	26.9%
E. Net Change to Fund Balance							
		\$ 1,287,946	\$ (1,385,659)	\$ 391,062	\$ (776,044)	\$ 609,615	
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 16,757,177	\$ 17,745,073	\$ 17,745,073	\$ 17,745,073	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -		
Ending Balance		\$ 18,045,123	\$ 16,359,414	\$ 18,136,135	\$ 16,969,029	\$ 609,615	
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500	\$ -	
Legally Restricted	9740-9760	\$ 3,366,422	\$ 3,916,501		\$ 4,859,020	\$ -	
Assigned	9780	\$ 12,800,522	\$ 10,250,703		\$ 9,981,030	\$ -	
Restricted Economic Uncertainty	9789	\$ 1,867,679	\$ 2,181,710		\$ 2,118,479	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -	\$ -	

Explanation of Differences
Net Change in Current Year Budget May Board Report
04/16/22-05/15/22

	<u>Amount</u>	<u>Explanation of Differences</u>
A <u>Local Control Funding Formula (8010-8099)</u>		
Special Education Local Plan Area (SELPA)	\$ 11,843	<i>Increasing budget based on P-2 Taxes</i>
	<u><u>\$ 11,843</u></u>	
B <u>Federal Revenues (8100-8299)</u>		
County Office	\$ (695,717)	<i>Removing ESSER III budget to budget in next year 22-23</i>
Student Support and Outreach (SSO)	\$ 2,655	<i>Adjusting budget to align with ARP II 21-22 award</i>
	<u><u>\$ (693,062)</u></u>	
C <u>Other State Revenues (8300-8599)</u>		
	<u><u>\$ -</u></u>	
D <u>Other Local Revenues (8600-8799)</u>		
County Office	\$ (21,400)	<i>Reducing budget based on interest income and adjusting budget for Sutter High Portable insurance claim</i>
Special Education	\$ 29,283	<i>Establishing holding account while Special Education Accountant out</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 7,000	<i>Establishing budget for Educator of the Year</i>
Shady Creek Outdoor School	\$ 11,340	<i>Adjusting budget to align with updated revenue projections</i>
	<u><u>\$ 26,223</u></u>	
E <u>Certificated Salaries (1000-1999)</u>		
County Office	\$ 1,155	<i>Increasing budget for sub used during negotiations</i>
Curriculum, Instruction, and Accountability (CIA)	\$ (32,985)	<i>Moving Coordinator position to classified salaries</i>
Regional Occupation Program (ROP)	\$ (6,986)	<i>Adjusting budget for Coordinator allocation change</i>
Various departments	\$ 309	<i>Miscellaneous Adjustments</i>
	<u><u>\$ (38,507)</u></u>	
F <u>Classified Salaries (2000-2999)</u>		
County Office	\$ 9,976	<i>Adjusting budget to align with position reclassification</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 12,981	<i>Moving Coordinator position from certificated salaries</i>
Shady Creek Outdoor School	\$ 25,673	<i>Adjusting budget to align with staffing needs</i>
Regional Occupation Program (ROP)	\$ 3,500	<i>Increasing budget to cover salary settlement</i>
	<u><u>\$ 52,130</u></u>	
G <u>Employee Benefits (3000-3999)</u>		
County Office	\$ 3,390	<i>Adjusting budget to align with reclassification</i>
Curriculum, Instruction, and Accountability (CIA)	\$ (2,436)	<i>Adjusting budget for Coordinator position</i>
Shady Creek Outdoor School	\$ 40,108	<i>Adjusting budget to align with estimated actuals</i>
Regional Occupation Program (ROP)	\$ (1,463)	<i>Adjusting budget to align with estimated actuals</i>
Various departments	\$ 16	<i>Miscellaneous Adjustments</i>
	<u><u>\$ 39,615</u></u>	
H <u>Books and Supplies (4000-4999)</u>		
County Office	\$ (612,598)	<i>Removing ESSER III budget to budget in next year 22-23</i>
Special Education	\$ 15,942	<i>Establishing holding account while Special Education Accountant out</i>
One Stop	\$ 3,105	<i>Adjusting budget to match actuals</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 30,156	<i>Increasing budget for AVT Tool kits and establishing budget for Educator of the Year</i>

Explanation of Differences
Net Change in Current Year Budget May Board Report
04/16/22-05/15/22

	<u>Amount</u>	<u>Explanation of Differences</u>
Shady Creek Outdoor School	\$ 1,500	Adjusting budget to align with year end actuals
Special Education Local Plan Area (SELPA)	\$ 1,500	Moving budget from Services and Other Operations
Various departments	\$ 1,092	Miscellaneous Adjustments
	<u>\$ (559,303)</u>	
I <u>Services, Other Operations (5000-5999)</u>		
County Office	\$ (12,105)	Reducing travel and conference budget to align with year end actuals
Special Education	\$ 10,460	Establishing holding account while Special Education Accountant out
One Stop	\$ (3,250)	Adjusting budget to align with year end actuals
Curriculum, Instruction, and Accountability (CIA)	\$ (822,725)	Reducing budget for anticipated expenses for Educator Effectiveness and UPK grant
Student Support and Outreach (SSO)	\$ 2,655	Adjusting budget to align with year end actuals
Shady Creek Outdoor School	\$ (5,259)	Adjusting budget to align with year end actuals
Regional Occupation Program (ROP)	\$ 37,399	Adjusting budget based on MOU's from LOUSD and Colusa COE
Feather River Academy (FRA)	\$ (1,189)	Adjusting budget to align with year end actuals
Special Education Local Plan Area (SELPA)	\$ (1,500)	Moving budget to Books and Supplies
	<u>\$ (795,514)</u>	
J <u>Capital Outlay (6000-6999)</u>		
County Office	\$ 17,100	Adjusting budget for Sutter High portable damages
One Stop	\$ 8,625	Adjusting budget to cover copier purchase
	<u>\$ 25,725</u>	
K <u>Other Outgo (7100 - 7299)</u>		
	<u>\$ -</u>	
L <u>Direct Support / Indirect (7300-7399)</u>		
Various departments	\$ 248	Miscellaneous Adjustments
	<u>\$ 248</u>	
M <u>Debt Services (7400 - 7499)</u>		
	<u>\$ -</u>	
N <u>Transfers In (8910-8979)</u>		
One Stop	\$ 8,500	Adjusting budget to cover copier purchase
Shady Creek Outdoor School	\$ (8,519)	Removing transfer in from Enterprise Fund
	<u>\$ (19)</u>	
O <u>Transfers Out (7610-7629)</u>		
Shady Creek Outdoor School	\$ 10,976	Budgeting to cover cafeteria fund
	<u>\$ 10,976</u>	
P <u>Contributions (8980-8999)</u>		
Infant Program	\$ -	
	<u>\$ -</u>	
Net Change in Current Year Budget	<u>\$ 609,615</u>	

BOARD AGENDA ITEM: Investment Statements

BOARD MEETING DATE: June 15, 2022

AGENDA ITEM SUBMITTED FOR:

 Action

 Reports/Presentation

 X 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, 2022 from the County Treasurer will be presented.

Christina N. Hernandez



Acting Treasurer-Tax Collector

May 9, 2022

To: Sutter County Board of Supervisors

Re: Sutter County Investment Portfolio Report for March 31, 2022

Following is the Sutter County Investment Portfolio report as of March 31, 2022. 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 district's 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/assets/pdf/ttc/Investment_Policy_2022.pdf

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 \$359,815,314 and will provide sufficient cash flow liquidity to meet estimated pooled treasury expenditures for the next six months.

Invested treasury funds total \$343,272,394 with \$74,309,402 under the management of the Local Agency Investment Fund and California Asset Management Program. The Bank of New York, which provides third-party safekeeping services to Sutter County, provides market value data. The dollar-weighted average maturity of invested funds is 1,165 days.

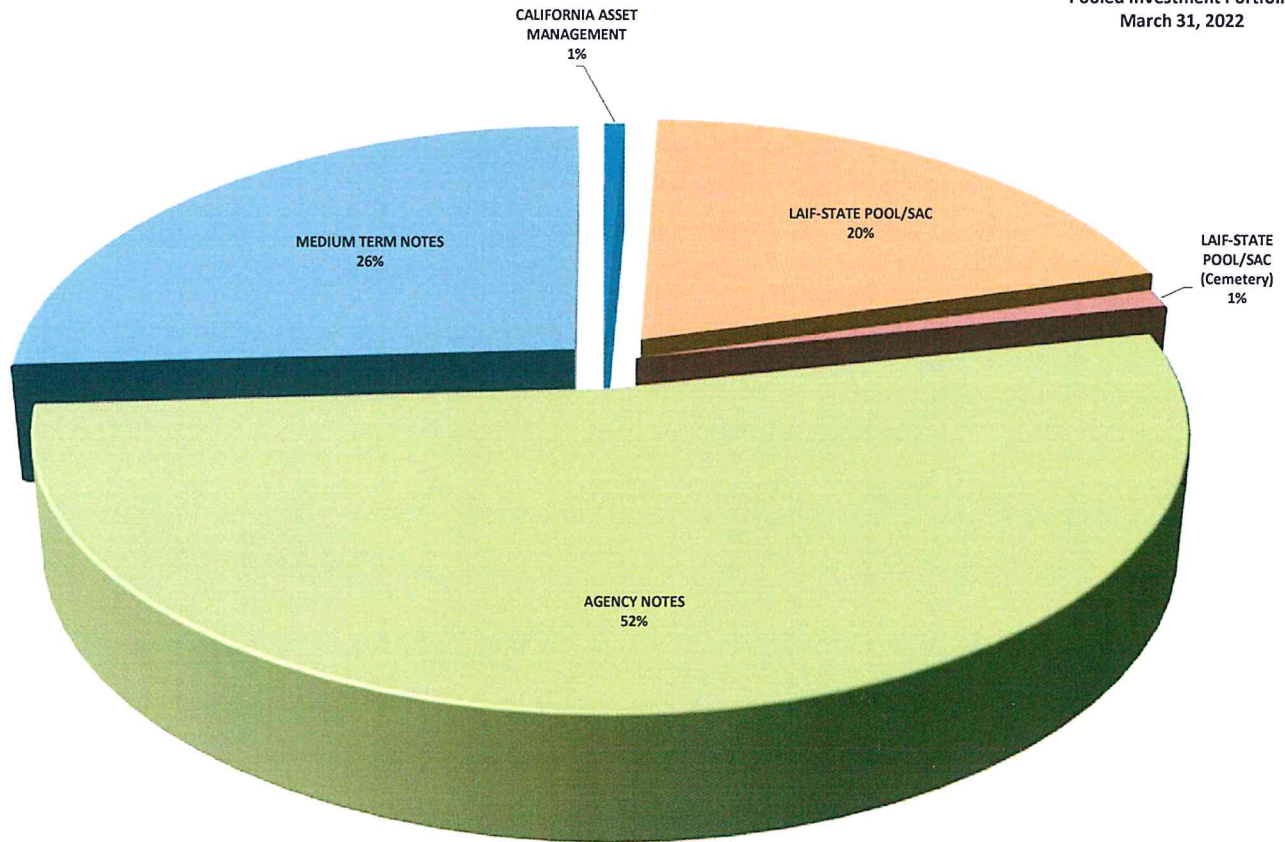
Investments are selected based on criteria contained in the Sutter County Investment Policy, which emphasizes safety, liquidity, yield and diversification. Therefore, the interest rates will fluctuate, and the types of investments will vary depending upon county needs and market availability on a particular day.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "CHN", followed by a long horizontal flourish.

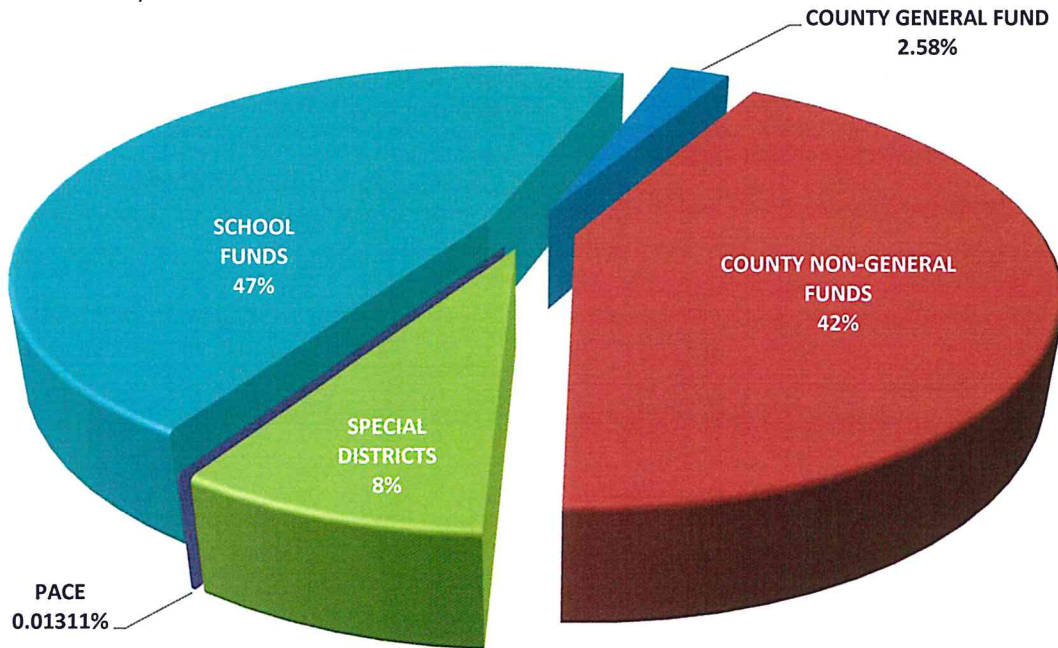
Christina N. Hernandez
Acting Treasurer-Tax Collector

Sutter County
Pooled Investment Portfolio
March 31, 2022



	<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	\$2,409,829.57	0.70%	0.71%	1	0.80%
LOCAL AGENCY INVESTMENT FUND (COUNTY)	68,358,329.64	19.91%	20.12%	1	0.44%
LOCAL AGENCY INVESTMENT FUND (CEMETERY)	3,541,243.19	1.03%	-	1	0.44%
MEDIUM TERM NOTES	89,086,720.21	25.95%	26.22%	897	1.59%
AGENCY NOTES	<u>179,876,271.21</u>	<u>52.40%</u>	<u>52.95%</u>	<u>1,164</u>	<u>3.03%</u>
TOTAL MANAGED INVESTMENTS	\$343,272,393.82	100.00%		<u>1,165</u>	<u>2.10%</u>
LESS: LAIF FUNDS NOT POOLED	<u>3,541,243.19</u>	<u>1.03%</u>			
TOTAL POOLED INVESTMENTS	<u>\$339,731,150.63</u>	<u>98.97%</u>	<u>100.00%</u>	<u>1,164</u>	<u>2.12%</u>

Sutter County
Pooled Treasury Participants
March 31, 2022



The Pooled Treasury is comprised of 351 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, 2022 pool participants' cash and investment balances consisted of the following:

