



San Juan Unified School District
Regular Meeting of the Board of Education
3738 Walnut Avenue, Carmichael, CA 95608

Pam Costa, President
Saul Hernandez, Vice President
Ben Avey, Clerk
Paula Villescaz, Member
Tanya Kravchuk, Member
Manuel Perez, Member
Zima Creason, Member

Board of Education Agenda
June 25, 2024

PUBLIC PARTICIPATION GUIDELINES

Board of Education meetings are held in person in the board room located at 3738 Walnut Avenue, Carmichael, California. Alternatively, you can view the board meeting virtually via livestream from a computer, mobile device or tablet at <https://www.sanjuan.edu/boardmeeting>. The district has taken the following steps to assist the public in offering public comment:

1. In Person Public Comment - Public comment may be offered in person during the board meeting at the district office located at 3738 Walnut Avenue, Carmichael, California. Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Please be aware that public comments, including your name, become part of the public record.
2. Online Submission of Public Comment - Members of the public may submit written comments by using the comment form located on the district website at <http://www.sanjuan.edu/boardmeeting>. If you wish to submit a written comment on more than one agenda item, please submit a separate form for each item on which you are commenting. Written comments are limited to 1,500 characters. Comments will be provided to the members of the board.

NOTICE OF TELECONFERENCING

Government Code section 54953 permits the Board of Education to conduct its meeting from a different location via teleconference provided that at least a quorum of the board members participate from a location within district boundaries. This meeting shall be conducted using teleconferencing at the following location, which shall be accessible to the public: Hilton Garden Inn West Little Rock, 10914 Kanis Road, Little Rock, Arkansas 72211. Members of the public shall be afforded the opportunity to address the Board of Education as permitted under Government Code section 54954.3 at the teleconference location. Voting at this meeting shall be by roll call.

A. OPEN SESSION/CALL TO ORDER/ANNOUNCEMENT OF CLOSED SESSION TOPICS–5:15 p.m.

1. Visitor Comments (for closed session agenda items only)
Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Public comments, including your name, become part of the public record.

B. CLOSED SESSION – 5:15 p.m.

1. Student enrollment in one case and student expulsions in two cases (Education Code section 48918[f]).
2. Collective bargaining matters – discussion with negotiator Daniel Thigpen, Executive Director, Labor Relations and Government Affairs, regarding CSEA Chapter 127 General/Operations support, Chauffeurs/Teamsters Local No. 150 Transportation, Supervisors, Teachers and Certificated Supervisory units, and regarding non-represented groups: management and confidential units (Government Code section 54957.6).
3. Conference with Legal Counsel – Anticipated Litigation: Significant exposure to litigation, Government Code section 54956.9(d)(2) and (4).

C. RECONVENE OPEN SESSION/PLEDGE OF ALLEGIANCE – 6:30 p.m.

D. APPROVAL OF MINUTES

1. Minutes

Action: The superintendent is recommending that the board approve the minutes for June 11, 2024, regular meeting, pages 2605 – 2609.

E. ORGANIZATIONS/ANNOUNCEMENTS – 6:35 p.m.

1. Staff Reports
2. Board-appointed/District Committees
3. Employee Organizations
4. Other District Organizations
5. Closed Session/Expulsion Actions (Government Code section 54957.1)

F. VISITOR COMMENTS – 6:50 p.m.

Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Public comments, including your name, become part of the public record.

G. CONSENT CALENDAR – G-1/G-17 – 7:20 p.m.

Action: The administration recommends that the consent calendar, G-1 through G-17, regarding regular business items, be approved. Any item may be removed for further discussion and separate action following consideration of remaining agenda items.

1. Personnel Report

Action: The superintendent is recommending that the board approve the personnel report and related items – appointments, leaves of absence and separations.

2. Purchasing Report

Action: The superintendent is recommending that the board approve the purchasing report – purchase orders and service agreements, change orders, construction and public works bids, piggyback contract, bids/RFPs and zero dollar contracts.

3. Business Report

Action: The superintendent is recommending that the board approve the business report – warrants and payroll and notices of completion.

4. Gifts

Action: The superintendent is recommending that the board accept the list of gifts.

5. Surplus Property

Action: The superintendent is recommending that the board approve the disposal of surplus property pursuant to Board Policy 3270.

6. Proposed Name Change for Encina Preparatory High School

Action: The superintendent is recommending that the board approve the request to change the name of Encina Preparatory High School to Encina High School.

7. Revisions to Board Policy 5132 Dress and Grooming and Retirement of Board Policy 5132.4 School Uniforms

Action: The superintendent is recommending that the board approve the revisions to Board Policy 5132 Dress and Grooming and the retirement of Board Policy 5132.4 School Uniforms.

8. 2024-2025 Special Education Local Plan Area

Action: The superintendent is recommending that the board approve the 2024-2025 Special Education Local Plan Area.

9. 2023-2024 Actuarial Report OPEB

Action: The superintendent is recommending that the board approve the other post-employment benefits (OPEB) liability reported in the district's financial statements for the fiscal year ending June 30, 3024 in the amount of \$116,864,462.

10. Aspire Alexander Twilight Secondary Academy and Aspire Alexander Twilight College Prep Academy 2022-2023 Annual Independent Financial Audit Report

Action: The superintendent is recommending that the board receive the 2022-2023 Consolidated Audit Report for Aspire Alexander Twilight Secondary Academy (ATSA) and Aspire Alexander Twilight College Prep Academy (ATCPA).

11. California Montessori Project 2022-2023 Annual Independent Financial Audit Report

Action: The superintendent is recommending that the board receive the 2022-2023 Annual Independent Financial Audit Report for the California Montessori Project (CMP).

12. Gateway International School 2022-2023 Annual Independent Financial Audit Report

Action: The superintendent is recommending that the board receive the 2022-2023 Annual Independent Financial Audit Report for Gateway International School (GIS).

13. Golden Valley Orchard Charter and Golden Valley River Charter 2022-2023 Annual Independent Financial Audit Report

Action: The superintendent is recommending that the board receive the 2022-2023 Audit Report for Golden Valley Orchard Charter (GVO) and Golden Valley River Charter (GVR).

14. Options For Youth - San Juan Charter School 2022-2023 Annual Independent Financial Audit Report

Action: The superintendent is recommending that the board receive the 2022-2023 Annual Independent Financial Audit Report for Options For Youth - San Juan Charter School (OFY).

15. Visions In Education Charter School 2022-2023 Annual Independent Financial Audit Report

Action: The superintendent is recommending that the board receive the 2022-2023 Annual Independent Financial Audit Report for Visions In Education Charter School (VIE).

16. School Plan for Student Achievement (SPSA)

Action: The superintendent is recommending that the board approve the School Plan for Student Achievement (SPSA) and corresponding budget.

17. Resolution to Ratify the Award of Master Agreements for Construction Management and Program Management Services and Rates

Action: The superintendent is recommending that the board adopt Resolution No. 4143, ratifying the award of master agreements for construction management and program management service rates.

H. CONSENT CALENDAR (continued, if necessary)

Discussion and action on the items removed from the consent calendar.

I. BUSINESS ITEMS

1. California School Dashboard: Local Indicators (Slavensky) – 7:25 p.m.

Report: regarding the Local Education Agency's (LEA) measurement of progress for the local indicators related to the state accountability dashboard.

2. Local Control and Accountability Plan – LCAP (Slavensky) – 7:40 p.m.

Action: The superintendent is recommending that the board approve the San Juan Unified School District 2024-2027 (year 1 of 3) LCAP.

3. San Juan Choices Charter School Dashboard: Local Indicators (Ginter) – 7:45 p.m.

Report: regarding the San Juan Choices Charter School's measurement of progress for the five local indicators related to the state accountability dashboard.

4. San Juan Choices Charter School 2024-27 Local Control and Accountability Plan (LCAP) (Ginter) – 7:55 p.m.

Action: The superintendent is recommending that the board approve the San Juan Choices Charter 2024 - 2027 LCAP.

5. Adoption of 2024-2025 Budget (Ryan) – 8:00 p.m.

Action: The superintendent is recommending that the board adopt the San Juan Unified School District 2024-2025 budget, including the approval of the Education Protection Account spending plans for the district and Choices Charter School; the excess reserves in the ending fund balance; the district staffing standards; and approve the revisions to the 2023-2024 budget.

6. Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant Plan (Slavensky) – 8:05 p.m.

Action: The superintendent is recommending that the board discuss and approve the plan for Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant funding.

7. Middle School Boundary Adjustments (Camarda) – 8:25 p.m.

Action: The superintendent is recommending that the board adopt Resolution No.4142, adjusting the attendance boundaries for Arden Middle School, Arcade Middle School, Katherine Johnson Middle School, Starr King K-8 and Winston Churchill Middle School; selecting map no. 3 for the new middle school boundaries within the western region of the district; and approving a notice of exemption regarding the boundary change as provided for by the California Environmental Quality Act (CEQA).

8. Safe Schools Program (Allen) – 8:30 p.m.

Report: regarding the operation of the district's Safe Schools program.

J. BOARD REPORTS – 8:50 p.m.

K. FUTURE AGENDA – 9:00 p.m.

1. Tentative future agenda items

The board may wish to identify items to be discussed at future meetings and the reasons therefore.

L. CLOSED SESSION (continued, if necessary)

Announcement of topics/announcement of actions.

M. ADJOURNMENT – 9:05 p.m.

NOTE: Times indicated are approximate.

A person with a disability may contact the Board of Education office at (916) 971-7111, or email stephanie.cunningham@sanjuan.edu, at least 48 hours before the scheduled board meeting to request receipt of an agenda and other distributed writings in an appropriate alternative format, or to request disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public board meeting.

Translation and interpretation services will be made available upon request with advance notice. If you wish to utilize these services, please notify the Board of Education office at (916) 971-7111, or email stephanie.cunningham@sanjuan.edu, at least 24 hours before the scheduled board meeting to allow for the scheduling of appropriate translation staff and other resources.

Mission Statement

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.



San Juan Unified School District
Board of Education
3738 Walnut Avenue, Carmichael, California 95608

Board of Education Minutes
June 11, 2024

Regular Meeting
Board of Education
5:00 p.m.