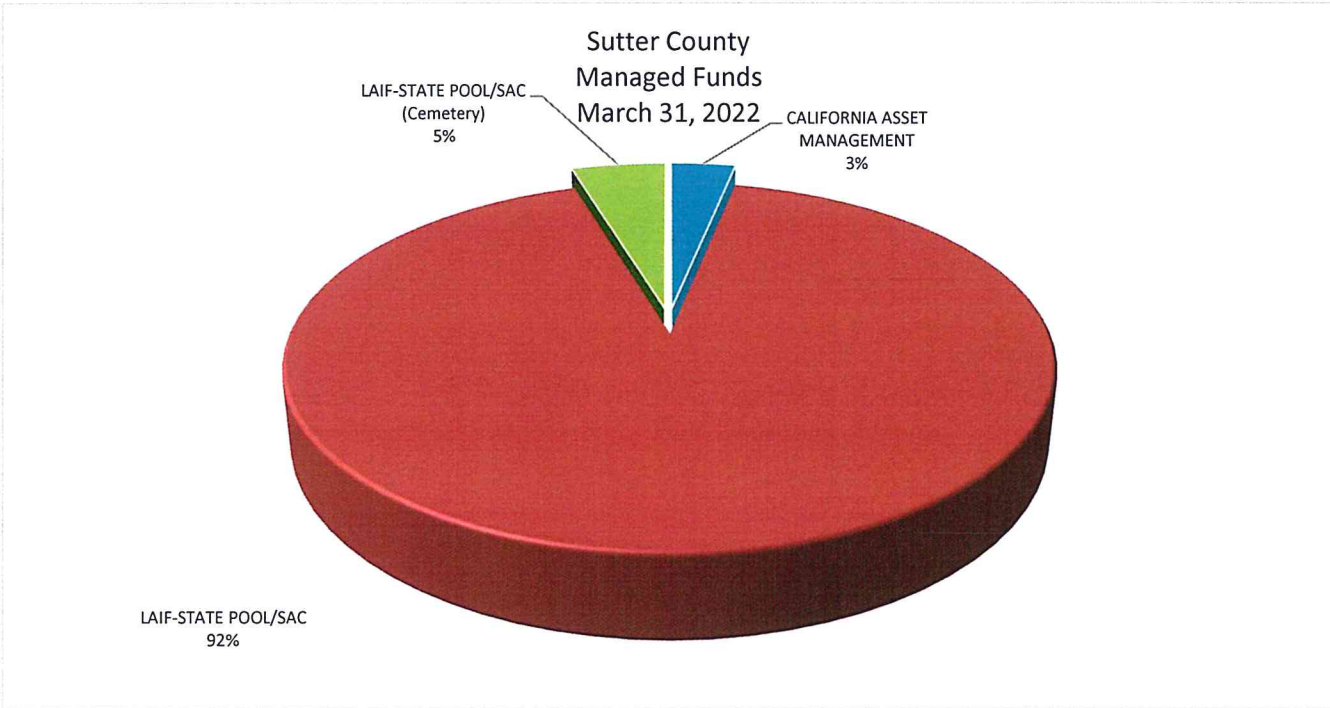
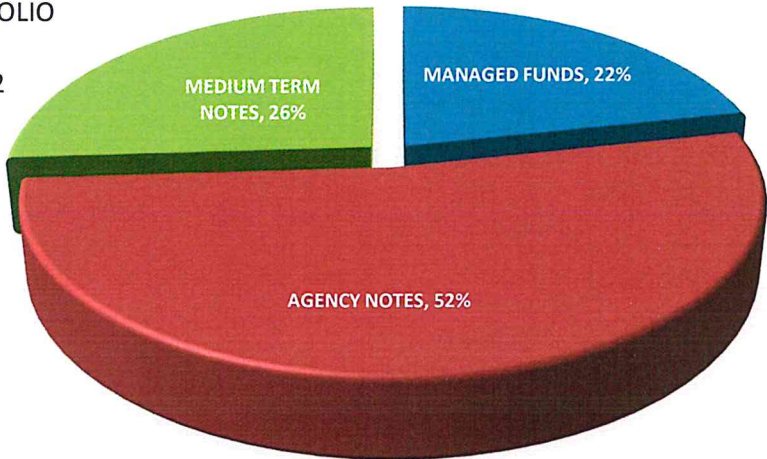
COUNTY GENERAL FUND	2.58%
COUNTY NON-GENERAL FUNDS	42.57%
SPECIAL DISTRICTS	8.08%
SCHOOL FUNDS	46.76%

The pooled portfolio is comprised of three major classes of assets. At February 28, 2022 agency notes made up 52%, medium term notes represented 26% and funds under management within the Local Area Investment Fund (LAIF) and the California Asset Management Program (CAMP) completing the portfolio at 22%.

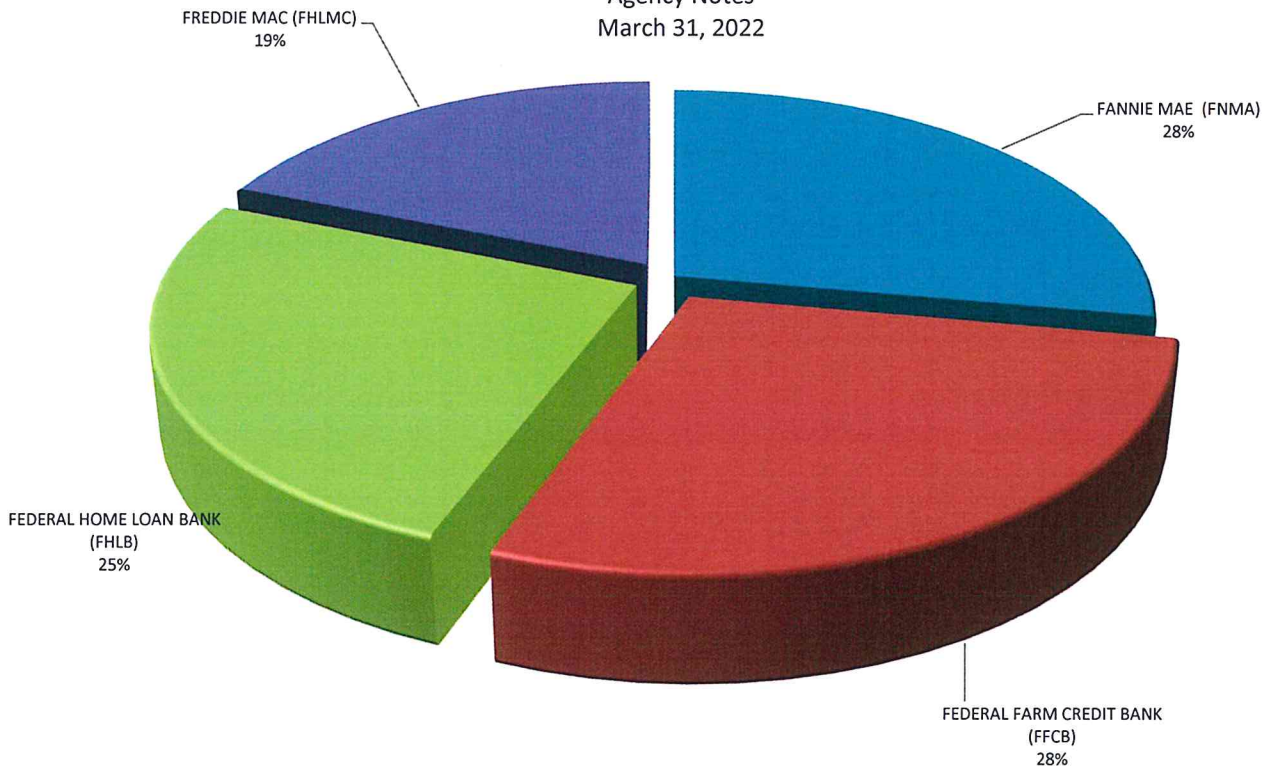
All assets are in compliance with the Sutter County Investment Policy and adhere to the requirements of California Government Code §53601-§53645 and §16429.1-§16429.3, which relate to the investing in the Local Area Investment Fund (LAIF)

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.

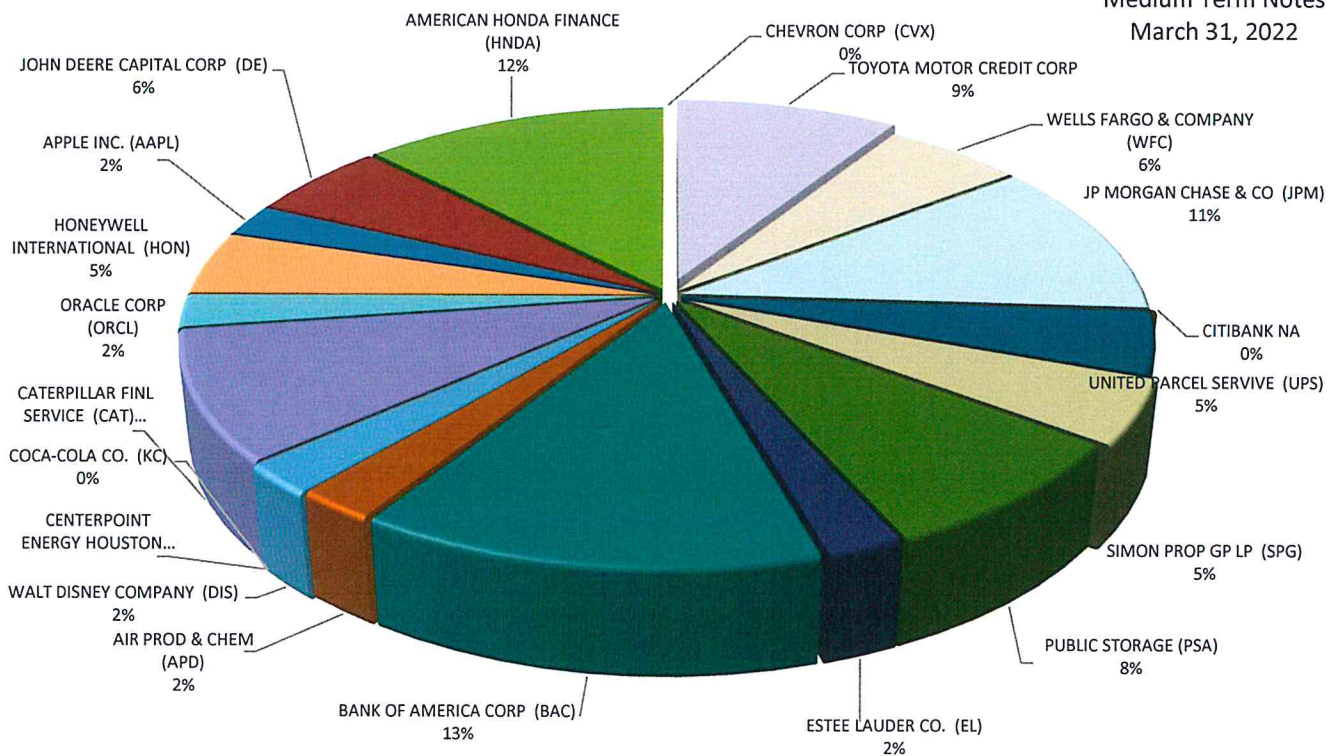
SUTTER COUNTY
INVESTMENT PORTFOLIO
CATEGORIES
MARCH 31, 2022



Sutter County
Agency Notes
March 31, 2022

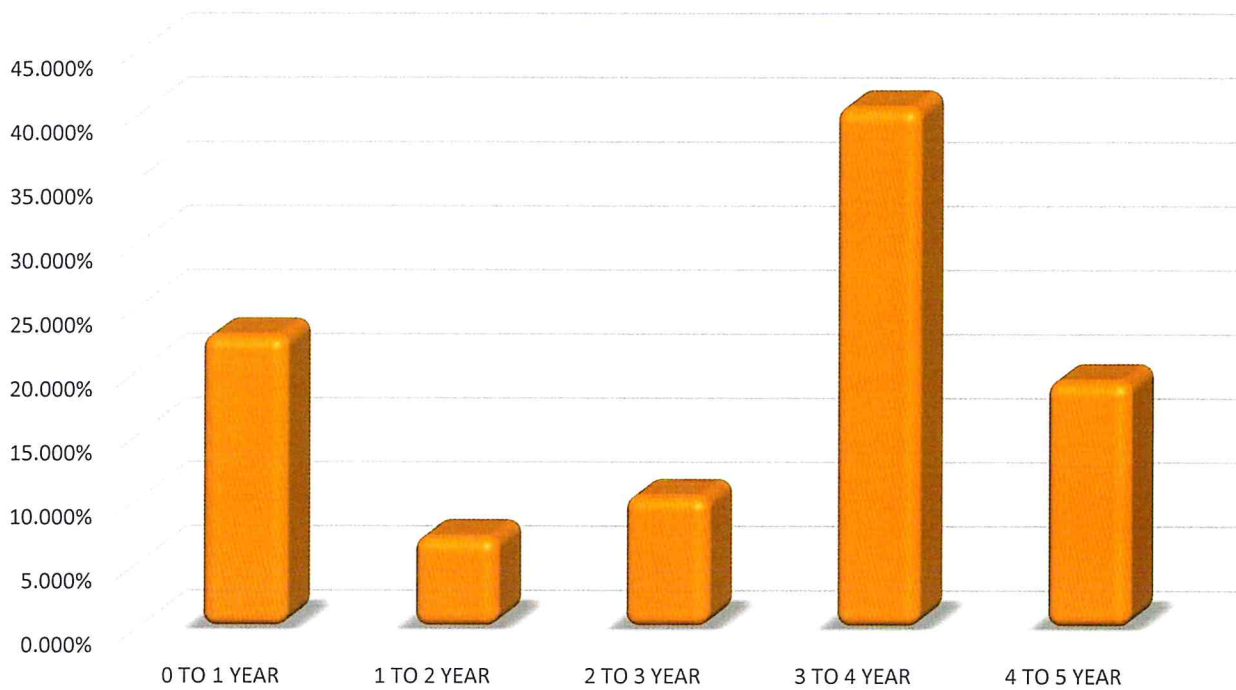


Sutter County
Medium Term Notes
March 31, 2022



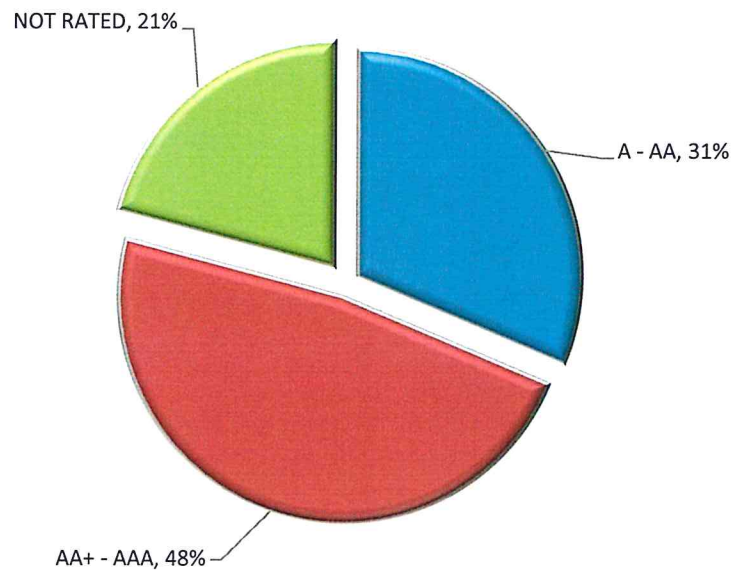
All investments conform to California Government Code §56301 with maturities of no more than five years.

Sutter County
Pooled Portfolio Aging
March 31, 2022



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, 2022




SUTTER COUNTY
INVESTMENT PORTFOLIO
March 31, 2022



						DATE	DATE	TOTAL DAYS		
TREASURY									CURRENCY	RATE
NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	MATURES	INVESTED	FIELD	RATE
MANAGED FUNDS										
2022-00A	CALIFORNIA ASSET MANAGEMENT	0	2,409,829.57	2,409,829.57	2,409,829.57	N/A	N/A	1	0.05000%	0.05000%
2022-00B	LAIF-STATE POOL/SAC	0	68,358,329.64	68,358,329.64	68,358,329.64	N/A	N/A	1	0.22000%	0.22000%
2022-00C	LAIF-STATE POOL/SAC (Cemetery)	0	3,541,243.19	3,541,243.19	3,541,243.19	N/A	N/A	1	0.22000%	0.22000%
TOTAL MANAGED FUNDS			74,309,402.40	74,309,402.40	74,309,402.40					
AGENCIES NOTES										
2020-110	FEDERAL HOME LOAN BANK (FHLB)	3130AJSF7	1,000,000.00	950,750.00	1,000,000.00	07/08/20	01/08/25	1,645	0.65562%	0.65000%
20219	FEDERAL HOME LOAN BANK (FHLB)	3130AKJR8	4,000,000.00	3,749,720.00	4,000,000.00	12/16/20	12/16/25	1,826	0.57956%	0.57000%
2020-159	FEDERAL FARM CREDIT BANK (FFCB)	3133EL4W1	3,997,262.11	3,732,520.00	4,000,000.00	09/04/20	08/25/25	1,816	0.62076%	0.61000%
2020-169	FEDERAL FARM CREDIT BANK (FFCB)	3133EMBE1	1,999,429.02	1,920,200.00	2,000,000.00	09/30/20	03/28/24	1,275	0.30052%	0.30000%
20196	FEDERAL FARM CREDIT BANK (FFCB)	3133EMGF3	1,999,087.31	1,918,540.00	2,000,000.00	11/16/20	05/16/24	1,277	0.35101%	0.35000%
20208	FEDERAL FARM CREDIT BANK (FFCB)	3133EMHL9	1,999,888.46	1,939,080.00	2,000,000.00	12/03/20	11/30/23	1,092	0.31019%	0.31000%
20204	FEDERAL FARM CREDIT BANK (FFCB)	3133EMJC7	4,000,000.00	3,724,120.00	4,000,000.00	12/01/20	12/01/25	1,826	0.56971%	0.56000%
20217	FEDERAL FARM CREDIT BANK (FFCB)	3133EMKT8	4,000,000.00	3,719,200.00	4,000,000.00	12/17/20	12/17/25	1,826	0.54876%	0.54000%
20227	FEDERAL FARM CREDIT BANK (FFCB)	3133EMLR1	4,000,000.00	4,000,000.00	4,000,000.00	12/24/20	12/23/25	1,825	0.50964%	0.50000%
2020-179	FREDDIE MAC (FHLMC)	3134GW4Z6	4,000,000.00	3,719,760.00	4,000,000.00	10/27/20	10/27/25	1,826	0.55076%	0.54000%
2020-141	FREDDIE MAC (FHLMC)	3134GWKL9	2,000,000.00	1,873,880.00	2,000,000.00	08/12/20	08/12/25	1,826	0.60372%	0.60000%
2020-161	FREDDIE MAC (FHLMC)	3134GWP75	2,000,000.00	1,869,320.00	2,000,000.00	09/23/20	09/23/25	1,826	0.62632%	0.62500%
2020-168	FREDDIE MAC (FHLMC)	3134GWVW5	2,000,000.00	1,860,280.00	2,000,000.00	09/30/20	09/30/25	1,826	0.50397%	0.50000%
20197	FREDDIE MAC (FHLMC)	3134GXCH5	4,000,000.00	3,759,040.00	4,000,000.00	11/25/20	11/25/25	1,826	0.61026%	0.60000%
20198	FREDDIE MAC (FHLMC)	3134GXCS1	4,000,000.00	3,762,320.00	4,000,000.00	11/25/20	11/25/25	1,826	0.63125%	0.62500%
20201	FREDDIE MAC (FHLMC)	3134GXDM3	4,000,000.00	3,709,840.00	4,000,000.00	12/01/20	12/01/25	1,826	0.63022%	0.62500%
20218	FREDDIE MAC (FHLMC)	3134GXJH8	4,000,000.00	3,892,560.00	4,000,000.00	12/29/20	12/29/23	1,095	0.22029%	0.22000%
20221	FREDDIE MAC (FHLMC)	3134GXJJ4	4,000,000.00	3,839,720.00	4,000,000.00	12/28/20	06/28/24	1,278	0.32122%	0.32000%
20222	FREDDIE MAC (FHLMC)	3134GXJK1	4,000,000.00	3,805,800.00	4,000,000.00	12/30/20	09/30/24	1,370	0.36158%	0.36000%
20228	FANNIE MAE (FNMA)	3135G05X7	1,997,304.04	1,863,680.00	2,000,000.00	12/24/20	08/25/25	1,705	0.38073%	0.37500%
2020-180	FANNIE MAE (FNMA)	3135G06B4	2,000,000.00	1,866,220.00	2,000,000.00	10/22/20	10/22/25	1,826	0.56581%	0.56000%
20212	FANNIE MAE (FNMA)	3135G06K4	2,000,000.00	1,873,000.00	2,000,000.00	12/17/20	12/17/25	1,826	0.65524%	0.65000%
20231	FANNIE MAE (FNMA)	3135G06Q1	6,009,003.29	5,590,320.00	6,000,000.00	12/30/20	12/30/25	1,826	0.64577%	0.64000%
20210	FANNIE MAE (FNMA)	3135GA6J5	2,000,000.00	1,941,260.00	2,000,000.00	12/07/20	12/07/23	1,095	0.32020%	0.32000%
20224	FANNIE MAE (FNMA)	3135GAC25	4,000,000.00	3,828,560.00	4,000,000.00	12/24/20	09/24/24	1,370	0.31115%	0.31000%
2020-185	FANNIE MAE (FNMA)	3136G46K4	4,000,000.00	3,744,960.00	4,000,000.00	10/28/20	07/28/25	1,734	0.50541%	0.50000%
20190	FANNIE MAE (FNMA)	3136G46N8	4,000,000.00	3,747,160.00	4,000,000.00	11/02/20	10/29/25	1,822	0.60522%	0.60000%
2020-137	FANNIE MAE (FNMA)	3136G4C43	4,000,000.00	3,765,240.00	4,000,000.00	08/14/20	08/14/25	1,826	0.65295%	0.65000%
2020-136	FANNIE MAE (FNMA)	3136G4D75	4,000,000.00	3,747,600.00	4,000,000.00	07/30/20	07/29/25	1,825	0.60386%	0.60000%
2020-134	FANNIE MAE (FNMA)	3136G4G31	4,000,000.00	3,766,640.00	4,000,000.00	07/30/20	07/20/25	1,816	0.65277%	0.65000%
2020-140	FANNIE MAE (FNMA)	3136G4G98	2,000,000.00	1,876,160.00	2,000,000.00	08/12/20	08/12/25	1,826	0.56476%	0.56000%
2020-149	FANNIE MAE (FNMA)	3136G4H71	1,999,729.24	1,871,820.00	2,000,000.00	08/18/20	08/18/25	1,826	0.50565%	0.50000%
2020-150	FANNIE MAE (FNMA)	3136G4N74	2,000,000.00	1,871,900.00	2,000,000.00	08/21/20	08/21/25	1,826	0.56486%	0.56000%
2020-155	FANNIE MAE (FNMA)	3136G4X32	2,000,000.00	1,872,060.00	2,000,000.00	08/26/20	08/26/25	1,826	0.60380%	0.60000%
2020-123	FANNIE MAE (FNMA)	3136G4ZR7	4,000,000.00	3,772,360.00	4,000,000.00	07/21/20	07/21/25	1,826	0.70020%	0.70000%
21050	FEDERAL HOME LOAN BANK (FHLB)	3130AMKB7	4,000,000.00	3,786,520.00	4,000,000.00	05/26/21	05/26/26	1,826	1.05000%	1.05000%
21052	FEDERAL HOME LOAN BANK (FHLB)	3130AMMQ2	3,000,000.00	2,823,900.00	3,000,000.00	06/08/21	06/08/26	1,826	0.91000%	0.91000%
21054	FEDERAL HOME LOAN BANK (FHLB)	3130AMPJ5	2,000,000.00	1,884,720.00	2,000,000.00	06/16/21	06/16/26	1,826	0.95000%	0.95000%
21066	FEDERAL HOME LOAN BANK (FHLB)	3130AMT28	2,000,000.00	1,887,160.00	2,000,000.00	06/30/21	06/30/26	1,826	1.00000%	1.00000%
21082	FEDERAL HOME LOAN BANK (FHLB)	3130ANPE4	4,000,000.00	3,764,880.00	4,000,000.00	08/26/21	08/26/25	1,461	0.70000%	0.70000%
21085	FEDERAL FARM CREDIT BANK (FFCB)	3133EM3T7	3,997,346.66	3,737,200.00	4,000,000.00	09/01/21	09/01/26	1,826	0.88500%	0.87000%
21089	FEDERAL HOME LOAN BANK (FHLB)	3130ANTP5	2,000,000.00	1,916,440.00	2,000,000.00	09/16/21	09/16/24	1,096	0.50000%	0.50000%
21090	FEDERAL HOME LOAN BANK (FHLB)	3130ANRR3	4,000,000.00	3,773,240.00	4,000,000.00	09/17/21	09/17/26	1,826	1.00000%	1.00000%
21112	FEDERAL HOME LOAN BANK (FHLB)	3130APRD9	2,000,000.00	1,916,440.00	2,000,000.00	11/16/21	05/16/25	1,277	1.03000%	1.03000%
21113	FEDERAL HOME LOAN BANK (FHLB)	3130APQM0	2,000,000.00	1,930,400.00	2,000,000.00	11/18/21	11/18/24	1,096	1.00000%	1.00000%

SUTTER COUNTY
INVESTMENT PORTFOLIO
March 31, 2022



TREASURY						DATE	DATE	TOTAL DAYS		
NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	MATURES	INVESTED	CURRENTLY YIELD	RATE
21118	FEDERAL FARM CREDIT BANK (FFCB)	3133ENFR6	4,250,000.00	4,086,417.50	4,250,000.00	12/01/21	12/01/25	1,461	1.34000%	1.34000%
21121	FEDERAL HOME LOAN BANK (FHLB)	3130AQ5P4	2,000,000.00	1,923,460.00	2,000,000.00	12/30/21	12/30/26	1,826	1.61000%	1.61000%
21125	FEDERAL FARM CREDIT BANK (FFCB)	3133ENHC7	4,000,000.00	3,825,200.00	4,000,000.00	12/16/21	12/14/26	1,824	1.60000%	1.59986%
21127	FEDERAL HOME LOAN BANK (FHLB)	3130APVC6	3,648,280.81	3,494,327.50	3,650,000.00	12/16/21	12/01/26	1,811	1.37500%	1.38543%
21128	FEDERAL HOME LOAN BANK (FHLB)	3130AQDD2	2,500,000.00	2,389,300.00	2,500,000.00	12/30/21	12/30/26	1,826	1.45000%	1.45000%
21129/21132	FEDERAL FARM CREDIT BANK (FFCB)	3133ENHV5	4,000,000.00	3,841,320.00	4,000,000.00	12/22/21	06/22/26	1,643	1.39000%	1.39000%
21130	FEDERAL FARM CREDIT BANK (FFCB)	3133ENJC5	4,000,000.00	3,760,640.00	4,000,000.00	12/22/21	12/22/26	1,826	1.29000%	1.29000%
22002	FEDERAL FARM CREDIT BANK (FFCB)	3133ENKG4	3,978,940.27	3,806,600.00	4,000,000.00	01/12/22	01/11/27	1,825	1.58491%	1.47000%
22004	FEDERAL FARM CREDIT BANK (FFCB)	3133ENLD0	4,000,000.00	3,846,760.00	4,000,000.00	01/26/22	01/26/26	1,461	1.53000%	1.53000%
22003	FEDERAL HOME LOAN BANK (FHLB)	3130AQKM4	4,000,000.00	3,862,360.00	4,000,000.00	01/28/22	01/28/27	1,826	1.75000%	1.75000%
22009	FEDERAL HOME LOAN BANK (FHLB)	3133OAAQWC3	3,500,000.00	3,412,605.00	3,500,000.00	02/28/22	02/24/27	1,822	2.05000%	2.05000%
TOTAL AGENCY NOTES			179,876,271.21	167,002,875.00	179,900,000.00					
MEDIUM TERM NOTES										
2019-144	AIR PROD & CHEM (APD)	009158AV8	2,055,216.02	2,026,120.00	2,000,000.00	12/10/19	07/31/24	1,695	3.08989%	3.35000%
20230	AMERICAN HONDA FINANCE (HNDA)	02665WDL2	4,064,311.68	3,773,400.00	4,000,000.00	12/28/20	07/08/25	1,653	1.19346%	1.20000%
2020-166/176	AMERICAN HONDA FINANCE (HNDA)	02665WDN8	7,020,937.05	6,525,820.00	7,000,000.00	09/24/20	09/10/25	1,812	1.00682%	1.00000%
20220	APPLE INC. (AAPL)	037833DT4	2,039,480.15	1,911,880.00	2,000,000.00	12/16/20	05/11/25	1,607	1.11585%	1.12500%
20215	BANK OF AMERICA CORP (BAC)	06048WK41	3,997,051.35	3,646,120.00	4,000,000.00	12/10/20	11/25/25	1,811	0.66286%	0.65000%
20211	BANK OF AMERICA CORP (BAC)	06048WK58	4,000,000.00	3,828,200.00	4,000,000.00	12/18/20	12/18/23	1,095	0.40434%	0.40000%
20223	CATERPILLAR FINL SERVICE (CAT)	14912L5X5	2,109,888.74	2,049,620.00	2,000,000.00	12/16/20	11/24/23	1,073	3.43993%	3.75000%
2020-080	CATERPILLAR FINL SERVICE (CAT)	14912L6C0	2,091,100.40	2,032,340.00	2,000,000.00	05/01/20	06/09/24	1,500	3.03985%	3.30000%
20229	CATERPILLAR FINL SERVICE (CAT)	14913R2H9	4,028,495.38	3,721,880.00	4,000,000.00	12/28/20	11/13/25	1,781	0.81050%	0.80000%
20209	JOHN DEERE CAPITAL CORP (DE)	24422EVH9	1,004,458.45	982,110.00	1,000,000.00	12/04/20	07/05/23	943	0.69356%	0.70000%
21008	JOHN DEERE CAPITAL CORP (DE)	24422EVK2	3,999,816.12	3,711,240.00	4,000,000.00	02/01/21	01/15/26	1,809	0.71271%	0.50000%
21063	BANK OF AMERICA CORP (BAC)	06048WM49	2,000,000.00	1,863,960.00	2,000,000.00	06/15/21	06/15/26	1,826	1.00000%	1.00000%
2019-150	WALT DISNEY COMPANY (DIS)	254687FK7	1,990,349.96	1,964,340.00	2,000,000.00	12/10/19	08/30/24	1,725	1.68735%	1.75000%
2019-143	ESTEE LAUDER CO. (EL)	29736RAN0	2,002,941.96	1,969,220.00	2,000,000.00	12/10/19	12/01/24	1,818	1.90616%	2.00000%
2020-096	HONEYWELL INTERNATIONAL (HON)	438516CB0	2,029,931.41	1,928,020.00	2,000,000.00	06/04/20	06/01/25	1,823	1.32424%	1.35000%
2020-153	JP MORGAN CHASE & CO (JPM)	48128GV98	2,000,000.00	1,826,100.00	2,000,000.00	08/28/20	08/28/25	1,826	0.77408%	0.75000%
20225	JP MORGAN CHASE & CO (JPM)	48128GY53	2,000,000.00	1,794,460.00	2,000,000.00	12/22/20	12/22/25	1,826	0.83899%	0.82500%
2020-093	ORACLE CORP (ORCL)	68389XBT1	2,086,280.76	1,955,600.00	2,000,000.00	06/01/20	04/01/25	1,765	2.36561%	2.50000%
2019-123	SIMON PROP GP LP (SPG)	828807CR6	4,114,581.84	4,062,440.00	4,000,000.00	11/01/19	02/01/24	1,553	3.47123%	3.75000%
2020-079	TOYOTA MOTOR CREDIT CORP	89236TDK8	2,026,711.62	1,994,040.00	2,000,000.00	05/01/20	10/18/23	1,265	2.14795%	2.25000%
2017-086	TOYOTA MOTOR CREDIT CORP	89236TEA9	2,000,000.00	2,002,380.00	2,000,000.00	08/03/17	06/26/22	1,788	0.50365%	0.46788%
2019-122	UNITED PARCEL SERVICE (UPS)	911312BT2	4,011,806.68	3,987,440.00	4,000,000.00	11/01/19	09/01/24	1,766	2.09072%	2.20000%
2017-071	WELLS FARGO & COMPANY (WFC)	95000N2L2	2,000,000.00	2,003,920.00	2,000,000.00	06/27/17	06/27/22	1,826	0.95422%	0.93325%
2020-074	WELLS FARGO & COMPANY (WFC)	95001D6U9	1,000,000.00	989,280.00	1,000,000.00	04/30/20	04/30/23	1,095	2.13869%	2.15000%
2020-075	WELLS FARGO & COMPANY (WFC)	95001D6W5	2,000,000.00	1,947,240.00	2,000,000.00	04/30/20	04/30/25	1,826	2.48744%	2.50000%
21081	BANK OF AMERICA CORP (BAC)	06048WN22	2,000,000.00	1,810,560.00	2,000,000.00	08/26/21	08/26/26	1,826	1.25000%	1.25000%
21106	JP MORGAN CHASE & CO (JPM)	48128GSU0	2,000,000.00	1,828,800.00	2,000,000.00	10/29/21	10/29/26	1,826	1.48000%	1.48000%
21115	JP MORGAN CHASE & CO (JPM)	48130UZH1	4,000,000.00	4,000,000.00	4,000,000.00	11/30/21	11/30/26	1,826	1.50000%	1.50000%
21120	PUBLIC STORAGE (PSA)	74460DAG4	3,487,259.25	3,277,645.95	3,495,000.00	12/03/21	11/09/26	1,802	1.50000%	1.50000%
21124	TOYOTA MOTOR CREDIT CORP	89236TGL3	4,086,091.53	3,928,760.00	4,000,000.00	12/15/21	10/07/24	1,027	2.00000%	1.13000%
22011	HONEYWELL INTERNATIONAL (HON)	438516BL9	2,030,364.72	1,970,160.00	2,000,000.00	02/14/22	11/01/26	1,721	2.13199%	2.50000%
22012	PUBLIC STORAGE (PSA)	74460WAA5	3,809,645.14	3,697,440.00	4,000,000.00	02/14/22	02/15/26	1,462	2.16210%	0.87500%
TOTAL MEDIUM TERM NOTES			89,086,720.21	79,342,935.95	88,495,000.00					
TOTAL POOL INVESTMENTS			343,272,393.82	329,735,418.35	342,704,402.40	AVERAGE		1,602	1.06278%	1.05474%