Open Session/Call to Order/Announcement of Closed Session Topics (A)

The June 11 regular meeting was called to order by the president, Pam Costa. The board meeting was held in person and was also livestreamed on the district website.

Roll Call

Present:
Pam Costa, president
Ben Avey, clerk
Paula Villescaz, member
Tanya Kravchuk, member
Manuel Perez, member
Zima Creason, member
Absent:
Saul Hernandez, vice president

Announcement of Closed Session Topics/Closed Session Visitor Comments (A-1)

There were no closed session visitor comments.

Closed Session (B)

The meeting was then recessed with the board convening in closed session to consider student expulsions in three cases (Education Code section 48918[f]); to discuss collective bargaining matters – discussion with negotiator Daniel Thigpen, Executive Director, Labor Relations and Government Affairs, regarding CSEA Chapter 127 General/Operations support, Chauffeurs/Teamsters Local No. 150 Transportation, Supervisors, Teachers and Certificated Supervisory units, and regarding non-represented groups: management and confidential units (Government Code section 54957.6); and to discuss one personnel matter – superintendent's evaluation (Government Code section 54957).

Reconvene Open Session/Pledge of Allegiance (C)

At 6:30 p.m., the meeting was called back to order by the president, Pam Costa, who led the group in the Pledge of Allegiance.

Minutes Approved (D)

It was moved by Ms. Villescaz, seconded by Mr. Perez, that the minutes of the May 28 regular meeting be approved. MOTION CARRIED UNANIMOUSLY [AYES: Costa, Avey, Villescaz, Kravchuk, Perez, Creason; NOES: None; ABSENT: Hernandez].

Board-Appointed/District Committees (E-2)

Kennard Harris, chair of the Curriculum, Standards, Instructional and Student Services Committee (C&S), provided an update on the work of the committee.

Employee Organizations (E-3)

Damon Smith, president of the San Juan Professional Educators Coalition (SJPEC), spoke about the tentative agreement between San Juan Unified and SJPEC.

Closed Session/Expulsion Actions (E-5)

Mr. Avey reported that the board voted unanimously to approve staff's recommendation to expel the student in case number S-37, but to hold the expulsion in abeyance. The student shall be assigned to an alternative district school and provided with a behavior contract, counseling and other course scheduling consistent with the requirement to continue to acquire course credits. The vote was unanimous. Also, Mr. Avey reported that the board voted unanimously to accept as written two stipulated suspended expulsions in case numbers S-39 and S-40.

In addition, Mr. Avey reported that the board has completed the evaluation of Superintendent Bassanelli for the 2023-2024 school year. The board voted unanimously to give her a positive evaluation, and based upon that positive evaluation, the superintendent will receive the benefits identified in her agreement for employment as the superintendent. Subsequent to her evaluation, the board also took action in closed session to approve and ratify the superintendent's employment agreement. Mr. Avey then read the following statement in announcing the action: "As required by the Government Code, the board is required to provide a verbal summary of compensation and fringe benefits. Ms. Bassanelli's contract is effective July 1, 2024, through June 30, 2028, and provides for a base compensation in the amount of \$392,080 with an annual salary adjustment of 4%, plus longevity at 8%. Ms. Bassanelli will receive a car allowance of \$1,200 per month, deferred compensation in the yearly amount of \$7,625 under Internal Revenue Code section 403(b), life insurance for no more than \$1,500, and the same health and welfare benefits and retirement contributions as other district administrators."

Visitor Comments (F)

Caroline Digman spoke about the importance of literacy training and screening.

Consent Calendar Approved (G-1/G-12)

It was moved by Ms. Creason, seconded by Ms. Kravchuk, that the consent calendar items G-1 through G-12 be approved. MOTION CARRIED UNANIMOUSLY [AYES: Costa, Avey, Villescaz, Kravchuk, Perez, Creason; NOES: None; ABSENT: Hernandez].

Personnel (G-1)

Appointments, leaves of absence and separations – approved as submitted.

Purchasing Report (G-2)

Purchase orders and service agreements, change orders, construction and public works bids, piggyback contract and zero dollar contract – approved as submitted.

Business/Financial Report (G-3)

Warrants and payroll – approved as submitted.

Gifts (G-4)

Acceptance of gifts to Andrew Carnegie Middle School, Bella Vista High School and Winston Churchill Middle School.

Surplus Property Report (G-5)

Approval to dispose of surplus property pursuant to Board Policy 3270 and Education Code sections 17545 and 17546.

CIF Superintendent's Designation of Athletic League Representatives (G-6)

Approval of California Interscholastic Federation (CIF) superintendent's designation of athletic league representatives for the 2024-2025 school year.

Early Childhood Education Program Self Evaluation (G-7)

Approval of the California State Preschool Program (CSPP) and Children's Center (CCTR) Program, Program Self-Evaluation for the 2023-2024 school year.

Resolution No. 4141: CalSHAPE Plumbing Grants (G-8)

Adoption of Resolution No. 4141 delegating authority to approve the agreement for CalSHAPE Plumbing Grants.

Charter School Memorandums of Understanding: Aspire (G-9)

Approval of the general memorandums of understanding between San Juan Unified and Aspire Alexander Twilight College Preparatory Academy and Aspire Alexander Twilight Secondary Academy effective for a five-year term from July 1, 2024 to June 30, 2029.

Charter School Memorandum of Understanding: California Montessori Project (G-10)

Approval of the general memorandum of understanding between San Juan Unified and California Montessori Project effective for a three-year term from July 1, 2024 to June 30, 2027.

Charter School Memorandum of Understanding: Gateway International School (G-11)

Approval of the general memorandum of understanding between San Juan Unified and Gateway International School effective for a three-year term from July 1, 2024 to June 30, 2027.

Charter School Memorandum of Understanding: Visions In Education (G-12)

Approval of the general memorandum of understanding between San Juan Unified and Visions In Education effective for a two-year term from July 1, 2024 to June 30, 2026.

Public Hearing: Local Control and Accountability Plan (I-1)

Interim Deputy Superintendent of Schools and Student Support Amy Slavensky, Ph.D., introduced Director of Continuous Improvement and LCAP Gianfranco Tornatore, Ed.D., who gave a detailed presentation on the district's Local Control and Accountability Plan (LCAP) which included an overview of the LCAP, an update on the notable changes to the goals, actions and metrics, an overview of the budget and information regarding engagement of the LCAP Parent Advisory Committee. Ms. Costa declared the topic of the LCAP a public hearing and invited the public to speak. There being no questions or comments from the public, Ms. Costa declared the public hearing closed. Ms. Costa then invited board members to speak. Ms. Creason expressed appreciation for the educational partners and encouraged participation on district committees. Ms. Villescaz acknowledged areas of improvement and areas of concern, noting that the investments appear to adequately address the actions. Ms. Kravchuk recognized the addition of more educational partners and listening sessions, highlighted some of the notable changes and asked clarifying questions, which Dr. Tornatore addressed. Mr. Avey spoke about the input received from the LCAP Parent Advisory Committee and educational partners, the notable changes, successes and challenges, and the significance of the plan. Ms. Costa spoke about school personnel making a difference and how the strategic plan and LCAP are woven together. Action was scheduled for June 25.

Public Hearing: Choices Charter School Local Control and Accountability Plan (I-2)

Director of Admissions and Family Services Brian Ginter introduced Director of Choices Charter School Brent Givens who gave a presentation on the LCAP for Choices Charter School which included information on engaging educational partners; identification of key themes; goals, actions and notable changes; and a 2024-2025 budget overview of revenues and expenditures. Ms. Costa declared the topic of the Choices Charter School LCAP a public hearing and invited the public to speak. There being no questions or comments from the public, Ms. Costa declared the public hearing closed. Ms. Costa then invited board members to speak. Ms. Kravchuk acknowledged the Zoom help desk and online tutoring schedule as two of the notable changes. Ms. Costa noted the school satisfaction survey results. Action was scheduled for June 25.

Public Hearing: Presentation of the 2024-2025 Budget (I-3)

Chief Financial Officer Joel Ryan presented the proposed 2024-2025 budget, including staffing standards, the use of Education Protection Account (EPA) funds, and the substantiation of excess reserves (required by Senate Bill 858) for discussion. Mr. Ryan shared information about the district's revenues, including general funds, Local Control Funding Formula (LCFF) funds and one-time COVID-19 funds. Mr. Ryan also discussed the district's expenditures, noting that 85 percent are allocated to salaries and benefits. Mr. Ryan explained that the district meets the requirement for 2 percent reserves, reviewed the planning factors and discussed the multi-year projections. Mr. Ryan mentioned that the 45-day revision would reflect the final COLA from the state-adopted budget as well as the recent labor agreements. Ms. Costa declared the topic of the 2024-2025 budget a public hearing and invited the public to speak. There being no questions or comments from the public, Ms. Costa declared the public hearing closed. Board members made comments and posed questions, which Mr. Ryan addressed. Action was scheduled for June 25.

Middle School Boundary Adjustments (I-4)

Chief Operations Officer Frank Camarda presented the item, explaining the need to adjust the middle school boundaries in the western region of the district due to an increase in enrollment. Mr. Camarda provided historical background, information about demographics and growth in the western region, and the formation and work of the middle school boundary committee. Director of Communication Raj Rai provided an overview of the two phases of outreach efforts that took place

in the spring of 2023. Mr. Camarda presented three map scenarios for consideration which would be effective for the beginning of the 2025-2026 school year, explaining that map scenario no. 3 best meets the attendance boundary goals and the criteria for map development. Mr. Ginter spoke about enrollment options and the potential impacts on families. Mr. Camarda explained next steps, which includes outreach to impacted families in fall 2024.

Visitor Comment:

Martin Ross expressed his support for open enrollment.

Board members made comments and posed questions related to the timing of the changes, the Katherine Johnson Middle School construction delay, walk distances, alternative transportation, safe routes to schools, legacy enrollment, mid-year enrollment transfers, and communication and problem-solving for the families impacted by the changes. Action was scheduled for June 25.

Proposed Name Change for Encina Preparatory High School (I-5)

Assistant Superintendent of Secondary Education and Programs Kristan Schnepp and Encina Preparatory High School Principal Greta Scholtes gave a presentation about the proposed name change for Encina. Ms. Schnepp provided background information about the proposed name change, and Ms. Scholtes shared information about the feedback that was collected from a ThoughtExchange involving students, families and staff. Board members expressed support for the name change. Action was scheduled for June 25.