Transactions
For the Month ended

March 31, 2022

Treasury Number	CUSIP CONF#	Settlement Date	Broker	Asset	Rate / COUPON	Purchase at Cost	Sale / Call	Maturities	Coupon Received
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MANAGED FUNDS

22017	STMT	3/4/2022	CAMP	CAMP INTEREST	0.0500%	502.19			502.19
22018	1659614	3/18/2022	LAIF	LAIF WITHDRAW	0.2200%		4,000,000.00		
22019	1659904	3/25/2022	LAIF	LAIF DEPOSIT	0.3300%	10,000,000.00			
22020	1660093	3/29/2022	LAIF	LAIF DEPOSIT	0.3300%	10,000,000.00			
22021	1660194	3/30/2022	LAIF	LAIF DEPOSIT	0.3300%	10,000,000.00			
						<u>30,000,502.19</u>	<u>4,000,000.00</u>		<u>502.19</u>

PURCHASES/SALES/CALLS/MATURITIES

2017-022		3/29/2022	V.SPARKS	FANNIE MAE			2,000,000.00		21,700.00
						<u>0.00</u>	<u>2,000,000.00</u>	<u>0.00</u>	<u>21,700.00</u>

COUPONS

2019-122	911312BT2	3/1/2022		UNITED PARCEL SERVICE	2.2000%				44,000.00
21085	3133EM3T7	3/1/2022		FEDERAL FARM CR BK	0.8700%				17,400.00
2020-176/166	02665WDN8	3/10/2022		AMERICAN HONDA FIN	1.0000%				35,000.00
21089	3130ANTP5	3/16/2022		FEDERAL HOME LN BK	0.5000%				5,000.00
21090	3130ANRR3	3/17/2022		FEDERAL HOME LN BK	1.0000%				20,000.00
20211	06048WK58	3/18/2022		BANK AMER CORP (MTN)	0.4000%				4,000.00
2020-161	3134GWP75	3/23/2022		FEDERAL HOME LN BK	0.6250%				6,250.00
2017-071	95000N2L2	3/28/2022		WELLS FARGO & CO	2.5000%				4,598.75
2020-169	3133EMBE1	3/28/2022		FEDERAL FARM CR BK	0.3000%				3,000.00
2017-086	89236TEA9	3/29/2022		TOYOTA MTR CR	0.4698%				2,348.75
2017-022	3136G4MQ3	3/29/2022		FEDERAL NATL MTG	2.1700%				21,700.00
2020-168	3134GWWS1	3/30/2022		FEDERAL HOME LN BK	0.5000%				5,000.00
Total coupons from bonds									<u>168,297.50</u>
Total coupons received this period									<u>190,499.69</u>

Total portfolio activity	<u>30,000,502.19</u>	<u>6,000,000.00</u>	<u>0.00</u>
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Reconciliation

Total Change due to activity		24,000,502.19
Net accretion and amortization of premiums and discounts		(75,589.18)
Portfolio balance	February 28, 2021	<u>319,347,480.81</u>
Total Pool Portfolio	March 31, 2022	<u>343,272,393.82</u>

Agenda Item No. 13.3

BOARD AGENDA ITEM: Quarterly Report of Surplus Property

BOARD MEETING DATE: June 15, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Lindsay Linker

 X Reports/Presentation

SUBMITTED BY:

 Information

Ron Sherrod

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

In accordance with Board Policy 3270, the County Superintendent of Schools prepares and presents a quarterly report to the Board of items under \$25,000 in value that are being declared surplus.

NIC
5/5/17

6-1-2022

6-1-2022

DF:

BOARD AGENDA ITEM: Facilities Update

DATE OF BOARD MEETING: June 15, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Ron Sherrod

 Reports/Presentation

SUBMITTED BY:

 x Information

Ron Sherrod

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

A monthly update on facilities will be presented to the Board.

Agenda Item No. 14.0

BOARD AGENDA ITEM: Ballot for the Proposed Levy of New Assessments for the Feather River West Levee Financing Authority (FRWLFA) and Maintenance Assessment District. Assessor's Parcel Numbers: 63-010-134

BOARD MEETING DATE: June 15, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

✓ Action

Maggie Nicoletti

 Reports/Presentation

SUBMITTED BY:

 Information

Superintendent Tom Reusser

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

This ballot is for the property designated as Assessor's Parcel Numbers: 63-010-134.

The ballot is for the proposed levy of new assessments for the FRWLA Operations and Maintenance Assessment District to fund the ongoing special benefit expenses associated with the Operation, Maintenance, Repair, Rehabilitation and Replacement (OMRR&R) program associated with the west Feather River levees as described in the accompanying notice (notice attached herewith).



OFFICIAL ASSESSMENT BALLOT

Feather River West Levee Financing Authority ("FRWLFA")

FRWLFA Operations and Maintenance Assessment District

This Ballot is for the property designated as Assessor's Parcel Numbers: **63-010-134**

This is your official property owner assessment ballot for the proposed levy of new assessments for the FRWLFA Operations and Maintenance Assessment District ("District") to fund the ongoing special benefit expenses associated with the Operation, Maintenance, Repair, Rehabilitation, and Replacement ("OMRR&R") program associated with the west Feather River levees as described in the accompanying Notice and described more fully in the Engineer's Report, which is on file with the FRWLFA Board Clerk. This balloting process was initiated on April 20, 2022 and approved by the Board of Directors.

*****AUTO**5-DIGIT 95991 21555 T38



SUTTER CO BOARD OF EDUCATION
970 KLAMATH LN
YUBA CITY, CA 95993-8961

To complete your ballot, mark an (X) in the voting square next to the word "YES" or next to the word "NO" below, sign and date the ballot, and return the entire ballot to the FRWLFA Board Clerk. If you wrongly mark, tear, or deface this ballot, return it to the FRWLFA Board Clerk with a request for a replacement ballot. All completed ballots must be received by the FRWLFA Board Clerk no later than the close of testimony at the public hearing scheduled for June 22, 2022.

Assessor's Parcel Number:

63-010-134

Proposed Balloted Maximum Assessment Rate:

\$0.00050445 per FDRB

Your Parcels Balloted Maximum Assessment Amount:

\$ 33.12

This is an annual assessment that is collected as part of your County property tax bill. The amount assessed each fiscal year shall be based on the net expenses to be assessed, but the assessments may not exceed the Proposed New Maximum Assessment Rate shown above plus the annual inflation adjustment without the approval of the property owners.

☐ **YES — IN FAVOR OF THE ASSESSMENT** proposed for the District and the new assessment for my property shown above including the annual inflation adjustment equal to the lesser of 4% or the annual percentage increase of the Local Consumer Price Index (CPI) for "All Urban Consumers" for the San Francisco-Oakland-Hayward, California area.



☐ **NO — OPPOSED TO THE ASSESSMENT** proposed for the District and the new assessment for my property shown above including the annual inflation adjustment equal to the lesser of 4% or the annual percentage increase of the Local Consumer Price Index (CPI) for "All Urban Consumers" for the San Francisco-Oakland-Hayward, California area.



I hereby declare, under penalty of perjury, that I am the record owner of the property (Assessor's Parcel Number) identified on this ballot or I am the authorized representative of that record owner.

Signed _____

Date _____

Please see the back of this sheet for information about your assessment ballot and instructions for completion and delivery of the assessment ballot.

BALLOT

**INFORMATION ABOUT YOUR ASSESSMENT BALLOT AND
INSTRUCTIONS FOR COMPLETION AND DELIVERY OF ASSESSMENT BALLOT**

**Feather River West Levee Financing Authority
("FRWLFA")
FRWLFA Operations and Maintenance Assessment District**

To Cast Your Ballot: Prior to the public hearing, completed ballots may be mailed to the FRWLFA Board Clerk at the address indicated below or personally delivered to the Levee District 1 Office located at 243 Second Street, Yuba City California, Monday through Friday between 8 AM and 5 PM. A return envelope has been provided for your convenience that is addressed to the FRWLFA Board Clerk. You may also personally present completed ballots to the FRWLFA Board Clerk at the public hearing on June 22, 2022, at the Yuba City Council Chambers at 1201 Civic Center Boulevard, Yuba City, California. If you return your ballot by mail, please be sure to allow time for mail delivery. The FRWLFA Board Clerk must receive all ballots no later than the end of the public testimony portion of the public hearing on June 22, 2022. If you damage or misplace your ballot, a replacement ballot can be obtained by calling the FRWLFA Hotline at (800) 401-8302 or emailing info@frwlfa.org.

All submitted ballots must be clearly marked to indicate either "Yes — In Favor of assessment" or "No — Opposed to the assessment" and signed; otherwise, the ballot will be rejected and not counted. To ensure the privacy of your ballot prior to the ballot tabulation, please return your ballot in the envelope provided, or in a sealed envelope that indicates that a ballot is enclosed by noting on the front of the envelope "Assessment Ballot, Do Not Open".

A ballot previously submitted may be withdrawn at any time prior to the close of the public hearing by request to the FRWLFA Board Clerk by the person(s) that signed the submitted ballot. An assessment ballot may be changed at any time prior to the end of the public hearing by requesting a withdrawal of the previous ballot and requesting a replacement ballot. Only the person(s) signing the ballot may make such a request. The replacement ballot must be received by the FRWLFA Board Clerk prior to the deadline set forth herein.

If you have questions: Should you have any questions prior to the public hearing, please leave a message on the FRWLFA Hotline at (800) 401-8302 or email info@frwlfa.org, and FRWLFA staff will respond promptly.

Feather River West Levee Financing Authority
Attn: FRWLFA Board Clerk
P.O. Box M
Yuba City, CA 95991

*Completed ballots MUST be received by the FRWLFA Board Clerk no later than the close of the public testimony portion of the public hearing, which is scheduled to begin on **Wednesday, June 22nd at 2:00 p.m.**, in the Yuba City Council Chambers, located at 1201 Civic Center Boulevard, Yuba City, California*

How to cast your ballot:

1.  **Check
Yes or No**
2.  **Sign and
date it**
3.  **Return to the FRWLFA Board Clerk on or before the
Public Hearing on, June 22, 2022, in accordance with the
deadlines referenced above**



NOTICE OF PUBLIC HEARING AND ASSESSMENT BALLOT PROCEDURE REGARDING THE PROPOSED FORMATION AND NEW ASSESSMENTS

Feather River West Levee Financing Authority FRWLFA Operations and Maintenance Assessment District

Purpose of this Notice

The purpose of this notice that includes both this document and the accompanying Assessment Ballot, is:

- to provide information to the record owners of property within the jurisdiction of the Feather River West Levee Financing Authority ("FRWLFA"), regarding proceedings being undertaken by FRWLFA for the formation of the **FRWLFA Operations and Maintenance Assessment District** ("District") and to levy annual assessments for this District which includes your property; and
- to transmit an Assessment Ballot to the owners of property within the proposed District, to enable such owner or owners to express support or opposition to the proposed assessment on such property, by completing and returning the accompanying Assessment Ballot; and,
- to identify the time and place of the scheduled public hearing on these matters and to provide instructions to assist the owners of property in completing and returning the Assessment Ballot.

Reason for the Assessment

The Feather River West Levee Financing Authority (FRWLFA) is a joint powers agency of Levee District 1 ("LD1"); Levee District 9 ("LD9") and Sutter County. The purpose of FRWLFA and the proposed new assessment on properties within its boundaries is to provide a stable revenue source to fund the ongoing special benefit expenses associated with the Operation, Maintenance, Repair, Rehabilitation, and Replacement ("OMRR&R") program for the west Feather River levees within the jurisdictions of LD1, LD9, and Maintenance Area 3 within Sutter County (hereafter collectively referred to as the "FRWLFA Levees"). The FRWLFA Levees consist of twenty-seven (27) miles of the west Feather River levee improvements from Paseo Road south to the confluence of the Sutter Bypass that must be maintained in compliance with strict State and Federal standards and regulations. The OMRR&R of these levee improvements are considered a particular and distinct special benefit to properties within the proposed District and the assessments are intended to support the ongoing maintenance associated with the FRWLFA Levees.