The board took a recess from 8:30 p.m. - 8:40 p.m.

Districtwide Dress Code Revision Process (I-6)

Ms. Schnepp introduced the topic and gave a presentation on the process for revising the districtwide dress code. Ms. Schnepp spoke about the timeline, the dress code committee process and the public review process that took place in the spring of 2024. Ms. Schnepp explained that common themes were identified and revisions were made to the dress code based on feedback, and she outlined next steps. Board members made comments and posed questions, which Ms. Schnepp addressed. Ms. Kravchuk acknowledged the thoroughness of the process, noting that the dress code addresses the community concerns she has received, and she inquired about pajama bottoms and midriff shirts. Mr. Avey spoke about the proposed revisions, consistent universal enforcement and the dress code as a minimum standard for schools. Ms. Villescaz said she was happy that the process was student-led, expressed appreciation for the gender-neutral language and inquired about hoodies. Ms. Costa said she appreciated staff listening and crafting language that captures what is reasonable for students.

Proposed Revisions to Board Policy 5132 Dress and Grooming and Retirement of Board Policy 5132.4 School Uniforms (I-7)

Ms. Schnepp presented the item and reviewed the proposed revisions to Board Policy 5132 Dress and Grooming, explaining that the proposed revisions are in response to the work of the dress code committee and will ensure that all school sites adhere to the districtwide dress code. Ms. Schnepp also explained that staff recommends the retirement of Board Policy 5132.4 School Uniforms. Action was scheduled for June 25.

Public Hearing: Conveyance of Easement at Garfield Elementary School (I-8)

Mr. Camarda presented the item. Ms. Costa declared the topic of conveying a permanent easement at Garfield Elementary School a public hearing and invited the public to speak. There being no questions or comments from the public, Ms. Costa declared the public hearing closed. It was moved by Ms. Villescaz, seconded by Mr. Avey, to adopt Resolution No. 4136, conveying one permanent easement at Garfield Elementary School to the Carmichael Water District. MOTION CARRIED UNANIMOUSLY [AYES: Costa, Avey, Villescaz, Kravchuk, Perez, Creason; NOES: None; ABSENT: Hernandez].

Public Hearing: Conveyance of Easement at Schweitzer Elementary School (I-9)

Mr. Camarda presented the item. Ms. Costa declared the topic of conveying a permanent easement at Schweitzer Elementary School a public hearing and invited the public to speak. There being no questions or comments from the public, Ms. Costa declared the public hearing closed. It was moved by Ms. Creason, seconded by Mr. Perez, to adopt Resolution No. 4138, conveying one permanent easement at Schweitzer Elementary School to the Carmichael Water District. MOTION CARRIED UNANIMOUSLY [AYES: Costa, Avey, Villescaz, Kravchuk, Perez, Creason; NOES: None; ABSENT: Hernandez].

Public Hearing: Conveyance of Easement at Del Paso Manor Elementary School (I-10)

Mr. Camarda presented the item. Ms. Costa declared the topic of conveying a permanent easement at Del Paso Manor Elementary School a public hearing and invited the public to speak. There being no questions or comments from the public, Ms. Costa declared the public hearing closed. It was moved by Ms. Villescaz, seconded by Ms. Creason, to adopt Resolution No. 4140, conveying one permanent easement at Del Paso Manor Elementary School to the Sacramento Metropolitan Air Quality Management District. MOTION CARRIED UNANIMOUSLY [AYES: Costa, Avey, Villescaz, Kravchuk, Perez, Creason; NOES: None; ABSENT: Hernandez].

Tentative Agreement: San Juan Professional Educators Coalition (I-11)

Executive Director of Labor Relations and Government Affairs Daniel Thigpen presented the item. Ms. Villescaz acknowledged the new articles related to the work of school psychologists. It was moved by Ms. Villescaz, seconded by Ms. Creason, to approve the tentative agreement between the San Juan Professional Educators Coalition (SJPEC) and the San Juan Unified School District. MOTION CARRIED UNANIMOUSLY [AYES: Costa, Avey, Villescaz, Kravchuk, Perez; Creason; NOES: None; ABSENT: Hernandez].

District's Initial Bargaining Proposal with Teamsters Local No. 150 (I-12)

Mr. Thigpen presented the topic. Ms. Costa stated there were no requests for public comment. It was moved by Mr. Perez, seconded by Ms. Kravchuk, to adopt, pursuant to Government Code section 3540 et seq. and district Board Policy 4243.1, the bargaining interests of the Board of Education for negotiations with the Teamsters Union Local No. 150. MOTION CARRIED UNANIMOUSLY [AYES: Costa, Avey, Villescaz, Kravchuk, Perez, Creason; NOES: None; ABSENT: Hernandez].

Board Reports (J)

Ms. Villescaz reported that she and Mr. Avey attended the Sacramento Pride Parade, and she expressed enthusiasm for the recent graduation ceremonies.

Mr. Avey shared his experiences about attending the last day of school.

Future Agenda (K)

No items were added to the future agenda.

Adjournment (L)

At 9:10 p.m., there being no further business, the regular meeting was adjourned in memory of Valerie Pasdera, Mariposa Elementary School teacher, and Brett Sargent, Bella Vista High School mathematics teacher.

Pam Costa, Board President

Melissa Bassanelli, Secretary

Approved: _____
:sc

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

G.1

MEETING DATE:

06/25/2024

SUBJECT: Personnel Report

DEPARTMENT: Human Resources

ACTION REQUESTED:

Action: The superintendent is recommending that the board approve the personnel report and related items – appointments, leaves of absence and separations.

RATIONALE/BACKGROUND:

The personnel report provides an accounting of recent appointments, leaves of absence, separations, pre-retirement reduced workload, reassessments or changes in work year, errata, job description changes, salary range changes, employment contracts and extensions, recommendations on credential and charter school personnel actions.

ATTACHMENT(S):

1. [Personnel Pages](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/17/2024

FISCAL IMPACT:

N/A

PREPARED BY: Rebecca Toto, Ed.D., Assistant Superintendent, Human Resources

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

Agenda for the June 25, 2024 Board Meeting

1. APPOINTMENTS

SUPERVISORY

Type	Name	Status	Assignment	Location	Effective Date (s)
Rehire	Andraos, Jennifer	Prob	Nutrition Services Supv III	Nutrition Services	06/08/24
Rehire	Lewis, Tiffany	Prob	Supv Expnd Learning Progs	Marvin Marshall	07/01/24

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Tayamen, Christopher	Prob	JROTC	Del Campo	06/03/24
Rehire	Berry, Emily	Prob	Teacher Kindergarten	Dyer-Kelly	08/13/24

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Singh, Baljit	Prob	Lead Custodian	Mira Loma High School	06/30/24
New Hire	Tokhi, Forouzan	Prob	Inst Asst/Bil-Dari	Mira Loma High School	06/03/24
New Hire	Upton, Hugh	Prob	Groundskeeper/Gardener	M&O - Building Maintenance	06/03/24
Rehire	Gray-Greene, Westley	Prob	Custodian	Del Paso Manor	06/03/24
Rehire	Randolph, Natasha	Prob	Position Control Specialist	Budget Services	05/29/24

2. LEAVES OF ABSENCE

CERTIFICATED SUPERVISORY

Type	Name	Status	Assignment	Location	Effective Date (s)
Paid	Walters, Shana	Perm	Principal K/6	Oakview	04/30/24 06/30/24

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
Paid	Polley, Jillian	Perm	Teacher Grade 3	Kingswood	02/26/24 06/30/24

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Paid	Alturkmani, Najmeh	Perm	Child Dev Assist-SA	Coyle ECE	05/20/24 06/30/24
Paid	Baldwin-Fleming, Marcella	Perm	Instructional Assistant III	Casa Roble	03/15/24 06/30/24
Paid	Beck, Kristopher	Prob	Nutr Svc Wrhs & Proc Tech	NS Central Dist Warehouse	05/28/24 06/30/24
Paid	Halsell, Denesha	Perm	Personnel Technician	Human Resources	05/20/24 06/30/24
Paid	Rangel, Amy	Perm	Clerk	Starr King	05/21/24 06/30/24
Paid	Sandoval, Jose	Perm	Custodian	Twin Lakes	03/01/24 06/30/24
Paid	York, Michael	Perm	Custodian	Howe Avenue	05/28/24 06/30/24
Unpaid	Maryam, Bibi	Perm	Inst Asst/Bil-Farsi	Cottage	05/22/24 06/30/24

3. SEPARATIONS

SUPERVISORY

Type	Name	Status	Assignment	Location	Effective Date (s)
Retirement	Tilsley, Susan	Perm	Nutrition Services Supv III	Nutrition Services	06/07/24

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Appleby, Sierra	Prob	Teacher PreSchool	Early Childhood Education	06/05/24
Resignation	Arumugam, Chinnameyyam	Perm	Teacher PreSchool	Early Childhood Education	06/06/24
Resignation	Ax, Tanya	Prob	Tch-Mod/Severe K/12	Mariemont	06/05/24
Resignation	Baltazar, Christian	Perm	Tch-Elem Specialist-Art	Teaching And Learning	06/05/24
Resignation	Biehle, Jennifer	Prob	Tch-Resource Spec K/12	Thomas Edison	06/05/24
Resignation	Blackwell, Jakob	Perm	Tch-Grad 7/8	Barrett	06/05/24
Resignation	Bohorquez, Sarah	Prob	Tch-Mild/Moderate K/12	Carmichael	06/05/24
Resignation	Cervantes, Beth	Perm	Teacher Grade 1	Del Dayo	06/05/24
Resignation	East, Ryan	Prob	Tch-Grad 9/12	Mira Loma	06/05/24