Basis upon which the assessments are calculated

The estimated annual OMRR&R program costs are allocated to parcels within the District based on a benefit formula that equitably distributes those costs in proportion to the special benefit of each parcel. A calculated Flood Damage Reduction Benefit ("FDRB") that reflects each parcel's special benefit is established based on specific parcel characteristics including land use category, parcel size (acreage), building/structure size (square footage), and relative flood depth (flood depth range/zone). For this District, the properties to be assessed may be categorized as Agricultural (Orchard & Non Orchard); Commercial (Public & Private); Industrial (Public & Private); Residential (Mobile Home, Multi Family, & Single Family); and Vacant (Commercial, Industrial, Public, & Residential) properties. The total eligible special benefit expenses ("Balance to Levy"), is divided by the total calculated FDRB of all special benefiting parcels within the District. The result of this calculation establishes an assessment rate per Flood Damage Reduction Benefit ("Levy per FDRB" or "Assessment Rate"). This Assessment Rate multiplied by each parcel's calculated FDRB equals each parcel's annual assessment amount.

$$\begin{aligned} \text{Total Balance to Levy} / \text{Total FDRB} &= \text{Levy per FDRB (Assessment Rate)} \\ \text{Levy per FDRB} \times \text{Parcel's calculated FDRB} &= \text{Parcel Assessment Amount} \end{aligned}$$

The proposed assessment for your property is listed on the enclosed ballot. Utilizing the Assessment Calculator, available at www.frwlfa.org you can enter your parcel number or physical address to find your parcel's land use category, structure footprint (square feet), property size (acreage), and flood depth zone. A more detailed description of the OMRR&R program, the FRWLFA Levees, and basis upon which the assessments have been calculated is in the Engineer's Report, which is on file with the FRWLFA Board Clerk and available at www.frwlfa.org.

The Total Annual Assessment Proposed to be Charged

The total annual amount of the assessments being balloted to properties within District is **\$1,931,321.39**. This total amount balloted divided by the total calculated Flood Damage Reduction Benefit ("FDRB") of 3,828,571,338 for all parcels results in a proposed new assessment rate of **\$0.00050445** per FDRB (Maximum Assessment Rate for Fiscal Year 2022/2023). The amount of the proposed assessment identified on the accompanying Assessment Ballot as "Your Parcel's Balloted Assessment Amount" is based upon this Maximum Assessment Rate and your property's proportional special benefit based on your parcel's FDRB assignment.

Inflationary Adjustment

Because the cost of servicing and maintaining the FRWLFA Levees are impacted by inflation over time, the proposed maximum assessment rate of \$0.00050445 per FDRB and your parcel's corresponding assessment includes an annual inflationary adjustment based on the lesser of four percent (4%) or the percentage increase in the Consumer Price Index (CPI) for All Urban Consumers (CPI-U), established for the San Francisco-Oakland-Hayward, California area, all items, base period 1982-84=100, as developed and defined by the U.S. Bureau of Labor Statistics. The CPI-U used shall be for the 12-month percent change in the Annual Data. As part of your support or opposition to the assessment described in this notice and presented on the accompanying Assessment Ballot, you are also indicating your support or opposition to this annual inflationary adjustment that may be applied to future assessments. If the assessment is approved, this annual inflationary adjustment shall be applied annually commencing in fiscal year 2023/2024.

Duration of the Assessments

If approved, the proposed assessment plus inflationary adjustment indicated on the accompanying ballot may be assessed and appear on your 2023/2024 property tax bill. At the FRWLFA Board of Directors' discretion, a lesser amount may be assessed. Because the proposed assessments will provide annual funding for the ongoing maintenance and operation of the FRWLFA Levees, there is no sunset (no end date) on the assessments, but the annual budget and assessments shall be presented at a public hearing each fiscal year, which is open to the public for comment and testimony.

Public Hearing

Notice is hereby given that a public hearing regarding the proposed District and assessment amounts will be held during a scheduled meeting of the Feather River West Levee Financing Authority Board of Directors, in the Yuba City Council Chambers at Yuba City Hall, located at 1201 Civic Center Boulevard, Yuba City, California, on the following date and commencing at the following time:

Wednesday, June 22, 2022, starting at 2:00 P.M.

The Board of Directors shall consider all objections and protests, if any, to the proposed District and assessment which has been deemed necessary for the operation, maintenance, repair, rehabilitation, and replacement program for the FRWLFA Levees. Any interested person shall be permitted to present written and oral testimony regarding these proceedings. The Board of Directors may impose reasonable time limits on both the length of the entire public hearing and the length of each interested person's oral testimony. The Board of Directors may also continue the public hearing.

Protest Provisions

Pursuant to California Constitution Article XIID, Section 4 (e), at the Public Hearing, the Board of Directors shall consider all protests against the proposed assessment. In addition to the property owner assessment ballots, written protests regarding the District and assessments may be filed with the FRWLFA Board Clerk prior to or during the Public Hearing. The FRWLFA Board shall not impose an assessment and will abandon the formation of the District, if there is a majority protest, as calculated below.

Assessment Ballot

The amount of the assessment identified on the accompanying Assessment Ballot as "Your Parcel's Balloted Assessment Amount" represents your parcel's proportional special benefit of the total amount being balloted at the maximum assessment rate. Any time before the end of the Public Hearing, you may submit the Assessment Ballot to the FRWLFA Board Clerk. To do so: mark the Ballot either " YES — IN FAVOR OF THE ASSESSMENT" or " NO — OPPOSED TO THE ASSESSMENT", sign the Ballot, seal the Ballot in the enclosed return envelope, and mail or deliver it to the FRWLFA Board Clerk. If you do not use the envelope provided, the return envelope should have the words "ASSESSMENT BALLOT, DO NOT OPEN" printed on the outside to ensure it is not opened in advance of the Public Hearing. The Ballot may be submitted, changed or withdrawn at any time before the end of the Public Hearing. If you need a replacement Ballot, call the FRWLFA Hotline or email as listed below.

Any Ballot returned unmarked or unsigned, or not received by the FRWLFA Board Clerk before the end of the public hearing will be rejected and not counted. **The proposed District will be abandoned and a new assessment will not be imposed if the Ballots submitted in opposition to the assessment exceed the Ballots submitted in favor of the assessment, with each Ballot weighted according to the dollar amount of the assessment on the property to which that Ballot relates.** Only valid ballots received by the FRWLFA Board Clerk before the end of the public hearing shall be counted. In addition to the property owner assessment ballots, written protests regarding the District and assessments may be filed with the FRWLFA Board Clerk prior to or during the Public Hearing. Please ensure that your Assessor's Parcel Number (APN) listed on the accompanying Assessment Ballot is included on any written protest or correspondence so that your property can be correctly identified for the record.

Additional Information

For more information or to receive a replacement ballot, call the FRWLFA Hotline at (800) 401-8302 and leave a message or email FRWLFA at info@frwlfa.org.

Agenda Item No. 15.0

BOARD AGENDA ITEM: Ballot for the Proposed Levy of New Assessments for the Feather River West Levee Financing Authority (FRWLFA) and Maintenance Assessment District. Assessor's Parcel Numbers: 63-010-135

BOARD MEETING DATE: June 15, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Maggie Nicoletti

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Superintendent Tom Reusser

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

This ballot is for the property designated as Assessor's Parcel Numbers: 63-010-135.

The ballot is for the proposed levy of new assessments for the FRWLA Operations and Maintenance Assessment District to fund the ongoing special benefit expenses associated with the Operation, Maintenance, Repair, Rehabilitation and Replacement (OMRR&R) program associated with the west Feather River levees as described in the accompanying notice (notice attached herewith).



OFFICIAL ASSESSMENT BALLOT

Feather River West Levee Financing Authority ("FRWLFA")

FRWLFA Operations and Maintenance Assessment District

This Ballot is for the property designated as Assessor's Parcel Numbers: **63-010-135**

This is your official property owner assessment ballot for the proposed levy of new assessments for the FRWLFA Operations and Maintenance Assessment District ("District") to fund the ongoing special benefit expenses associated with the Operation, Maintenance, Repair, Rehabilitation, and Replacement ("OMRR&R") program associated with the west Feather River levees as described in the accompanying Notice and described more fully in the Engineer's Report, which is on file with the FRWLFA Board Clerk. This balloting process was initiated on April 20, 2022 and approved by the Board of Directors.

*****AUTO**5-DIGIT 95991 21556 T38



SUTTER CO BOARD OF EDUCATION
970 KLAMATH LN
YUBA CITY, CA 95993-8961

To complete your ballot, mark an (X) in the voting square next to the word "YES" or next to the word "NO" below, sign and date the ballot, and return the entire ballot to the FRWLFA Board Clerk. If you wrongly mark, tear, or deface this ballot, return it to the FRWLFA Board Clerk with a request for a replacement ballot. All completed ballots must be received by the FRWLFA Board Clerk no later than the close of testimony at the public hearing scheduled for June 22, 2022.

Assessor's Parcel Number:

63-010-135

Proposed Balloted Maximum Assessment Rate:

\$0.00050445 per FDRB

Your Parcels Balloted Maximum Assessment Amount:

\$ 45.22

This is an annual assessment that is collected as part of your County property tax bill. The amount assessed each fiscal year shall be based on the net expenses to be assessed, but the assessments may not exceed the Proposed New Maximum Assessment Rate shown above plus the annual inflation adjustment without the approval of the property owners.

☐ **YES — IN FAVOR OF THE ASSESSMENT** proposed for the District and the new assessment for my property shown above including the annual inflation adjustment equal to the lesser of 4% or the annual percentage increase of the Local Consumer Price Index (CPI) for "All Urban Consumers" for the San Francisco-Oakland-Hayward, California area.



☐ **NO — OPPOSED TO THE ASSESSMENT** proposed for the District and the new assessment for my property shown above including the annual inflation adjustment equal to the lesser of 4% or the annual percentage increase of the Local Consumer Price Index (CPI) for "All Urban Consumers" for the San Francisco-Oakland-Hayward, California area.



I hereby declare, under penalty of perjury, that I am the record owner of the property (Assessor's Parcel Number) identified on this ballot or I am the authorized representative of that record owner.

Signed _____

Date _____

Please see the back of this sheet for information about your assessment ballot and instructions for completion and delivery of the assessment ballot.

BALLOT

**INFORMATION ABOUT YOUR ASSESSMENT BALLOT AND
INSTRUCTIONS FOR COMPLETION AND DELIVERY OF ASSESSMENT BALLOT**

**Feather River West Levee Financing Authority
("FRWLFA")
FRWLFA Operations and Maintenance Assessment District**

To Cast Your Ballot: Prior to the public hearing, completed ballots may be mailed to the FRWLFA Board Clerk at the address indicated below or personally delivered to the Levee District 1 Office located at 243 Second Street, Yuba City California, Monday through Friday between 8 AM and 5 PM. A return envelope has been provided for your convenience that is addressed to the FRWLFA Board Clerk. You may also personally present completed ballots to the FRWLFA Board Clerk at the public hearing on June 22, 2022, at the Yuba City Council Chambers at 1201 Civic Center Boulevard, Yuba City, California. If you return your ballot by mail, please be sure to allow time for mail delivery. The FRWLFA Board Clerk must receive all ballots no later than the end of the public testimony portion of the public hearing on June 22, 2022. If you damage or misplace your ballot, a replacement ballot can be obtained by calling the FRWLFA Hotline at (800) 401-8302 or emailing info@frwlfa.org.

All submitted ballots must be clearly marked to indicate either "Yes — In Favor of assessment" or "No — Opposed to the assessment" and signed; otherwise, the ballot will be rejected and not counted. To ensure the privacy of your ballot prior to the ballot tabulation, please return your ballot in the envelope provided, or in a sealed envelope that indicates that a ballot is enclosed by noting on the front of the envelope "Assessment Ballot, Do Not Open".

A ballot previously submitted may be withdrawn at any time prior to the close of the public hearing by request to the FRWLFA Board Clerk by the person(s) that signed the submitted ballot. An assessment ballot may be changed at any time prior to the end of the public hearing by requesting a withdrawal of the previous ballot and requesting a replacement ballot. Only the person(s) signing the ballot may make such a request. The replacement ballot must be received by the FRWLFA Board Clerk prior to the deadline set forth herein.

If you have questions: Should you have any questions prior to the public hearing, please leave a message on the FRWLFA Hotline at (800) 401-8302 or email info@frwlfa.org, and FRWLFA staff will respond promptly.

Feather River West Levee Financing Authority
Attn: FRWLFA Board Clerk
P.O. Box M
Yuba City, CA 95991

*Completed ballots MUST be received by the FRWLFA Board Clerk no later than the close of the public testimony portion of the public hearing, which is scheduled to begin on **Wednesday, June 22nd at 2:00 p.m.**, in the Yuba City Council Chambers, located at 1201 Civic Center Boulevard, Yuba City, California*

How to cast your ballot:

1.  **Check
Yes or No**
2.  **Sign and
date it**
3.  **Return to the FRWLFA Board Clerk on or before the
Public Hearing on, June 22, 2022, in accordance with the
deadlines referenced above**



NOTICE OF PUBLIC HEARING AND ASSESSMENT BALLOT PROCEDURE REGARDING THE PROPOSED FORMATION AND NEW ASSESSMENTS

Feather River West Levee Financing Authority FRWLFA Operations and Maintenance Assessment District

Purpose of this Notice

The purpose of this notice that includes both this document and the accompanying Assessment Ballot, is:

- to provide information to the record owners of property within the jurisdiction of the Feather River West Levee Financing Authority ("FRWLFA"), regarding proceedings being undertaken by FRWLFA for the formation of the **FRWLFA Operations and Maintenance Assessment District** ("District") and to levy annual assessments for this District which includes your property; and
- to transmit an Assessment Ballot to the owners of property within the proposed District, to enable such owner or owners to express support or opposition to the proposed assessment on such property, by completing and returning the accompanying Assessment Ballot; and,
- to identify the time and place of the scheduled public hearing on these matters and to provide instructions to assist the owners of property in completing and returning the Assessment Ballot.

Reason for the Assessment

The Feather River West Levee Financing Authority (FRWLFA) is a joint powers agency of Levee District 1 ("LD1"); Levee District 9 ("LD9") and Sutter County. The purpose of FRWLFA and the proposed new assessment on properties within its boundaries is to provide a stable revenue source to fund the ongoing special benefit expenses associated with the Operation, Maintenance, Repair, Rehabilitation, and Replacement ("OMRR&R") program for the west Feather River levees within the jurisdictions of LD1, LD9, and Maintenance Area 3 within Sutter County (hereafter collectively referred to as the "FRWLFA Levees"). The FRWLFA Levees consist of twenty-seven (27) miles of the west Feather River levee improvements from Paseo Road south to the confluence of the Sutter Bypass that must be maintained in compliance with strict State and Federal standards and regulations. The OMRR&R of these levee improvements are considered a particular and distinct special benefit to properties within the proposed District and the assessments are intended to support the ongoing maintenance associated with the FRWLFA Levees.

Basis upon which the assessments are calculated

The estimated annual OMRR&R program costs are allocated to parcels within the District based on a benefit formula that equitably distributes those costs in proportion to the special benefit of each parcel. A calculated Flood Damage Reduction Benefit ("FDRB") that reflects each parcel's special benefit is established based on specific parcel characteristics including land use category, parcel size (acreage), building/structure size (square footage), and relative flood depth (flood depth range/zone). For this District, the properties to be assessed may be categorized as Agricultural (Orchard & Non Orchard); Commercial (Public & Private); Industrial (Public & Private); Residential (Mobile Home, Multi Family, & Single Family); and Vacant (Commercial, Industrial, Public, & Residential) properties. The total eligible special benefit expenses ("Balance to Levy"), is divided by the total calculated FDRB of all special benefiting parcels within the District. The result of this calculation establishes an assessment rate per Flood Damage Reduction Benefit ("Levy per FDRB" or "Assessment Rate"). This Assessment Rate multiplied by each parcel's calculated FDRB equals each parcel's annual assessment amount.

$$\begin{aligned} \text{Total Balance to Levy} / \text{Total FDRB} &= \text{Levy per FDRB (Assessment Rate)} \\ \text{Levy per FDRB} \times \text{Parcel's calculated FDRB} &= \text{Parcel Assessment Amount} \end{aligned}$$

The proposed assessment for your property is listed on the enclosed ballot. Utilizing the Assessment Calculator, available at www.frwlf.org you can enter your parcel number or physical address to find your parcel's land use category, structure footprint (square feet), property size (acreage), and flood depth zone. A more detailed description of the OMRR&R program, the FRWLFA Levees, and basis upon which the assessments have been calculated is in the Engineer's Report, which is on file with the FRWLFA Board Clerk and available at www.frwlf.org.