Agenda for the June 25, 2024 Board Meeting

3. SEPARATIONS (Continued)

CERTIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Fleeman, Ruth	Prob	Tch-Grad 7/8	Starr King	06/05/24
Resignation	Flood, Lauren	Prob	Teacher Kindergarten	Greer	06/05/24
Resignation	Galindo, Gabrielle	Perm	Nurse School	Health Services	06/04/24
Resignation	Gardiner, Patricia	Prob	Tch-Grad 9/12	Casa Roble	06/05/24
Resignation	Gebhart, Garye	Prob	Teacher Grade 4	Thomas Edison	06/05/24
Resignation	Gibbons, Anton	Prob	Teacher Grade 5	Pasadena	06/05/24
Resignation	Gray, Ashley	Prob	Tch-Grad 7/8	Churchill	06/05/24
Resignation	Gutierrez, Christine	Prob	Tch-Grad 7/8	Katherine Johnson	06/05/24
Resignation	Guzman, Evita	Perm	Teacher Kindergarten	Lichen	06/05/24
Resignation	Harriman, Annie	Perm	Teacher Grade 2	Starr King	06/05/24
Resignation	Hedrick, Paul	Perm	Tch-Grad 9/12	Bella Vista	06/14/24
Resignation	Heno, Amy	Perm	Tch-Grad 9/12	El Camino	06/05/24
Resignation	Hong, Trisha	Perm	Teacher Grade 4	Coyle Avenue	06/05/24
Resignation	Kalua, Rhonda	Perm	Tch-Elem Specialist-PE	Teaching And Learning	06/05/24
Resignation	Kenniston, Dawn	Prob	Tch-Alternative Education	Home School Program	06/05/24
Resignation	Lewis, Rachel	Prob	Tch-Grad 9/12	El Camino	06/05/24
Resignation	Luebke, Christopher	Prob	Tch-Mild/Moderate K/12	Special Ed - Kenneth	06/05/24
Resignation	McGuire, Kara	Perm	Counselor Spec Prgm	Billy Mitchell	06/04/24
Resignation	Menconi, Lisa	Perm	Teacher Grade 1	Schweitzer	06/05/24
Resignation	Millan, Melinda	Perm	Tch-Mild/Moderate K/12	Encina	06/05/24
Resignation	Morash, Katherine	Prob	Tch-Mod/Severe K/12	Arcade	06/05/24
Resignation	Moreno, Mackenzie	Prob	Teacher Grade 1	Greer	06/05/24
Resignation	Muelder, Erich	Prob	Tch-Grad 9/12	El Camino	06/05/24
Resignation	Nelson, Jessica	Prob	Tch-Grad 7/8	Sylvan	06/05/24
Resignation	Pilgrim, Carley	Prob	Tch-Mod/Severe K/12	Ralph Richardson Center	06/05/24
Resignation	Rogers, Daniel	Perm	Tch-Elem Specialist-PE	Teaching And Learning	06/05/24
Resignation	Rogers, Katie	Perm	Teacher Grade 6	Del Paso	06/05/24
Resignation	Rowlett, Peyton	Perm	Tch-Resource Spec K/12	Special Ed - Kenneth	06/05/24
Resignation	Segoviano, Ana	Perm	Tch-Grad 9/12	Mesa Verde	06/05/24
Resignation	Swank, Jocelyn	Perm	Tch-Site Res: Elem Intrnv	Lichen	06/05/24
Resignation	Teasdale, Jennifer	Perm	Teacher Grade 4	Howe Avenue	06/05/24
Resignation	Thesell, Lisa	Prob	Tch-Grad 7/8	Arcade	06/05/24
Resignation	Turk, Jessica	Perm	Teacher Grade 2	Mariemont	06/05/24
Resignation	Van Rees, Lily	Perm	Teacher Grade 1	Starr King	06/04/24
Resignation	Varnum, Linda	Perm	Tch-Resource Spec K/12	Sylvan	06/05/24
Resignation	Weeks, Patrick	Prob	Tch-Grad 9/12	Bella Vista	06/05/24
Retirement	Faulkner, Deborah	Perm	Tch-Grad 7/8	Sierra Oaks	06/05/24
Retirement	Grigsby, Gregory	Perm	Teacher Grade 6	Gold River Discovery Center	06/05/24
Retirement	Key, Jeffrey	Perm	Teacher Grade 4	Harry Dewey	06/05/24
Retirement	Mackey, Nelda	Perm	Counselor-9/12	El Camino	07/31/24

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Amos, Alaina	Perm	Instructional Assistant I	Gold River Discovery Center	06/04/24
Resignation	Do, Vivian	Perm	Instructional Assistant I	Howe Avenue	06/03/24
Resignation	Finney, Norah	Perm	Instructional Assistant I	Lichen	06/04/24
Resignation	Garcia Davis, Mallorie	Perm	Instructional Assistant I	Gold River Discovery Center	06/04/24
Resignation	Gere, Melody	Perm	Instructional Assistant I	Del Dayo	06/04/24
Resignation	Gopalarathnam, Swarnalakshmi	Perm	Research Analyst	Accountability & Org Eval	06/03/24
Resignation	Harris, Venus	Prob	Child Dev Assist-SA	Green Oaks ECE	05/29/24
Resignation	Janway, Robert	Prob	Htg & Air Cond Tech II	M&O - Building Maintenance	05/31/24
Resignation	Mejia, Abram	Perm	Instructional Assistant I	Pasadena	06/05/24
Resignation	Olmsted, Elizabeth	Perm	Instructional Assistant I	Green Oaks	06/04/24
Resignation	Pena Jr., Santos	Perm	Secretary	Marvin Marshall	06/03/24
Resignation	Peterson, Chris	Perm	Instructional Assistant II	James Ottoman	06/04/24
Resignation	Pham, Phat	Perm	Instructional Assistant II	Casa Roble	06/04/24
Resignation	Rogan, Chester Roy	Perm	Custodian	El Camino	06/03/24
Resignation	Samano, Nicolas	Perm	Instructional Assistant III	Carmichael	06/04/24
Resignation	Wallace, Megan	Perm	Instructional Assistant I	Mariemont	06/04/24
Retirement	Belden, Carol	Perm	Custodian	James Ottoman	06/04/24
Retirement	Bradford, Linda	Perm	Nutrition Services Worker II	Cameron Ranch	06/04/24
Retirement	Casey, Marshall	Perm	Warehouse/Delivery	NS Central Dist Warehouse	06/05/24
Retirement	Dixon, Chanel	Perm	Intermed Clerk Typist	Pupil Personnel Services	05/30/24
Retirement	Fulmer, Yvonne	Perm	Braillist	Ralph Richardson Center	06/04/24

Agenda for the June 25, 2024 Board Meeting

3. SEPARATIONS (Continued)

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date(s)
Retirement	Groom, Kimberly	Perm	Sign Language Interpreter	Laurel Ruff	06/04/24
Retirement	Kibak, Aurel	Perm	Instructional Assistant III	Mira Loma	06/04/24
Retirement	Lawson, Susan	Perm	Child Dev Assist-ITPre	Sunrise ECE	06/06/24
Retirement	McGrade-Stephens, Kathleen	Perm	Instructional Assistant II	Mission Avenue	06/05/24
Retirement	Mulder, Laura	Perm	LCAP Analyst	Teaching And Learning	06/28/24
Retirement	Sackett, Julia	Perm	Instructional Assistant II	Will Rogers	06/04/24
Retirement	Sell, Kim	Perm	Instructional Assistant II	Laurel Ruff	06/04/24
Retirement	Whitehorn, Vallerie	Perm	Instructional Assistant I	James Ottoman	06/04/24
Dismissal	CL-604	Prob	Intermediate Clerk Typist	Teaching & Learning	06/07/24

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

G.2

MEETING DATE:

06/25/2024

SUBJECT: Purchasing Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

Action: The superintendent is recommending that the board approve the purchasing report – purchase orders and service agreements, change orders, construction and public works bids, piggyback contract, bids/RFPs and zero dollar contracts.

RATIONALE/BACKGROUND:

Business Support Services and Facilities Accounting will combine a list of purchase orders and service agreements, change orders, construction and public works bids, piggyback contracts, zero-dollar contracts, bids and RFPs and other purchases in accordance with Education Code 3300 Expenditures and Purchases, 3311 Bids, 3311.1 Uniform Public Construction Cost Accounting Procedures and 3311.4 Procurement of Technological Equipment.

ATTACHMENT(S):

1. [Purchasing Report](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/17/2024

FISCAL IMPACT:

N/A

PREPARED BY:

Laura Fry, Manager, Business Support Services
Cherie Chenoweth, Coordinator, Facilities Accounting Compliance
Joel Ryan, Chief Financial Officer

APPROVED BY:

Melissa Bassanelli, Superintendent of Schools

Purchasing Contracts Board Report
Purchase Orders, Service Agreements, and Contracts

May 29, 2024 - June 11, 2024

PO#	Date	Vendor Name	Description	Amount \$	Site/ Department
TBD	5/31/2024	Superior Sports	Discovery Club and Bridges Summer Programs, S.T.E.M and physical education classes	\$ 500,000.00	ECE/Discovery Clubs and Bridges
TBD	6/2/2024	West Coast Arborists	Tree Removal Blanket PO	\$ 220,000.00	M&O
TBD	6/2/2024	Republic Waste	Utility	\$ 800,000.00	M&O
TBD	6/2/2024	AT&T	Cell Phone Service	\$ 140,000.00	M&O
TBD	6/2/2024	Hunt & Sons	Fuel	\$ 400,000.00	M&O
TBD	6/2/2024	Western State Fire Protection	M&O	\$ 176,500.00	M&O
TBD	6/2/2024	SMUD	Utility	\$ 5,800,000.00	M&O
TBD	6/2/2024	PG&E	Utility	\$ 2,000,000.00	M&O
TBD	6/2/2024	Sacramento County Consolidated Utilities	Utility	\$ 500,000.00	M&O
TBD	6/2/2024	California American Water	Utility	\$ 340,000.00	M&O
TBD	6/2/2024	Carmichael Water	Utility	\$ 295,000.00	M&O
TBD	6/2/2024	Citrus Heights Water	Utility	\$ 265,000.00	M&O
TBD	6/2/2024	Del Paso Manor Water	Utility	\$ 110,000.00	M&O
TBD	6/2/2024	Fair Oaks Water	Utility	\$ 132,000.00	M&O
TBD	6/2/2024	Sacramento Suburban Water	Utility	\$ 500,000.00	M&O
TBD	6/2/2024	Abe Janitorial Supply	Custodial Supplies	\$ 825,000.00	M&O
TBD	6/7/2024	Bimbo Bakeries	Baked goods supplies	\$ 150,000.00	Nutrition Services
TBD	6/7/2024	The Danielson Company	Food and paper products supplies	\$ 1,500,000.00	Nutrition Services
TBD	6/7/2024	Daylight Foods Inc.	Fresh produce	\$ 1,200,000.00	Nutrition Services
TBD	6/7/2024	Gold Star Foods	Food supplies	\$ 6,500,000.00	Nutrition Services
TBD	6/7/2024	Imperial Bag & Paper Co.	Paper products and kitchen supplies	\$ 600,000.00	Nutrition Services
TBD	6/7/2024	Producers Dairy Foods	Milk, dairy and juice supplies	\$ 2,500,000.00	Nutrition Services
TBD	6/7/2024	Perrin Bernard Supowitz	Kitchen supplies	\$ 650,000.00	Nutrition Services
TBD	6/7/2024	All West Coach Lines	Field trip charter buses	\$ 890,000.00	Transportation

Purchasing Contracts Board Report
Purchase Orders, Service Agreements, and Contracts

May 29, 2024 - June 11, 2024

PO#	Date	Vendor Name	Description	Amount \$	Site/ Department
TBD	6/7/2024	Vol-Ten Corp.	Field trip charter buses	\$ 125,000.00	Transportation
TBD	6/7/2024	Lux Bus America Co	Field trip charter buses	\$ 375,000.00	Transportation
TBD	6/7/2024	Michael's Transportation	Outside staff driver services	\$ 425,000.00	Transportation
TBD	6/7/2024	Hunt & Sons Inc.	Fuel	\$ 700,000.00	Transportation
TBD	6/11/2024	PAWAR	Outside staff driver services	\$ 125,000.00	Transportation
TBD	6/7/2024	WHA - Western Health Advantage	Retiree premiums	\$ 2,433,792.12	Human Resources
TBD	6/7/2024	Buck Global	Health and wellness consulting services	\$ 210,000.00	Human Resources
TBD	6/7/2024	SISC II - Self Insured Schools of California	Retiree and active premiums	\$ 4,690,000.00	Human Resources
TBD	6/7/2024	Kaiser	Retiree premiums	\$ 3,076,707.72	Human Resources
TBD	6/12/2024	The Leadership Academy	Professional learning and coaching services	\$ 236,200.00	Teaching and Learning
TBD	6/12/2024	PowerSchool Group	Subscription fees - Naviance renewal	\$ 128,735.40	Vocational/ROP

Purchasing Contracts Board Report
Change Orders/Amendments

May 29, 2024 - June 11, 2024

Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
BPO24-00410	6/12/2024	Abe Janitorial Supply	Custodial Supplies	\$ 745,000.00	\$ 50,000.00	\$ 25,000.00	\$ 820,000.00	212 - M&O
BPO24-00416	5/29/2024	Perrin	Additional paper products	\$ 150,000.00	\$ 300,000.00	\$ 100,000.00	\$ 550,000.00	Nutrition Services

Service Agreement Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
PO24-02017	6/5/2024	Maxim Healthcare	Licensed nurse services	\$ 2,580,686.00	\$ -	\$ 450,000.00	\$ 3,030,686.00	Special Ed
PO24-02566	6/5/2024	Everdriven	Student transportation services	\$ 2,000.00	\$ (2,000.00)	\$ 330,000.00	\$ 330,000.00	Transportation
							\$ -	
							\$ -	

Other Contract Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
VR24-10618	6/4/2024	Campbell Keller	Furniture for Carriage Full Site Furniture 171-9306-P1 project	\$ 156,380.08		\$ 44,249.64	\$ 200,629.72	216 - Facilities
VR24-10507	6/4/2024	Campbell Keller	Furniture for Mesa Full Site Furniture 210-9306-P1	\$ 646,673.77	\$ 303,747.51	\$ 148,877.87	\$ 1,099,299.15	216 - Facilities
VR24-07941	6/11/2024	Campbell Keller	Additional furniture for Arcade New Construction 001-9512-P1	\$ 1,893,632.33	\$ 135,886.07	\$ 22,878.99	\$ 2,052,397.39	216 - Facilities

Lease Amendments/Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
							\$ -	

General Contract Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility

**Purchasing Contracts Board Report
Construction and Public Works Bids and Contracts**

May 29, 2024 - June 11, 2024

Upon evaluation of the bids/contracts staff has awarded the following in accordance with all legal guidelines.

General Contract

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility

Other Contracts

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility
26	6/7/2024	TBD	24-226	BWD Construction Inc. dba BWD General Engineering Contractors	New water infiltration system for Camp Winthers 904-9495-24CIP/ESSER project	\$ 389,500.00	216 - Facilities

New Addendum to Master Agreements

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility

Purchasing Contracts Board Report
Board Pre-Approval
Piggyback Contracts

May 29, 2024 - June 11, 2024

Staff has determined that purchasing through contracts issued by various state agencies within the State of California will save administrative time and expense, provide favorable pricing, and will be in the best interests of the district. District staff is requesting the Board of Education's authorization to piggyback on the approved bids in accordance with Public Contract Code Section 20118.

Fund	Date	Piggyback #, Title	Vendor Name	Description	Term
13	06/05/2024	Natomas Produce RFP# 2324-002	Spork Food Hub	Fresh produce distribution	July 01, 2024 through June 30, 2025

**Purchasing Contracts Board Report
Bids/RFPs**

May 29, 2024 - June 11, 2024

Upon evaluation of the bids staff has awarded the following in accordance with all legal guidelines.

Fund	Date	Bid/RFP #	Vendor Name	Description	Amount \$	Responsibility
All	6/12/2024	TBD	TBD	Bid for Nutrition Services vehicles	\$400,000.00	213

Purchasing Contracts Board Report
Board Pre-Approval
Zero Dollar

May 29, 2024 - June 11, 2024

Fund	Date	Site/ Department	Vendor Name	Description
13	6/1/2024	Nutrition Services	Golden Valley Charter	Intra-Agency agreements with vend/will vend meals that are provided by Nutrition Services. Agency invoiced by Nutrition Services
13	6/1/2024	Nutrition Services	Early Childhood Education	Intra-Agency agreements with vend/will vend meals that are provided by Nutrition Services. Agency invoiced by Nutrition Services
13	6/1/2024	Nutrition Services	Bridges After School Program	Intra-Agency agreements with vend/will vend meals that are provided by Nutrition Services. Agency invoiced by Nutrition Services
13	6/1/2024	Nutrition Services	Choices Charter	Intra-Agency agreements with vend/will vend meals that are provided by Nutrition Services
13	6/1/2024	Nutrition Services	California Montessori Project, American River, Carmichael and Orangevale campuses	Intra-Agency agreements with vend/will vend meals that are provided by Nutrition Services

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

G.3

MEETING DATE:

06/25/2024

SUBJECT: Business Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

Action: The superintendent is recommending that the board approve the business report – warrants and payroll and notices of completion.

RATIONALE/BACKGROUND:

In accordance with Education Code section 3460 Financial Report and Accountability, Fiscal Services will report the warrants and payroll expenditures for the prior month. In accordance with Education Code section 7400 Construction and Modernization of Facilities, Facilities Accounting Compliance will list any notices of completion for construction projects that have been finalized.

ATTACHMENT(S):

1. [Business Report](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/17/2024

FISCAL IMPACT:

N/A

PREPARED BY: Kristi Blandford, Director, Fiscal Services
Cherie Chenoweth, Coordinator, Facilities Accounting Compliance
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT
Accounting Services

WARRANTS & PAYROLL

VENDOR AND CONTRACT WARRANTS		
	Fund	May 2024
01	General Fund	\$ 20,183,917.86
09	Charter Schools	6,551.18
10	Special Ed Pass-Thru	-
11	Adult Education	52,798.06
12	Child Development	145,269.87
13	Food Service/Cafeteria	1,744,062.48
14	Deferred Maintenance	149,726.99
21	Building Fund	270,568.18
22	Measure S Building Fund	3,414.34
23	Measure J Building Fund	76,368.02
24	Measure N Building Fund	7,312.73
25	Capital Facilities	4,664.50
26	Measure P Building Fund	7,521,287.80
35	State Schools Facilities Fund	-
40	Sp Res FD -- Capital Outlay Proj	-
67	Self Insurance	780,490.07
95	Student Body Fund	-
TOTAL		\$ 30,946,432.08

PAYROLL AND BENEFITS		
	All Funds	May 2024
Certificated Payroll		\$ 25,804,264.75
Classified Payroll		9,965,111.66
Benefits		16,841,407.15
TOTAL		\$ 52,610,783.56

Notices of Completion - Board of Education

CONTRACTOR	PROJECT	DATE OF ACCEPTANCE	DATE RECORDED
Landmark Construction, Inc.	PO#308674 VR24-01440 Provide all labor, materials, equipment, tools, transportation and incidentals for HVAC Replacement, at N Wing Portables at Barrett Middle School, 4243 Barrett Road, Carmichael, CA 95608, located in the San Juan Unified School District. Vendor: Landmark Construction, Inc.	5/16/2024	5/21/2024

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

G.4

MEETING DATE:

06/25/2024

SUBJECT: Gifts

DEPARTMENT: Administration

ACTION REQUESTED:

Action: The superintendent is recommending that the board accept the list of gifts.

RATIONALE/BACKGROUND:

Acceptance of the following gifts:

El Camino Fundamental High School: from Rachel Cannon – for prom dresses: \$400.

ATTACHMENT(S):

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/17/2024

FISCAL IMPACT:

N/A

PREPARED BY: Stephanie Cunningham, Administrative Assistant, Board of Education

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

G.5

MEETING DATE:

06/25/2024

SUBJECT: Surplus Property

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

Action: The superintendent is recommending that the board approve the disposal of surplus property pursuant to Board Policy 3270.

RATIONALE/BACKGROUND:

The Governing Board recognizes that the district may own personal property which is unusable, obsolete, or no longer needed by the district. The superintendent or designee shall arrange for the sale or disposal of district personal property in accordance with board policy and the requirements or state law.

The superintendent or designee shall identify to the board all items not needed by the district together with their estimated value and a recommended disposition.