The Total Annual Assessment Proposed to be Charged

The total annual amount of the assessments being balloted to properties within District is \$1,931,321.39. This total amount balloted divided by the total calculated Flood Damage Reduction Benefit ("FDRB") of 3,828,571,338 for all parcels results in a proposed new assessment rate of **\$0.00050445** per FDRB (Maximum Assessment Rate for Fiscal Year 2022/2023). The amount of the proposed assessment identified on the accompanying Assessment Ballot as "Your Parcel's Balloted Assessment Amount" is based upon this Maximum Assessment Rate and your property's proportional special benefit based on your parcel's FDRB assignment.

Inflationary Adjustment

Because the cost of servicing and maintaining the FRWLFA Levees are impacted by inflation over time, the proposed maximum assessment rate of \$0.00050445 per FDRB and your parcel's corresponding assessment includes an annual inflationary adjustment based on the lesser of four percent (4%) or the percentage increase in the Consumer Price Index (CPI) for All Urban Consumers (CPI-U), established for the San Francisco-Oakland-Hayward, California area, all items, base period 1982-84=100, as developed and defined by the U.S. Bureau of Labor Statistics. The CPI-U used shall be for the 12-month percent change in the Annual Data. As part of your support or opposition to the assessment described in this notice and presented on the accompanying Assessment Ballot, you are also indicating your support or opposition to this annual inflationary adjustment that may be applied to future assessments. If the assessment is approved, this annual inflationary adjustment shall be applied annually commencing in fiscal year 2023/2024.

Duration of the Assessments

If approved, the proposed assessment plus inflationary adjustment indicated on the accompanying ballot may be assessed and appear on your 2023/2024 property tax bill. At the FRWLFA Board of Directors' discretion, a lesser amount may be assessed. Because the proposed assessments will provide annual funding for the ongoing maintenance and operation of the FRWLFA Levees, there is no sunset (no end date) on the assessments, but the annual budget and assessments shall be presented at a public hearing each fiscal year, which is open to the public for comment and testimony.

Public Hearing

Notice is hereby given that a public hearing regarding the proposed District and assessment amounts will be held during a scheduled meeting of the Feather River West Levee Financing Authority Board of Directors, in the Yuba City Council Chambers at Yuba City Hall, located at 1201 Civic Center Boulevard, Yuba City, California, on the following date and commencing at the following time:

Wednesday, June 22, 2022, starting at 2:00 P.M.

The Board of Directors shall consider all objections and protests, if any, to the proposed District and assessment which has been deemed necessary for the operation, maintenance, repair, rehabilitation, and replacement program for the FRWLFA Levees. Any interested person shall be permitted to present written and oral testimony regarding these proceedings. The Board of Directors may impose reasonable time limits on both the length of the entire public hearing and the length of each interested person's oral testimony. The Board of Directors may also continue the public hearing.

Protest Provisions

Pursuant to California Constitution Article XIID, Section 4 (e), at the Public Hearing, the Board of Directors shall consider all protests against the proposed assessment. In addition to the property owner assessment ballots, written protests regarding the District and assessments may be filed with the FRWLFA Board Clerk prior to or during the Public Hearing. The FRWLFA Board shall not impose an assessment and will abandon the formation of the District, if there is a majority protest, as calculated below.

Assessment Ballot

The amount of the assessment identified on the accompanying Assessment Ballot as "Your Parcel's Balloted Assessment Amount" represents your parcel's proportional special benefit of the total amount being balloted at the maximum assessment rate. Any time before the end of the Public Hearing, you may submit the Assessment Ballot to the FRWLFA Board Clerk. To do so: mark the Ballot either " YES — IN FAVOR OF THE ASSESSMENT" or " NO — OPPOSED TO THE ASSESSMENT", sign the Ballot, seal the Ballot in the enclosed return envelope, and mail or deliver it to the FRWLFA Board Clerk. If you do not use the envelope provided, the return envelope should have the words "ASSESSMENT BALLOT, DO NOT OPEN" printed on the outside to ensure it is not opened in advance of the Public Hearing. The Ballot may be submitted, changed or withdrawn at any time before the end of the Public Hearing. If you need a replacement Ballot, call the FRWLFA Hotline or email as listed below.

Any Ballot returned unmarked or unsigned, or not received by the FRWLFA Board Clerk before the end of the public hearing will be rejected and not counted. **The proposed District will be abandoned and a new assessment will not be imposed if the Ballots submitted in opposition to the assessment exceed the Ballots submitted in favor of the assessment, with each Ballot weighted according to the dollar amount of the assessment on the property to which that Ballot relates.** Only valid ballots received by the FRWLFA Board Clerk before the end of the public hearing shall be counted. In addition to the property owner assessment ballots, written protests regarding the District and assessments may be filed with the FRWLFA Board Clerk prior to or during the Public Hearing. Please ensure that your Assessor's Parcel Number (APN) listed on the accompanying Assessment Ballot is included on any written protest or correspondence so that your property can be correctly identified for the record.

Additional Information

For more information or to receive a replacement ballot, call the FRWLFA Hotline at (800) 401-8302 and leave a message or email FRWLFA at info@frwlfa.org.

BOARD AGENDA ITEM: Approval of COE Universal PreKindergarten support plan.

BOARD MEETING DATE: June 15, 2022

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Brian Gault, Kristi Johnson, Tonya
Beyers and Leslie Cena

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

The 2021–22 State Budget package established the UPK Planning and Implementation Grant Program as a state early learning initiative with the goal of expanding access to PreKindergarten (Pre-K) programs at local educational agencies (LEAs).

As a condition of receiving grant funds, state law requires each LEA to create a plan articulating how all children in the attendance area of the LEA will have access to full-day learning programs the year before K that meet the needs of parents, including through partnerships with the LEA’s expanded learning offerings, the After School Education and Safety (ASES) Program, the CSPP, Head Start programs, and other community-based early learning and care programs (EC Section 8281.5).

Under state law, the plan must be developed for consideration by the LEA’s governing board or body at a public meeting on or before June 30, 2022. **COEs are also required to develop and present a plan that describes how the COE is providing support for countywide planning and capacity building efforts for UPK planning and implementation (EC Section 8281.5).**

SCSOS is working alongside Yuba County Office of Education and the Childcare Planning Council of Yuba and Sutter Counties to support LEAs in the development and implementation of their Universal PreKindergarten Plans. The joint plan is being presented for approval.

Universal PreKindergarten Planning and Implementation Grant Program Countywide Planning and Capacity Document

**Sutter County Superintendent of Schools
Yuba County Office of Education**

June 2022



**Child Care
Planning Council**
of yuba and sutter counties



Universal PreKindergarten in California

Decades of research demonstrate that an early and strong foundation for learning matters. Children who have effective learning opportunities before Kindergarten (K) have an advantage in school and in life over children who do not, especially children with adverse childhood experiences. Children who attend quality preschool programs are more prepared for school in terms of their early literacy, language, and math skills, their executive function, and social-emotional development. In some cases, preschool participants are less likely to be identified for special education services or to be held back in elementary school than children who do not attend developmentally-informed preschool programs that include strong educational components.

California is poised to realize Universal PreKindergarten (UPK) for all four-year-old children, and to expand services for three-year-old children through bold leadership and the unprecedented investments in the Budget Act of 2021, including Universal Transitional Kindergarten (UTK) and expansion of the California State Preschool Program (CSPP).

The tumult of the COVID-19 pandemic accelerated a call to action to ensure a strong educational foundation for all children, emphasizing the critical role of our education system in supporting children and families' needs and how local flexibility fuels community capacity to meet their needs. California's leaders responded with historic investments in family support, child development and care, and education. Yet, as the 2020 Master Plan for Early Learning and Care highlights, realizing the promise of early childhood investments will require all partners—across early learning and care, early education, elementary education, and expanded learning and extended care communities—to work together to create a stronger system designed to meet the needs of the whole child and their families.

The California Universal PreKindergarten Planning and Implementation Grant Program – Overview of County Offices of Education Support Function

The 2021–22 State Budget package established the UPK Planning and Implementation Grant Program as a state early learning initiative with the goal of expanding access to PreKindergarten (Pre-K) programs at local educational agencies (LEAs). More information about this program is further outlined in the UPK Planning and Implementation Grant Program – LEA Planning Template (LEA Planning Template), which can be found on the California Department of Education's (CDE's) website at <https://www.cde.ca.gov/ci/gs/em/>.

Under the provisions of California *Education Code (EC)* Section 8281.5(c), grant funds are allocated to school districts, charter schools, and county offices of education (COEs) with K enrollment in specific years, according to a specified formula. In addition, funds are allocated to COEs to support countywide planning and capacity building around UPK.

These funds may be used for costs associated with providing countywide planning and capacity building services to help LEAs in their county create or expand CSPP or Transitional Kindergarten (TK) programs, or to establish or strengthen partnerships with other providers of Pre-K education within the LEA, including Head Start programs, to ensure that high-quality options are available for four-year-old children. Allowable costs include, but are not necessarily limited to, planning costs, hiring and recruitment costs, staff training and professional development, classroom materials, and supplies.

As a condition of receiving grant funds, state law requires each LEA to create a plan articulating how all children in the attendance area of the LEA will have access to full-day learning programs the year before K that meet the needs of parents, including through partnerships with the LEA's expanded learning offerings, the After School Education and Safety (ASES) Program, the CSPP, Head Start programs, and other community-based early learning and care programs (*EC* Section 8281.5).

Under state law, the plan must be developed for consideration by the LEA's governing board or body at a public meeting on or before June 30, 2022, after which the LEA must provide data, as specified by the State Superintendent of Public Instruction, to the CDE. **COEs are also required to develop and present a plan that describes how the COE is providing support for countywide planning and capacity building efforts for UPK planning and implementation (*EC* Section 8281.5). Additionally, COEs will be required to submit the required data questions outlined in this template. If a COE operates a TK and K program, it must also develop a UPK Plan and provide the CDE with required data as outlined in the LEA Planning Template.**

The CDE released the UPK Planning and Implementation Grant Program - COE Countywide Planning and Capacity Template to: (1) offer planning questions for COE consideration in developing comprehensive plans for supporting LEAs to plan and implement UPK that meet community and family needs, and (2) outline the data that will be required for submission to the CDE to meet the requirements of *EC* Section 8281.5.

COEs should develop plans for how they will support LEAs in their county to assess options, make decisions, and construct plans that address the required questions and consider the recommended questions found in this template. COEs should communicate with the LEAs in their county about the types of information, resources, and technical assistance the COE is able to offer to support the UPK planning process.

The California County Superintendents Educational Services Association (CCSESA) developed The Universal Prekindergarten Planning Toolkit: A Resource for County Offices of Education in California as a resource guide that can be found at https://ccsesa.org/?wpfb_dl=7924. It offers approaches and examples of how COEs can assist LEAs with planning for both UPK as well as preschool through third grade (P-3) continuum alignment and capacity building. The toolkit is a companion document to align with focus areas outlined in the LEA Planning Template. CCSESA also developed a UPK LEA Assessment Tool to support the ongoing planning process to expand access to Pre-K programs that can be found at https://ccsesa.org/?wpfb_dl=7925.

Key Considerations

Staffing County Office of Education Capacity for Planning, Communication, and Coordination
Local partnerships are critical to successful UPK implementation both at the district and county levels. COEs should play a key role in facilitating the development and strengthening of partnerships with local service providers in support of local UPK implementation that meets children and families' needs. Many funding opportunities available to support UPK implementation have been made available, and COEs are in a unique position to coordinate efforts across LEAs so that funding can achieve maximal impact. To that end, the CDE encourages COEs to include plans to hire personnel to focus on effective UPK implementation in their county including supporting communication and coordination with LEAs, extended learning and care programs and partners, other local service

providers, institutions of higher education (IHEs), and other community partners involved in UPK implementation related to planning, grant management, and implementation.

Transitional Kindergarten Implementation Timeline

As a condition of receipt of apportionment, school districts and charter schools must implement universally available TK for all four-year-old children by 2025–26 (EC Section 48000[c][1]). COEs should support LEAs to consider how this implementation timeline will impact elements of their UPK Plan, including whether implementing UTK on a faster timeline through early admittance TK (ETK) (children who turn four between July 1 and September 1 of the school year will not qualify for ETK, but will qualify for TK in 2025–26) will allow the LEA to reach economies of scale with regard to the number of classrooms and TK teachers needed. The table below illustrates the UTK implementation timeline, including eligibility and ratios.

Table: TK Eligibility, Ratio, and Class Size Requirements by Fiscal Year

Type of Requirement	2021–22	2022–23	2023–24	2024–25	2025–26
Eligibility	Turn five between September 2 and December 2; at district discretion, turn five between December 3 and the end of the school year***	Turn five between September 2 and February 2; at district discretion, turn five between February 3 and the end of the school year***	Turn five between September 2 and April 2; at district discretion, turn five between April 3 and the end of the school year***	Turn five between September 2 and June 2; at district discretion, turn five between June 3 and the end of the school year***	Turn four by September 1
Ratios	Not Specified	1:12	1:10**	1:10**	1:10**
Class Size *	24*	24*	24*	24*	24*

* Average class size across the school site.

** Subject to future legislative appropriation.

*** Pursuant to EC 37200 the end of the school year is June 30th.

Supporting a Preschool through Third Grade Continuum

The CDE recently launched a P–3 Alignment Initiative rooted in research that suggests the gaps in children’s opportunities and learning outcomes demand system-level reform at the state, county, district, school, and community level. Through this work, the CDE hopes to disrupt inequities, address bias, and promote equitable opportunities for California’s early learners. UPK implementation presents a critical opportunity to strengthen P-3 alignment, as a means of sustaining and accelerating

the improved child outcomes associated with high-quality, early learning experiences. Additional information about the CDE's P-3 Alignment Initiative can be found at <https://www.cde.ca.gov/ci/gs/p3/>.

COEs should support LEAs to create UPK Plans that are aligned with the vision of a P-3 continuum. This includes supporting districts to engage leadership and staff from across different departments and divisions in the UPK planning effort. These could include district staff from the early education department (if there is one), curriculum and instruction, student programs, workforce, human resources, business services, special education, multilingual education, expanded learning and afterschool, and facilities. COEs should support LEAs to engage the families and extended learning and care providers in these planning efforts as well.

Full-Day Extended Learning and Care

State law does not require LEAs to operate a TK program that offers full-day early learning to all children the year before K; however, LEAs must articulate how they plan to ensure access to full-day, early learning programming to all students, and how they are partnering or plan to partner with other programs, such as those listed in the statute, to ensure every child has access to extended learning and care that, combined, equates to a full-day of programming that meets the community's needs. COEs can play an important role in supporting LEAs to identify the needs of families and design a UPK implementation model that meets these needs.