ATTACHMENT(S):

1. [Surplus Property Report](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/17/2024

FISCAL IMPACT:

N/A

PREPARED BY: Laura Fry, Manager, Business Support Services
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

Board of Education Agenda**Item****Surplus Property**

6/25/2024

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Fixed Asset / Serial #	Disposition
Arcade	HP	LaserJet P2035	Printer	201807775	eWaste
Arcade	HP	Laserjet P3015	Printer		eWaste
Arcade	HP	ML2525	Printer	20182148	eWaste
Arcade	HP	Photosmart C4280	Printer	20180497	eWaste
Arcade	HP	Q5912A	Printer	CNBC5840VG	eWaste
Arcade	Brother	MFC-8910DW	Printer	U63089F4N784099	eWaste
Arcade	Canon	Pixima TS3520	Printer	AGEL00052	eWaste
Arcade	HP	Pro Display P19A	Monitor	CNK51204W2	eWaste
Arcade	Samsung	Chromebook XE303C12-A01US	Laptop	20180941/HY3A91TD504190B	eWaste
Arden	Sharp		TV	0S045394	eWaste
Arden	Kyocera	TASKalfa 450i	3-Copiers		eWaste
Churchill	HP	Envy Pro 6452	Printer	TH03E1B0BF	eWaste
Del Dayo	HP	OfficeJet Pro 8610	Printer	CN46ICW2JY	eWaste
Health Services	Hillrom	Welch Allyn	Spot Vision Screener	200700188	Recycled
Health Services	Insta-Line	Quantum	Vision Screener	C53271	Recycled
Health Services	Insta-Line	Quantum	Vision Screener	C53263	Recycled
Lichen	EPSON	Workforce Pro WF3720	Printer		eWaste
Lichen	EPSON	EX3260	Projector		eWaste
Ottomon	Apple	iPad	Tablet	DN6GXB57DFHY	eWaste
Ottomon	Apple	iPad	Tablet	DYTJWNQQDFHW	eWaste
Ottomon	Apple	iPad	Tablet	DYTLWPBHDHFH	eWaste
Ottomon	Apple	iPad	Tablet	F5RK24HWDFHW	eWaste
Ottomon	Apple	iPad	Tablet	DYTJXLVTDFHW	eWaste
Ottomon	Apple	iPad	Tablet	DYTJWNEQDFHW	eWaste
Ottomon	Apple	iPad	Tablet	DYTJWNFFDFHW	eWaste
Ottomon	Apple	iPad	Tablet	F5XK9D1QDFHW	eWaste
Ottomon	Apple	iPad	Tablet	F5RK2CRUDFH	eWaste
Ottomon	Apple	iPad	Tablet	DMPMCQ0F182	eWaste
Ottomon	Apple	iPad	Tablet	DYTJWNQ7DFHW	eWaste
Ottomon	Apple	iPad	Tablet	DMQML9RCF182	eWaste
Ottomon	Apple	iPad	Tablet	DMQML8A1F182	eWaste
Ottomon	Apple	iPad	Tablet	DMPMNKYYF182	eWaste
Ottomon	Apple	iPad	Tablet	DMQMC1ARF182	eWaste
Ottomon	Apple	iPad	Tablet	F5RK2BGZDFHW	eWaste
Ottomon	Apple	iPad	Tablet	DYTJWNH8DFHW	eWaste
Ottomon	Apple	iPad	Tablet	F5RK2E6DDFH	eWaste
Ottomon	Apple		Computer	800008546	eWaste
Ottomon	Apple		Computer	900010615	eWaste
Ottomon	Samsung	Chromebook	Laptop	20163080/1300018024	eWaste

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

G.6

MEETING DATE:

06/25/2024

SUBJECT: Proposed Name Change for Encina Preparatory High School

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

Action: The superintendent is recommending that the board approve the request to change the name of Encina Preparatory High School to Encina High School.

RATIONALE/BACKGROUND:

As Encina Preparatory High School looks forward to its own campus and upgraded facilities in the coming years, the Encina community explored potentially dropping "Preparatory" from the school's name.

ATTACHMENT(S):

BOARD COMMITTEE ACTION/COMMENT:

Facilities Committee: 05/01/2024

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/03/2024, 06/17/2024
Board of Education: 06/11/2024 (Discussion)

FISCAL IMPACT:

N/A

PREPARED BY: Kristan Schnepp, Assistant Superintendent, Secondary Education and Programs

APPROVED BY: Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

G.7

MEETING DATE:

06/25/2024

SUBJECT: Revisions to Board Policy 5132 Dress and Grooming and Retirement of Board Policy 5132.4 School Uniforms

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

Action: The superintendent is recommending that the board approve the revisions to Board Policy 5132 Dress and Grooming and the retirement of Board Policy 5132.4 School Uniforms.

RATIONALE/BACKGROUND:

To ensure alignment with California Education Code Section 220, Board Policy 5145.41, the district's newly adopted Strategic Plan, and the district's 8-Point Commitment to Educational Justice, revised Board Policy 5132 Dress and Grooming is recommended for approval.

To ensure alignment with current practices and the recommended revision of Board Policy 5132 Dress and Grooming, the retirement of Board Policy 5132.4 School Uniforms is recommended.

ATTACHMENT(S):

1. [Board Policy 5132 Dress and Grooming](#)
2. [Board Policy 5132.4 School Uniforms](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/03/2024, 06/17/2024

Board of Education: 06/11/2024 (Discussion)

FISCAL IMPACT:

N/A

PREPARED BY: Kristan Schnepp, Assistant Superintendent, Secondary Education and Programs

APPROVED BY: Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools

As revised It reads:

Status: ADOPTED

Policy 5132: Dress And Grooming

Original Adopted Date: 03/29/2005 |

Last Reviewed Date: 03/29/2005_06/03/2024

Last Revised Date: 06/03/2024

The Board of Education believes that appropriate student dress and grooming contribute to a productive learning environment. The Board expects students to give proper attention to personal cleanliness and to wear clothes that are appropriate for a K-12 educational environment, and suitable for the specific school activities in which they participate. Students' clothing must not present a health or safety hazard or create a substantial disruption which would interfere with the educational process program.

~~Individual schools may establish additional guidelines for its own students, so long as these guidelines are consistent with board policy and administrative regulations. If a school chooses to adopt guidelines, the principal shall include students, parents, and faculty in the formulation of those guidelines. District and school rules pertaining to student attire shall be included on the district website, in student handbooks, may be posted in school offices and classrooms, and may be periodically reviewed with all students as necessary.~~

Students shall not be prohibited from dressing in a manner consistent with their gender identity or gender expression or with their religious or cultural observance. (Ed Code Section 220, BP 5145.41)

Guidelines must ensure that the dress code does not single out or discriminate against students on the basis of cultural expression, hair texture, hairstyles, religious expression, body type or maturity, gender identity, gender expression, or any other protected right.
(Ed Code Section 212.1)

Students and parents shall be informed of the existence of the dress code, related guidelines, and consequences for violations at the time of initial enrollment and at the outset of each school year.

The principal or designee is authorized to enforce this policy and shall inform any student who does not reasonably conform to the dress code. School administrators, teachers, and other staff shall be notified of appropriate and equitable enforcement of the dress code. The dress code shall not be enforced in a manner that discriminates against a particular viewpoint or results in a disproportionate application of the dress code based on students' gender, sexual orientation, race, ethnicity, household income, or body type or size.
(Ed Code Section 220)

When practical, students shall not be directed to correct a dress code violation during instructional time or in front of other students. Repeated violations or refusal to comply with the district's dress code may result in disciplinary action.

Gang Related Attire

The principal, staff, and parents/guardians at a school may establish a reasonable dress code that prohibits students from wearing gang related apparel when there is evidence of a gang presence that disrupts or threatens to disrupt the school's activities. Such a proposed dress code shall be presented to the Board, which shall approve the plan upon determining that it is necessary to protect the health and safety of the school environment. The dress code policy may be included in the school's comprehensive safety plan. (Education Code 35183)

When determining specific items of clothing that may be defined as gang apparel, the school shall ensure that the

determination is free from bias based on race, ethnicity, national origin, immigration status, or other protected

characteristics.

Policy 5132.4: School Uniforms

Status: ADOPTED

Original Adopted Date: 05/23/1995 | Last Reviewed Date: 05/23/1995

A safe school environment enables students, parents/guardians and staff to focus on education instead of personal safety. Student dress has an impact on school safety and student behavior, and is believed to convey or contribute to the general attitude of students toward school. Individual schools are authorized to adopt a school uniform as part of their dress code, by incorporating such dress code into their school safety plan. The Superintendent is directed to adopt an administrative regulation incorporating the legal requirements for schools wishing to adopt a uniform requirement as part of their dress codes.

(cf. 5116.3 - Open Enrollment)

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

Notice

Unique Policy

Description

This policy is unique to the district/COE and is not connected to an existing CSBA sample policy or included in regular quarterly updates from CSBA.

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

G.8

MEETING DATE:

06/25/2024

SUBJECT: 2024-2025 Special Education Local Plan Area

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

Action: The superintendent is recommending that the board approve the 2024-2025 Special Education Local Plan Area.

RATIONALE/BACKGROUND:

Each year, the California Department of Education (CDE) requires an update to the Special Education Local Plan Area. Depending upon prior year submissions, only certain sections of the plan are required for updates. In 2023-24, the board approved a full submission of all required sections of the local plan. For the 2024-25 school year, the sections required to be updated include: Section A (Contacts and Certifications), Section D (Annual Budget Plan) and Section E (Service Plan).

ATTACHMENT(S):

1. [2024-25 Special Education Local Plan Area](#)

BOARD COMMITTEE ACTION/COMMENT:

Community Advisory Committee: 09/27/2023, 10/26/2023, 11/15/2023, 02/28/2024, 03/20/2024, 04/24/2024, 05/29/2024

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/17/2024

FISCAL IMPACT:

2024-25 Special Education Budget: \$103,737,330 (state and federal restricted funds; district contribution)

PREPARED BY: Dominic Covello, Interim Director, Special Education

APPROVED BY: Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools

LOCAL PLAN

Section A: Contacts and Certifications

SPECIAL EDUCATION LOCAL PLAN AREA



California Department of Education

Special Education Division

Local Plan Annual Submission

Section A: Contacts and Certifications

SELPA San Juan Unified

Fiscal Year 2024-25

Contact Information and Certification Requirements

A1. Check the box or boxes that best represents the SELPA's Local Plan submission to the California Department of Education (CDE):

- NEW SELPA (for proposed multiple Local Educational Agency (LEA) SELPA, or COE joined SELPA only)
- Local Plan Section B: Governance and Administration
- Local Plan Section D: Annual Budget Plan
 - Select if this Local Plan Section D submission was revised after June 30th due date
 - Local Plan Section D
 - Certifications 2, 3, 4 and 5 are required
 - Attachments I-V are required
 - If the submission is an amendment of special education revenues and/or expenditures previously reported to the CDE due to changes in services and programs provided by LEAs within the SELPA, then the SELPA must also submit an amendment for Local Plan Section E: Annual Service Plan, along with Attachment VI and VII.

- Local Plan Section E: Annual Service Plan

- Select if this Local Plan Section E submission was revised after June 30th due date
 - Local Plan Section E
 - Certifications 2, 3, 4 and 5 are required
 - Attachments I and VI are required
 - If the submission is an amendment of programs and services previously reported to the CDE that affect the allocation of special education funds to LEAs within the SELPA, then the SELPA must also submit an amendment for Local Plan Section D: Annual Budget Plan, along with Attachments II-V and VII.

- Local Educational Agency Membership Changes

A2. SELPA Identification

Enter the 4-digit SELPA code issued by the CDE. SELPA codes can be found on the CDE website located at <http://www.cde.ca.gov/sp/se/as/caselpas.asp>.

SELPA 3413

Section A: Contacts and Certifications

SELPA San Juan Unified

Fiscal Year 2024-25

A3. SELPA Administrator Contact Information

Enter address information for the SELPA. Include current SELPA administrator contact information. NOTE: SELPA administrator position changes do not require amendments to the Local Plan. However, in such cases the new SELPA administrator assumes the responsibility for the contents and implementation of the last approved Local Plan filed with the CDE.

SELPA Name	San Juan Unified		
Street Address	3738 Walnut Ave	Zip Code	95608
City	Carmichael	County	Sacramento
Mailing Address	3738 Walnut Ave		
City	Carmichael	Zip Code	95608
Administrator First Name	Dominic	Administrator Last Name	Covello
Administrator Title	Special Education Director		
Administrator's Email	dcovello@sanjuan.edu		
Telephone	916-971-7525	Extension	

A4. Administrative Entity (Responsible Local Agency or Person (as applicable) Contact Information

Enter information for the current administrative entity. This is the responsible local agency or, an administrative unit for a multiple LEA SELPA or COE joined SELPA; or an identified responsible person for a single LEA SELPA. In either case, the administrative entity identified is responsible for the implementation and/or fiscal administration of the Local Plan.

Administrative Entity Name	San Juan Unified School District		
Street Address	3738 Walnut Ave	Zip Code	95608
City	Carmichael	County	Sacramento
Contact First Name	Dominic	Last Name	Covello
Contact Title	Special Education Director		
Email	dcovello@sanjuan.edu		

Section A: Contacts and Certifications

SELPA San Juan Unified

Fiscal Year 2024-25

Telephone

916-971-7525

Extension

Special Education Local Plan Area Review Requirements

Community Advisory Committee

A5. Pursuant to California *Education Code (EC)* sections 56194(a) and (b); and 56205(a)(12)(E) and (b)(7), the SELPA must involve the Community Advisory Committee (CAC) at regular intervals during the development and review of each Local Plan section. The SELPA collaborated with the CAC throughout the development, amendment, and review of all Local Plan sections included with this submission?

Yes No N/A (Section D and/or Section E submissions)

A6. Pursuant to *EC* Section 56207(b)(7), the Local Plan section(s): Section B: Governance and Administration: Annual Service Plan must be provided to the CAC for final review 30 days prior to the plan being submitted to the CDE.

The Local Plan was submitted to the CAC on: April 25, 2024

N/A (Section D and/or Section E submissions)

County Office of Education

A7. Pursuant to *EC* sections 56140, 56195.1(c), and 56205, within 45 days, the COE, or COEs (as applicable) must approve or disapprove any proposed Local Plan, including any amendment submitted by a SELPA within the county or counties. Enter the COE or COEs responsible for, coordinating special education services within a county, reviewing, and approving the Local Plan.

Select the "Add COE" button to add additional COEs as needed. Users may select the "checkbox" next to the COE entry and the "Delete COE" to remove entries as necessary.

COE responsible for approving the Local Plan

Sacramento County Office of Education

Local Plan section(s) was/were provided to the COE(s) listed for approval on

May 24, 2024

Section A: Contacts and Certifications

SELPA	San Juan Unified	Fiscal Year	2024-25
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COE responsible for approving the Local Plan

Sacramento County Office of Education

Local Plan section(s) was/were provided to the COE(s) listed for approval on

May 24, 2024

[Add COE](#)

[Delete COE](#)

Public Hearing Requirements

Local Plan Section D: Annual Budget Plan and Section E: Annual Service Plans

Public Hearing notices must be posted at each school site informing the public of the SELPA Public Hearing for the adoption of Local Plan Section D: Annual Budget Plan, and/or Local Plan Section E: Annual Service Plan at least 15 days before the hearing. Evidence of the posting should be maintained and made available to the CDE upon request.

A8. Local Plan Section D: Annual Budget Plan Public Hearing

Most Recent School Site Posting Date April 25, 2024

SELPA Public Hearing Date June 25, 2024

A9. Local Plan Section E: Annual Service Plan Public Hearing

Most Recent School Site Posting Date April 25, 2024

SELPA Public Hearing Date June 25, 2024

Submitting the Local Plan to the California Department of Education

STEP 1: Contacts and Certifications

Section A is required when submitting any and all Local Plan sections to the CDE for approval. Certifications and applicable attachments associated with the type of submission identified in item A1 above must be included with each submission.

STEP 2: SELPA Governance Structure

A10. For the purposes of special education, the governing board of a district/charter LEA must elect to participate in a SELPA. The SELPA's governance structure is defined by this election. The SELPA meets requirements and has elected the following governance structure for the Local Plan. Select one of the following three choices:

Section A: Contacts and Certifications

SELPA	San Juan Unified	Fiscal Year	2024-25
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- Single LEA SELPA: This selection includes only one district LEA (this selection does not include a COE); or
- Multiple LEA SELPA: This selection includes one district or charter LEA together with one or more additional district or charter LEA(s), or a combination thereof (this selection does not include a COE); or
- COE Joined SELPA: A district (or charter) LEA(s) joined with a COE(s) to form a SELPA (this selection includes one or more district or charter LEA(s) **AND** one or more COEs).

STEP 3: Prior Submissions

A11. Enter the fiscal year of the previously submitted Local Plan section:

Section B: Governance and Administration 2023-24

Section D: Annual Budget Plan 2023-24

Section E: Annual Service Plan 2023-24

STEP 4: Local Plan Collaboration

A12. Many representatives of the community are involved in the development of all sections of a Local Plan. In this table, report the participation of key stakeholders required to participate in regular meetings by EC sections 56001(f) and 56192 including administrators, general education teachers, special education teachers, members of the CAC, parents selected by the CAC, or other persons concerned with individuals with exceptional needs. Include the agency, first and last name, the title of each participant who was involved in the collaboration in the development of the Local Plan sections, and the section worked on. Select the "Add" button to insert a new row and the "-" button to delete the corresponding row.

Add	Agency	First and Last Name	Title	Section
-	San Juan Unified	Dominic Covello	Administrator-Spec. Ed.	Multiple
-	San Juan Unified	Debra Calvin	Other	Multiple
-	San Juan Unified	Ryan Digman	CAC	Multiple
-	San Juan Unified	Kristan Schnepp	Administrator-Gen. Ed.	Multiple
-	San Juan Unified	Amberlee Townsend	Administrator-Gen. Ed.	Multiple

Section A: Contacts and Certifications

SELPA	San Juan Unified	Fiscal Year	2024-25
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Add	Agency	First and Last Name	Title	Section
-	San Juan Unified	Katherine Morash	CAC	Multiple
-	San Juan Unified	Lisa Sotelo	CAC	Multiple

STEP 5: Certifications

A13. Select the check box below to indicate which of the five certifications are being submitted.
Include the total number of each type of certification being submitted.

- Certification 1: SELPA Local Plan Section B: Governance and Administration
 Certification 2: SELPA Local Plan Section D: Annual Budget Plan and Section E: Annual Service Plan
 Certification 3: COE (Required for all SELPA Local Plan Sections B, D, and E)

Number Submitted

- Certification 4: CAC (Required for all SELPA Local Plan Sections B)
 Certification 5: LEA (Required for all SELPA Local Plan Sections B, D, and E)

Number Submitted

STEP 6: Electronic Signatures

A14. All applicable certifications must be electronically signed and included with the Local Plan.

STEP 7: Final Check

- All certifications submitted to the CDE must be electronically signed.
- Local Plan must be submitted to the CDE using the SELPA's assigned Box.com web address.
- In order to facilitate the timely processing, approval, and distribution of SELPA funding, please submit the Local Plan in the original, CDE-approved format. All templates are coded for the CDE's record keeping purposes.
- Handwritten, scanned, or modified templates remove the coding from the fields and impede the CDE's processing of the Local Plan. In such cases, SELPAs may be required to resubmit handwritten, scanned, or modified Local Plans that are not saved in the original 2022–23 CDE Local Plan Submission template provided, resulting in a delay in approval and funding.

Section A: Contacts and Certifications

SELPA San Juan Unified

Fiscal Year 2024-25

Certification 1

Local Plan Section B: Governance and Administration

IMPORTANT: Certification 1 is required when the information being submitted to the CDE is related to Local Plan Section B: Governance and Administration.

I certify the attached Governance and Administration Local Plan section has been adopted by all LEA members listed in Attachment I and is the basis for the operation and administration of special education programs. I further assure the agency(ies) represented herein will meet all applicable requirements of state and federal laws, regulations, and state policies and procedures, including compliance with the Individuals with Disabilities Education Act (IDEA), Title 20 of *United States Code (USC)* 1400 et seq., implementing regulations under; the Federal Rehabilitation Act of 1973, 29 USC, Chapter 16 as applicable; the Federal Americans with Disabilities Act of 1990, 42 USC, 12101 et seq.; *Code of Federal Regulations*, Title 34, Parts 300 and 303; EC Part 30; and the *California Code of Regulations*, Title 5, Chapter 3, Division 1.