Additionally, starting in the 2022–23 school year, LEAs receiving Expanded Learning Opportunities Program (ELO-P) funding must offer nine hours of combined instructional time and expanded learning opportunities per instructional day to all unduplicated children enrolled in TK and at least 30 intersession days; however, LEAs are not required to exclusively use ELO-P funding to meet the requirement. LEAs can also partner with Head Start, CSPP, ASES, or other community-based child care programs to fund and provide the additional extended learning and care hours needed to reach nine hours. (EC Section 46120). COEs can assist LEAs in developing partnerships with extended learning and care partners to provide these services. Some strategies include making connections across district and extended learning program staff, facilitating input and engagement sessions, convening partner meetings, providing lists of contacts, and more.

Universal PreKindergarten Planning Template

Self-Certification

In the data collection survey submitted to the CDE, COEs must self-certify they developed a plan that was presented for consideration by the governing board or body at a public meeting on or before June 30, 2022, for how the COE is providing support for countywide planning and capacity building efforts for UPK planning and implementation.

1. Please complete the following table:

COE Name	Contact Name and Title of the Individual Self-Certifying the Statement Above	Email	Phone
Sutter County Superintendent of Schools	Brian Gault	briang@sutter.k12.ca.us	(530)822-2947
Yuba County Office of Education	Leslie Cena	leslie.cena@yubacoe.k12.ca.us	(530)749-4871

2. Did the COE develop a joint plan with another COE?

Yes

3. If the COE answered Yes to Question 2, what other COEs are part of this joint plan?

Sutter County Superintendent of Schools and Yuba County Office of Education

4. Did the COE support any LEAs to develop joint plans?

No

Projected Enrollment and Needs Assessment

1. What data sources has the COE used to support LEAs in the development of enrollment projections or needs assessments?
 - TK and K census day and cumulative enrollment counts from 2013 through 2019 as reported to the CDE (these may be acquired through the CDE TK Data web page at <https://www.cde.ca.gov/ds/ad/filestkdta.asp>)
 - Count of births in each ZIP Code in California as reported by the California Health and Human Services Agency (CHHS); estimated counts of births in each LEA from 2013 through 2019; and estimated count of births in each LEA three, four, five, and six years prior to 2013 through 2026 (these may be found on the CHHS Live Birth Profiles by ZIP code web page at https://data.chhs.ca.gov/dataset/cdph_live-birth-by-zip-code)
 - Estimated population of three-, four-, five-, and six-year-old children for each county from 2013 through 2026 produced by the Department of Finance (DOF) (these may be found on the DOF Projections web page at <https://www.dof.ca.gov/forecasting/demographics/projections/>)
 - “P-2B County Population by Age” (XLSX), the DOF County Population Projections by Age projection (these can be found on the DOF Projections web page at <https://www.dof.ca.gov/forecasting/demographics/projections/>)
 - CHHS Live Birth Profiles by ZIP Code (these can be found at https://data.chhs.ca.gov/dataset/cdph_live-birth-by-zip-code)
 - CDE TK and Kindergarten enrollment by school and LEA (these can be found on the CDE TK Data web page at <https://www.cde.ca.gov/ds/ad/filestkdta.asp>)
 - American Institute for Research Early Learning Needs Assessment Tool
2. Has the COE partnered with local Head Start providers, CSPP, local childcare and development planning councils (LPCs), R&R agencies, or other early learning and care partners to leverage existing data to inform LEA needs assessments?
 - Head Start providers
 - CSPP providers
 - LPCs
 - R&R agencies
 - Other early learning and care partners- **Community based centers and family child care providers**
3. Has the COE provided technical assistance to LEAs in any of the following areas related to projecting enrollment and assessing needs? [select all that apply]
 - Information on program eligibility requirements to project enrollment across programs

- Information on available resources and programs to support workforce pipeline development to staff UPK
- Projecting staffing needs

Focus Area A: Vision and Coherence

1. How many districts is the COE offering or planning to offer support to?
SCSOS- AII (10)
YCOE- AII (4)
2. How many districts have accepted or participated in COE-administered UPK planning supports within the county to date?
SCSOS- AII (17)
YCOE- AII (9)
3. How many charters is the COE supporting or planning to support within the county?
SCSOS- AII (7)
YCOE- AII (5)
4. What proportion of districts and charters is the COE supporting or planning to support within the county?
SCSOS- AII (100%)
YCOE- AII (100%)
5. How did the COE support LEAs to develop a local vision for UPK?
Bi-County Community of Practice Series - March 2nd Community of Practice specifically on Vision and Coherence and Facilities, March 25th Community of Practice on Community Engagement, April 27th Community of Practice on Workforce Recruitment and Professional Learning and May 16th Community of Practice on Curriculum Instruction and Assessment. (plus technical support as needed)
6. Has the COE supported or does the COE plan to support districts to incorporate UPK into their Local Control and Accountability Plans (LCAPs)?
Yes
7. Did the COE implement or is the COE planning to implement internal organizational structures or modifications to ensure that COE child development and early education staff collaborate and coordinate effectively with staff in other departments within the COE (for example, Special Education, Curriculum and Instruction)
Not applicable- COEs do not have child development or early education staff.
8. Does the COE plan to support LEAs in the county to either apply to operate a CSPP contract or apply to expand existing CSPP contracts?

- Yes - the COE supported LEAs in applying for new CSPP contract(s) in 2022–23
 - Yes - the COE will support LEAs in applying to expand existing CSPP contracts in future years (if funding is appropriated by the legislature)
 - Yes - the COE will support LEAs that plan to apply to administer a new CSPP contract in future years (if funding is appropriated by the legislature)
9. In which of the following Focus Area A: Vision and Coherence areas has the COE provided technical assistance to LEAs?
- Creating inclusive classrooms, including implementing Universal Design for Learning- **Including Inclusive Early Education Expansion Program Grant implementation, Supporting Inclusive Practices Grant in Yuba County. Workforce Support Training in partnership with Quality Counts California in Sutter and Yuba County.**
 - Support for developing and applying to administer a CSPP contract
 - Technical assistance on how to integrate UPK and P-3 in the district LCAP
 - Considerations for TK early admittance
 - Implementing internal organization changes to ensure LEA child development and early education staff collaborate and coordinate effectively with staff in other departments within the LEA (for example, Special Education, Curriculum and Instruction). **Including Inclusive Early Education Expansion Program Grant implementation, Supporting Inclusive Practices Grant in Yuba County. Workforce Support Training in partnership with Quality Counts California in Sutter and Yuba County.**

Focus Area B: Community Engagement and Partnerships

1. Is the COE collaborating with other COEs (for example, sharing resources, developing joint plans, administering joint technical assistance sessions) to provide UPK planning and implementation support to LEAs?
 - Yes – **Sutter and Yuba Counties have partnered with the Child Care Planning Council as the convener.**
2. Which partners has the COE worked with or convened to support UPK implementation in their county?
 - Special Education Local Plan Areas (SELPA's)
 - LPCs
 - R&R Agencies
 - First 5 County Commission
 - CSPP Providers

- Head Start Providers
 - Community-based organizations (CBOs) providing early learning and care
 - Parent engagement centers (for example, Parent Training and Information Center [PTIC], Community Parent Resource Center [CPRC], Family Empowerment Centers [FEC])
 - Other- **Placer COE led consortium for the Early Education Teacher Grant, Yuba College**
3. What forums has the COE joined, administered, or convened to elevate and support UPK implementation within the county?
- LPCs
 - Local QCC meetings
 - County Board of Supervisors meetings
 - Other local forums- **Bi County CoPs, Yuba/Sutter CoP Series. Sutter County: Superintendents Council, System of Support and Curriculum Breakfast. Yuba County: Sups Ops Council, SELPA Community Advisory Council**
4. How has the COE worked with community-based extended learning and care providers to share information about UPK planning and implementation?
- Joined or convened meetings with community-based providers
 - Provided information about TK expansion directly to providers
 - Provided information to the R&Rs and LPCs to share with providers
 - Provided information about changes in law and eligibility for early learning and care programs
 - Provided information on how community-based providers could alter their service models to provide early learning and care opportunities for younger children or to provide extended learning and care after school
5. In which of the following Focus Area B: Community Engagement and Partnerships areas has the COE has provided technical assistance to LEAs?]
- Support for community engagement activities including best practices for coordination with LPCs, Local QCC Consortia, First 5 county commissions, Head Start Policy Councils, and other early learning and care leadership tables
 - Guidance on best practices for enrolling more children with disabilities in UPK classrooms and providing services in inclusive settings
 - Strategies for meeting the ELO-P requirements through different models of extended learning and care, including models of blending and layering funding to support the nine-hour day and ensuring developmentally-informed environments for young children

- Strategies for Increasing UPK enrollment and parent awareness of programs- **Family Guide to UPK flyer**
- Provided information and technical assistance on the intersection of TK and ELO-P
- Provided information and technical assistance on the intersection of TK and other early learning and childcare care programs (both Title 5 and Title 22)
- Shared information about allowable blending, braiding and layering of programs, including examples
- Provided information about various funding streams that are available to districts to support inclusion programs (for example, early intervention special education dollars)

Focus Area C: Workforce Recruitment and Professional Learning

1. How is the COE supporting districts in creating a pipeline of ethnically, culturally, and racially diverse, multilingual TK and early education teachers?
 - Encouraging workforce programs to offer culturally competent mentoring and coaching
 - Providing learning cohorts organized by primary language
 - Encouraging preparation programs to offer coursework during non-traditional hours, for example, after 6 p.m.
 - Offering coursework online or coursework that can be completed on candidates' own time
 - Working with local public IHEs to establish or implement culturally and linguistically responsive preparation programs
 - Working with private IHEs to establish or implement culturally and linguistically responsive preparation programs
2. Which of the following strategies does the COE intend to use to support a pipeline of diverse and effective prospective TK teachers to earn a Multiple Subject Teaching Credential?
 - Partner with one or more local accredited IHEs or other COEs to help support teachers holding less than a full credential to complete requirements to earn a Preliminary Multiple Subject Teaching Credential
 - Establish a relationship with other LEAs to establish pathways for high school students interested in a career in CSPP or in P-3 teaching through Career Technical Education programs, dual enrollment programs, clubs, registered apprenticeships, or other such early recruitment opportunities- **ROP Early Childhood**
 - Other - **Partner with Placer County Office of Education consortium for Early Education Teacher Development Grant**

3. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective TK teachers, including multilingual educators, to meet the requirements under *EC* Section 48000(g)(4)?
- Partner with a local IHE offering eligible early childhood education or childhood development coursework
 - Partner with an IHE or COE to operate cohort models for LEA teachers earning 24 units
 - Offer advice to existing teachers on ECE requirements and how to meet the requirements
 - Other **Partner with Placer County Office of Education consortium for Early Education Teacher Development Grant**
4. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective CSPP or LEA-operated preschool teachers, including multilingual educators, to obtain a Child Development Teacher Permit?
- Partner with an IHE (including both community colleges and four-year IHEs) offering eligible early childhood education or childhood development coursework
 - Partner with an IHE or COE to operate cohort models for educators working towards a Child Development Teacher Permit
 - Provide information on scholarship and grant opportunities
 - Apply for workforce development funding and grant opportunities
 - Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining credit-based coursework or an associate or baccalaureate degree
 - Offer advising and transcript analysis to prospective CSPP teachers on requirements and support individual planning for how to meet the Child Development Teacher Permit requirements
5. In which of the following Focus Area C: Workforce Recruitment and Professional Learning areas has the COE provided technical assistance to LEAs?
- Additional guidance on UPK workforce requirements (TK, CSPP, and other early learning and care providers)
 - Creating joint professional learning opportunities for preschool and elementary school teachers within LEAs or across LEA- and CBO-administered programs in the county
 - Creating professional learning opportunities to provide school site leaders with more early childhood knowledge
 - Building partnerships with IHEs or COEs to support professional learning opportunities and degree attainment

- Support for communications to recruit prospective educators and share grant and scholarship opportunities to support degree attainment

Focus Area D: Curriculum, Instruction, and Assessment

1. If any LEAs in the county administer CSPP, does the COE plan to support them with providing any of the following language model(s) for CSPP students?
 - English-only instruction with home-language support
2. In which of the following Focus Area D: Curriculum, Instruction, and Assessment areas has the COE provided technical assistance to LEAs?
 - Guidance on how to adopt the *California Preschool Learning Foundations* and the *California Preschool Curriculum Frameworks* into a specific UPK setting (for example, mixed-age classrooms)
 - Guidance on the selection, development, or integration of developmentally-informed curricula and aligning curricula across the early grades
 - Guidance and best practices on how to monitor and support curriculum fidelity in UPK settings
 - Guidance on how to support effective classroom organization practices and behavior management strategies to ensure a positive learning environment for a diverse population of UPK students
 - Guidance on instructional practices to support children with disabilities in UPK (for example, implementing Universal Design for Learning, providing specialized job embedded services in the classroom with peer models, and implementing social-emotional strategies such as the Pyramid Model) and partnerships with early learning and care providers to support services for children with disabilities
 - Specific instructional strategies to support specific skills including, but not limited to, children's social-emotional development and home language development
 - Guidance on appropriate assessment selection and utilization

Focus Area E: LEA Facilities, Services, and Operations

1. In which of the following Focus Area E: LEA Facilities, Services, and Operations areas has the COE provided or plans to provide technical assistance to LEAs?
 - a. Other **None yet but prepared**

Technical Assistance and Capacity Building Questions

The CDE is collecting information on the type(s) and topics of technical assistance that COEs may need to support LEAs to implement effective UPK programming.

The following questions are optional. However, unlike the recommended questions included in Focus Areas A through E, the CDE will be collecting any information that LEAs wish to provide in response to these questions via the survey that the CDE administers to collect the required data questions above.

1. How is the COE developing capacity to support UPK?
 - Hiring a dedicated staff person to focus on UPK or P-3
 - Providing technical assistance or coaching on key issues such as braided and blended funding models, curriculum and instruction best practices
 - Facilitating standing capacity building, peer learning, or collaboration meetings
 - Integrating the LPC with UPK planning and implementation efforts
 - Serving as a liaison between LEAs and early education community partners
 - Holding forums for parents
 - Partnering with other COEs to increase or share expertise
 - Partnering with the local First 5 county commission
 - Joining UPK or P-3 webinars offered by the CDE
 - Joining trainings or webinars offered by other organizations
2. What is the COE learning about UPK planning and implementation locally?
 - **UPK work requires sustained funding at the county level for technical assistance and implementation support.**
 - **Effects on all early learning and care providers**
3. What are common LEA challenges that the COE is encountering and supporting?
 - **Among other competing priorities, time for collaboration and professional development related to UPK planning and implementation as well as P-3 alignment.**
 - **Funding to support the expansion of facilities. Limited space on site to support expansion.**
 - **Availability of qualified staff.**
 - **Small, rural, single school districts/sites requiring combination classes that serve students just turning 4 up to 6 years old (possibilities of TK-2 combo)**
 - **Need to collaborate and communicate with private child care centers**
 - **Requirements related to providing Expanded Learning Opportunities (9 hour day)**

Agenda Item No. 17.0

BOARD AGENDA ITEM: First Reading of Revisions to Board Bylaw 9320

BOARD MEETING DATE: June 15, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☐ Action

Maggie Nicoletti

☐ Reports/Presentation

SUBMITTED BY:

☒ Information

Maggie Nicoletti

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Maggie Nicoletti

BACKGROUND AND SUMMARY INFORMATION:

The following Board Bylaw, with revisions, are presented to the Board for a first reading:

- Board Bylaw 9320 – Meeting Notices

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

Meetings and Notices

Meetings of the County Board of Education are conducted for the purpose of accomplishing County Board business. In accordance with state open meeting laws (Brown Act), the County Board shall hold its meetings in public and shall conduct closed sessions during such meetings only as authorized by law. To encourage community involvement in the schools, County Board meetings shall provide opportunities for questions and comments by members of the public. All meetings shall be conducted in accordance with law and the County Board's bylaws, policies, and administrative regulations.

A County Board meeting exists whenever a majority of County Board members gather at the same time and place to hear, discuss, or deliberate upon any item within the subject matter jurisdiction of the County Board. (Government Code 54952.2)

A majority of the County Board shall not, outside of an authorized meeting, use a series of communications of any kind, directly or through intermediaries, **including social media and other electronic communications**, to discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the County Board. However, the County Superintendent of Schools or a county office of education (COE) employee or official may engage in separate conversations with County Board members in order to answer questions or provide information regarding an item within the subject matter jurisdiction of the County Board, as long as that person does not communicate the comments or position of any County Board members to other County Board members. (Government Code 54952.2)

In order to help ensure the participation of individuals with disabilities at County Board meetings, appropriate disability-related accommodations or modifications shall be provided upon request in accordance with the Americans with Disabilities Act. (Government Code 54953.2, 54954.1, **54954.2**)

Regular Meetings

The County Board shall hold **one** regular meeting(s) each month according to a schedule adopted by the Board at its Annual Organizational Meeting. In no case will there be less than one regular meeting of the Board per month. If a regular meeting falls on a holiday, the meeting will be rescheduled. The schedule of meeting dates and times will be distributed annually.

Meetings, unless otherwise specified, shall be held in the Board Room at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, CA 95993.

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

At least 72 hours prior to a regular meeting, the agenda shall be posted at one or more locations freely accessible to members of the public and on the County Board's and/or COE's web site. (Government Code 54954.2)

Whenever agenda materials relating to an open session of a regular meeting are distributed to the County Board less than 72 hours before the meeting, the secretary to the County Board or his/her designee shall make the materials available for public inspection at a public office or location designated for that purpose **at the time the materials are distributed to all or a majority of the County Board**. (Government Code 54957.5)

Special Meetings

Special meetings of the County Board may be called by the board president when exigencies require them to be held, or whenever any three members of the County Board make a written request for such a meeting. However, a special meeting shall not be called regarding the salary, salary schedule, or other compensation of the County Superintendent. (Education Code 1012; Government Code 54956)

Written notice of special meetings shall be delivered personally or by any other means to all County Board members and the local media who have requested such notice in writing. The notice also shall be posted on the County Board's and/or COE's web site. The notice shall be received at least 24 hours before the time of the meeting. The notice shall also be posted at least 24 hours before the meeting in a location freely accessible to the public. The notice shall specify the time and **place location** of the meeting and the business to be transacted or discussed. No other business shall be considered at this meeting. (Government Code 54956)

Any County Board member may waive the 24-hour written notice requirement prior to the time of the meeting by filing a written waiver of notice with the secretary of the County Board or by being present at the meeting at the time it convenes. (Government Code 54956)

Every notice of a special meeting shall provide an opportunity for members of the public to directly address the County Board concerning any item that has been described in the meeting notice, before or during the item's consideration. (Government Code 54954.3)

Emergency Meetings

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

In the case of an emergency situation for which prompt action is necessary due to the disruption or threatened disruption of public facilities, the County Board may hold an emergency meeting without complying with the 24-hour notice and/or 24-hour posting requirement for special meetings pursuant to Government Code 54956. The County Board shall comply with all other requirements for special meetings during an emergency meeting. (Government Code 54956.5)

An emergency situation means either of the following: (Government Code 54956.5)

1. An emergency, which shall be defined as a work stoppage, crippling activity, or other activity that severely impairs public health and/or safety as determined by a majority of the members of the County Board
2. A dire emergency, which shall be defined as a crippling disaster, mass destruction, terrorist activity, or threatened terrorist act that poses peril so immediate and significant that requiring the County Board to provide one-hour notice before holding an emergency meeting may endanger the public health and/or safety as determined by a majority of the members of the County Board

Except in the case of a dire emergency, the County Board president or designee shall give notice of the emergency meeting by telephone at least one hour before the meeting to the local media that have requested notice of special meetings. All telephone numbers provided by the media in the most recent request for notification must be exhausted. If telephone services are not functioning, the notice requirement of one hour is waived and, as soon after the meeting as possible, the County Board shall notify those media representatives of the meeting and shall describe the purpose of the meeting and any action taken by the County Board. In the case of a dire emergency, the County Board president or designee shall give such notice at or near the time he/she notifies the other members of the County Board about the meeting. (Government Code 54956.5)

The minutes of the meeting, a list of persons the County Board president or designee notified or attempted to notify, a copy of the roll call vote, and any actions taken at the meeting shall be posted for at least 10 days in a public place as soon after the meeting as possible. (Government Code 54956.5)

Adjourned/Continued Meetings

A majority vote by the County Board may adjourn/continue any regular or special meeting to a later time and place that shall be specified in the order of adjournment. Less than a quorum of the County Board may adjourn such a meeting. If no County

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

Board members are present, the secretary or the clerk may declare the meeting adjourned to a later time and shall give notice in the same manner required for special meetings. (Government Code 54955)

Within 24 hours after the time of adjournment, a copy of the order or notice of adjournment/continuance shall be conspicuously posted on or near the door of the place where the meeting was held. (Government Code 54955)

Study Sessions, Retreats, Public Forums, and Discussion Meetings

The County Board may occasionally convene a study session or public forum to study an issue in more detail or to receive information from staff or feedback from members of the public.

The County Board may also convene a retreat or discussion meeting to discuss County Board roles and relationships.

Public notice shall be given in accordance with law when a quorum of the County Board is attending a study session, retreat, public forum, or discussion meeting. All such meetings shall comply with the Brown Act and shall be held in open session and within the county. Action items shall not be included on the agenda for these meetings.

Other Gatherings

Attendance by a majority of County Board members at any of the following events is not subject to the Brown Act provided that a majority of the County Board members do not discuss specific County Board business among themselves other than as part of the scheduled program: (Government Code 54952.2)

1. A conference or similar public gathering open to the public that involves a discussion of issues of general interest to the public or to school board members
2. An open, publicized meeting organized by a person or organization other than the County Board or COE to address a topic of local community concern
3. An open and noticed meeting of another body of the COE
4. An open and noticed meeting of a legislative body of another local agency
5. A purely social or ceremonial occasion

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

6. An open and noticed meeting of a standing committee of the County Board, provided that the County Board members who are not members of the standing committee attend only as observers.

Individual contacts or conversations between a County Board member and any other person are not subject to the Brown Act. (Government Code 54952.2)

Location of Meetings

Meetings shall not be held in a facility that prohibits the admittance of any person on the basis of ancestry or any characteristic listed in Government Code 11135. ~~including, but not limited to, religion, sex, or sexual orientation.~~ In addition, meetings shall not be held in a facility which is inaccessible to individuals with disabilities or where members of the public must make a payment or purchase in order to be admitted. (Government Code 54961)

Meetings shall be held within the county, except to do any of the following:
(Government Code 54954)

1. Comply with state or federal law or court order or attend a judicial or administrative proceeding to which the COE is a party
2. Inspect real or personal property which cannot conveniently be brought into the county, provided that the topic of the meeting is limited to items directly related to the property
3. Participate in meetings or discussions of multiagency significance, provided these meetings are held within one of the other agencies' boundaries, with all participating agencies giving the notice required by law
4. Meet in the closest meeting facility if the COE has no meeting facility within its boundaries or if its principal office is located outside the county
5. Meet with elected or appointed state or federal officials when a local meeting would be impractical, solely to discuss legislative or regulatory issues affecting the COE over which the state or federal officials have jurisdiction
6. Meet in or near a facility owned by the COE but located outside the county, provided the meeting agenda is limited to items directly related to that facility
7. Visit the office of the County Board's legal counsel for a closed session on

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

pending litigation, when doing so would reduce legal fees or costs

8. Interview residents of another county or district regarding the County Board's potential employment of an applicant for interim County Superintendent

Meetings exempted from the boundary requirements, as specified in items #1-8 above, shall still be subject to the notice and open meeting requirements for regular and special meetings when a quorum of the County Board attends the meeting.

If a fire, flood, earthquake, or other emergency renders the regular meeting place unsafe, meetings shall be held for the duration of the emergency at a place designated by the County Board president or designee, who shall so inform all news media who have requested notice of special meetings by the most rapid available means of communication. (Government Code 54954)

Teleconferencing

A teleconference is a meeting of the County Board in which County Board members are in different locations, connected by electronic means through audio and/or video. (Government Code 54953)

The County Board may use teleconferences for all purposes in connection with any meeting within its subject matter jurisdiction. All votes taken during a teleconference meeting shall be by roll call. (Government Code 54953)

During the teleconference, at least a quorum of the members of the County Board shall participate from locations within the County. (Government Code 54953)

Agendas shall be posted at all teleconference locations and shall list all teleconference locations whenever they are posted elsewhere. Additional teleconference locations may be provided to the public. (Government Code 54953)

All teleconference locations shall be accessible to the public. All teleconferenced meetings shall be conducted in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the County Board, including the right to address the County Board directly at each teleconference location. (Government Code 54953)

All County Board policies, administrative regulations, and bylaws shall apply equally to meetings that are teleconferenced. The County Board secretary or designee shall facilitate public participation in the meeting at each teleconference location.

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

Teleconferencing During a Proclaimed State of Emergency

The County Board may conduct County Board meetings by teleconference without posting agendas at all teleconference locations, identifying teleconference locations in meeting notices and agendas, allowing public access to each teleconference location, providing an opportunity for members of the public to address the County Board directly at each teleconference location, and ensuring that at least a quorum of the County Board participate from locations within COE boundaries, during a proclaimed state of emergency pursuant to Government Code 8625-8629 in any of the following circumstances: (Government Code 54953)

1. State or local officials have imposed or recommended measures to promote social distancing
2. For the purpose of determining, by majority vote, whether as a result of the emergency meeting in person would present imminent risks to the health or safety of attendees
3. When it has been determined, by majority vote as described in Item #2 above, that as a result of the emergency meeting in person would present imminent risks to the health or safety of attendees

To conduct a teleconference meeting for these purposes, the following requirements shall be satisfied: (Government Code 54953)

1. The notice and agenda shall be as given and posted as otherwise required by the Brown Act
2. The notice and agenda of the meeting shall specify the means by which members of the public may access the meeting and offer public comments, including via a call-in or internet-based service option

Members of the public may be required to register to log in to a meeting when making public comments through an internet web site or other online platform that is operated by a third-party and not under the control of the County Board. "In accordance with California Government Code 54953.3 SCBOE itself shall not require a member of the public, as a condition to attendance at a meeting or making of public comments, to register his or her name, to provide other information, to complete a questionnaire, or otherwise to fulfill any condition precedent to his or her attendance or making of

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

comment.”

3. Members of the public shall be allowed to access the meeting, and the agenda shall provide an opportunity for members of the public to address the County Board directly pursuant to Government Code 54954.3
4. Members of the public shall not be required to submit public comments in advance of a County Board meeting and shall be provided an opportunity to address the County Board and offer comments in real time
5. Public comment periods shall not be closed until the timed public comment period, if such is offered by the County Board, has elapsed or, if not timed, until a reasonable amount of time per agenda item has been allowed
6. If during a County Board meeting a disruption occurs which prevents the COE from broadcasting the meeting to members of the public or for members of the public to offer public comments, the County Board shall take no further action on any agenda item until public access via the call-in or internet-based service option to the meeting is restored

The COE may, in its discretion, provide a physical location from which the public may attend or comment. (Government Code 54953)

The County Board may continue to conduct meetings by teleconference, as specified above for teleconferencing during proclaimed states of emergency, by a majority vote finding within 30 days after teleconferencing for the first time, and every 30 days thereafter, that either: (Government Code 54953)

1. The state of emergency continues to directly impact the ability of the County Board to meet safely in person
2. State or local officials continue to impose or recommend measures to promote social distancing

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

Federal	Description
1009	<u>Annual organizational meeting; date and notice</u>
1010	<u>County Superintendent- ex-officio secretary and executive officer</u>
1011	<u>Time and place of meetings</u>
1012	<u>Special meetings</u>
1040-1042	<u>Duties and responsibilities of county boards</u>
11135	<u>Nondiscrimination in programs or activities funded by state</u>
12101-12213	<u>Americans with Disabilities Act</u>
28 CFR 35.160	<u>Effective communications</u>
28 CFR 36.303	<u>Auxiliary aids and services</u>
35.160	<u>Communications, general</u>
3511.1	<u>Local agency executives</u>
36.303	<u>Auxiliary aids and services</u>
42 USC 12101-12213	<u>Americans with Disabilities Act</u>
54950-54963	<u>Brown Act, especially</u>
54953	<u>Meetings to be open and public; attendance</u>
54954	<u>Time and place of regular meetings; special meetings; emergencies</u>
54954.2	<u>Agenda posting requirements, county board actions</u>
54956	<u>Special meeting notices</u>
54956.5	<u>Emergency meeting notices</u>
78	<u>Ops.Cal.Atty.Gen. 327 (1995)</u>
79	<u>Ops.Cal.Atty.Gen. 69 (1996)</u>
84	<u>Ops.Cal.Atty.Gen. 181 (2001)</u>
88	<u>Bribery, forfeiture from office</u>
Management Resources	Description
Attorney General Opinion	<u>88 Ops.Cal.Atty.Gen. 218 (2005)</u>

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

Attorney General Opinion	<u>84 Ops.Cal.Atty.Gen. 30 (2001)</u>
Attorney General Opinion	<u>84 Ops.Cal.Atty.Gen. 181 (2001)</u>
Attorney General Opinion	<u>79 Ops.Cal.Atty.Gen. 69 (1996)</u>
Attorney General Opinion	<u>78 Ops.Cal.Atty.Gen. 327 (1995)</u>
Court Decision	<u>Wolfe v. City of Fremont, (2006) 144 Cal.App. 544</u>
CSBA Publication	<u>The Brown Act: School Boards and Open Meeting Laws, rev. 2014</u>
Institute for Local Government Publication	<u>The ABCs of Open Government Laws</u>
League of California Cities Publication	<u>Open and Public IV: A Guide to the Ralph M. Brown Act, 2nd Ed., 2010</u>
Website	<u>League of California Cities</u>
Website	<u>Institute for Local Government</u>
Website	<u>CSBA</u>
Website	<u>California Attorney General's Office</u>

State	Description
Ed. Code 35140	<u>Time and place of meetings</u>
Ed. Code 35143	<u>Annual organizational meetings; date and notice</u>
Ed. Code 35144	<u>Special meeting</u>
Ed. Code 35145	<u>Public meetings</u>
Ed. Code 35145.5	<u>Agenda; public participation; regulations</u>
Ed. Code 35146	<u>Closed sessions; student matters</u>
Ed. Code 35147	<u>Open meeting laws exceptions</u>
Gov. Code 11135	<u>Nondiscrimination in programs or activities funded by state</u>
Gov. Code 3511.1	<u>Local agency executives</u>
Gov. Code 54950-54963	<u>The Ralph M. Brown Act</u>
Gov. Code 54953	<u>Oral summary of recommended salary and benefits of superintendent</u>
Gov. Code 54954	<u>Time and place of regular meetings</u>
Gov. Code 54954.2	<u>Agenda posting requirements, board actions</u>
Gov. Code 54956	<u>Special Meetings</u>
Gov. Code 54956.5	<u>Emergency meetings</u>