C1-1. I certify the SELPA governance and administrative structure as a:

Single LEA SELPA Multiple LEA SELPA COE Joined SELPA

C1-2. The SELPA collaborated with the CAC throughout the development, amendment, and review of all Local Plan sections included with this submission?

Yes No (If the answer is "NO," please include comments.)

C1-3. The SELPA reviewed and considered comments provided by the CAC regarding this Local Plan submission.

Yes No (If the answer is "NO," please include comments.)

C1-4. Specific web address where the SELPA Local Plan, including all sections, is posted.

<https://www.sanjuan.edu/academics/special-education/local-plan>

Dominic Covello

Administrative Entity*

Apr 24, 2024

Date

Dominic Covello

SELPA Governance Council or Responsible Individual

Apr 24, 2024

Date

Section A: Contacts and Certifications

SELPA San Juan Unified

Fiscal Year 2024-25

Dominic Covello**Apr 24, 2024**

SELPA Administrator

Date

*If the Local Plan represents a single LEA SELPA, then the responsible individual identified in item A4 of Section A must sign here. If the Local Plan represents a multiple LEA SELPA, or a COE joined SELPA, then the administrative entity's designee identified in item A4 of Section A must electronically sign here.

Section A: Contacts and Certifications

SELPA San Juan Unified

Fiscal Year 2024-25

Certification 2

Local Plan Section D: Annual Budget Plan and Section E: Annual Service Plan

IMPORTANT: Certification 2 is required when the information being submitted to the CDE is related to Local Plan Section D: Annual Budget Plan and/or Section E: Annual Service Plan.

I certify the attached Local Plan Section D: Annual Budget Plan and/or Section E: Annual Service Plan was/were adopted at a SELPA public hearing(s) and is/are the basis for the operation and administration of special education programs specified herein. I further assure the LEAs identified in Attachment I will meet all applicable requirements of state and federal laws, regulations, and state policies and procedures, including compliance with the Individuals with Disabilities Education Act (IDEA), Title 20 of *United States Code (USC)* 1400 et seq., implementing regulations under; the Federal Rehabilitation Act of 1973, 29 USC, Chapter 16 as applicable; the Federal Americans with Disabilities Act of 1990, 42 USC, 12101 et seq.; *Code of Federal Regulations*, Title 34, Parts 300 and 303; *EC Part 30*; and the *California Code of Regulations*, Title 5, Chapter 3, Division 1.

C2-1. I certify the SELPA governance and administrative structure as a:

Single LEA SELPA Multiple LEA SELPA COE Joined SELPA

Yes No (If the answer is "NO," please include comments.)

Yes No (If the answer is "NO," please include comments.)

C2-4. Specific web address where the SELPA Local Plan, including all sections, is posted.

<https://www.sanjuan.edu/academics/special-education/local-plan>

Dominic Covello

Administrative Entity*

Apr 24, 2024

Date

Dominic Covello

SELPA Governance Council or Responsible Individual

Apr 24, 2024

Date

Dominic Covello

SELPA Administrator

Apr 24, 2024

Date

Section A: Contacts and CertificationsSELPA **San Juan Unified**Fiscal Year **2024-25**

*If the Local Plan represents a single LEA SELPA, then the responsible individual identified in item A4 of Section A must sign here. If the Local Plan represents a multiple LEA SELPA, or a COE joined SELPA, then the administrative entity's designee identified in item A4 of Section A must electronically sign here.

Section A: Contacts and Certifications

SELPA San Juan Unified

Fiscal Year 2024-25

Certification 2

Local Plan Section D: Annual Budget Plan and Section E: Annual Service Plan

IMPORTANT: Certification 2 is required when the information being submitted to the CDE is related to Local Plan Section D: Annual Budget Plan and/or Section E: Annual Service Plan.

I certify the attached Local Plan Section D: Annual Budget Plan and/or Section E: Annual Service Plan was/were adopted at a SELPA public hearing(s) and is/are the basis for the operation and administration of special education programs specified herein. I further assure the LEAs identified in Attachment I will meet all applicable requirements of state and federal laws, regulations, and state policies and procedures, including compliance with the Individuals with Disabilities Education Act (IDEA), Title 20 of *United States Code (USC)* 1400 et seq., implementing regulations under; the Federal Rehabilitation Act of 1973, 29 USC, Chapter 16 as applicable; the Federal Americans with Disabilities Act of 1990, 42 USC, 12101 et seq.; *Code of Federal Regulations*, Title 34, Parts 300 and 303; EC Part 30; and the *California Code of Regulations*, Title 5, Chapter 3, Division 1.

C2-1. I certify the SELPA governance and administrative structure as a:

Single LEA SELPA Multiple LEA SELPA COE Joined SELPA

Yes No (If the answer is "NO," please include comments.)

Yes No (If the answer is "NO," please include comments.)

C2-4. Specific web address where the SELPA Local Plan, including all sections, is posted.

<https://www.sanjuan.edu/academics/special-education/local-plan>

Dominic Covello

Apr 24, 2024

Administrative Entity*

Date

Dominic Covello

Apr 24, 2024

SELPA Governance Council or Responsible Individual

Date

Dominic Covello

Apr 24, 2024

SELPA Administrator

Date

Section A: Contacts and Certifications**SELPA** **San Juan Unified****Fiscal Year** **2024-25**

*If the Local Plan represents a single LEA SELPA, then the responsible individual identified in item A4 of Section A must sign here. If the Local Plan represents a multiple LEA SELPA, or a COE joined SELPA, then the administrative entity's designee identified in item A4 of Section A must electronically sign here.

Special Education Local Plan Area (SELPA) Local Plan Certification 3

SELPA San Juan Unified

Fiscal Year 2024-25

Certification 3: County Office of Education

IMPORTANT: Certification 3 is required when the information being submitted to the California Department of Education (CDE) is related to Local Plan Section B: Governance and Administration, Section D: Annual Budget Plan, and/or Section E: Annual Service Plan.

I certify the attached Local Plan section(s) as submitted with this certification are approved by the county office of education (COE). I further assure the Local Plan section(s) being submitted meet(s) all applicable requirements of state and federal laws; policies and procedures including compliance with the Individuals with Disabilities Education Act (IDEA); and is/are included in a coordinated system of all Local Plans (as applicable) to ensure all students with disabilities residing within the county, including those enrolled in alternative education programs, including, but not limited to, alternative schools, charter schools, opportunity schools and classes, community day schools operated by districts, community schools operated by the COE, and juvenile court schools, will have access to appropriate special education programs and related services.

Cert 3-1. All LEAs within the county have elected to participate in this SELPA Local Plan.

Yes No

Cert 3-2. The SELPA Local Plan section(s) as specified herein was approved by the COE pursuant to EC Section 56140(b).

Yes No

If "Yes," the COE must enter comments and recommendations here:

Cert 3-3. Special Education Local Plan Area Governance Structure

The COE certifies the SELPA is a:

- Single LEA SELPA: This selection includes only one district LEA (this selection does not include a COE); or
- Multiple LEA SELPA: This selection includes one district or charter LEA together with one or more additional district or charter LEA(s), or a combination thereof (this selection does not include a COE); or
- COE Joined SELPA: A district (or charter) LEA(s) joined with a COE(s) to form a SELPA (this selection includes one or more district or charter LEA(s) **AND** one or more COEs).

Special Education Local Plan Area (SELPA) Local Plan Certification 3

SELPA San Juan Unified**Fiscal Year** 2024-25

Cert 3-4. The COE ensures the SELPA submitting the Local Plan meets one of the following conditions:

Single-LEA SELPA

The COE ensures the Single LEA SELPA has established a written procedure for the ongoing review of programs conducted, and procedures utilized under the Local Plan, and a mechanism for correcting any identified problem related to the regionalized service to local programs, including, but limited to, all of the services identified in California *Education Code (EC) 56195.7(c). EC sections 56027, 56195, 56195.7(c) and (j)(1), and 56205; OR*

Multiple LEA SELPA or COE joined SELPA

The COE ensures the Multiple LEA SELPA or COE joined SELPA has a written agreement entered into by entities participating in the Local Plan that includes a provision for ongoing review of programs conducted, and procedures utilized, under the Local Plan, and a mechanism for correcting any identified problem. *EC 56195.1 and 56195.7*

Yes No

Cert 3-5. The county superintendent ensures the Local Plan, including amendments, is posted on the COE web site, or includes a link to the Local Plan.

Yes No

Web address where the SELPA Local Plan, including all sections, is posted.

<https://www.sanjuan.edu/academics/special-education/local-plan>

Authorized Signature

David W. Gordon

COE Superintendent

5-29-24

Date

Special Education Local Plan Area (SELPA) Local Plan Certification 4**SELPA** San Juan Unified**Fiscal Year** 2024-25**Certification 4: Community Advisory Committee**

IMPORTANT: Certification 4 is required when the information being submitted to the California Department of Education (CDE) is related to Local Plan Section B: Governance and Administration, Section D: Annual Budget Plan and Section E: Annual Service Plan.

Cert 4-1. Community Advisory Committee Participation

The Community Advisory Committee (CAC), advised the SELPA during the development, amendment, and review of the Local Plan. The process involved a schedule of regular consultations regarding policy and budget development. California *Education Code* sections 56194 and 56205(a)(12)(E).

- Yes No (If the answer is "NO," please include comments.)
 N/A (Section D and/or Section E submissions)

Cert 4-2. Community Advisory Committee Review Timeline

The CAC had at least 30 days to conduct a review of the completed Local Plan. This review was done prior to Local Plan being submitted to the COE and CDE.

- Yes No (If the answer is "NO," please include comments.)
 N/A (Section D and/or Section E submissions)

Cert 4-3. Community Advisory Committee Comments

The CAC provided written comments to the SELPA regarding this Local Plan submission.

- Yes No (If the answer is "NO," please include comments.)
 N/A (Section D and/or Section E submissions)

I certify the information presented herein is an accurate representation of the CAC's involvement in the development and/or amendment of the Local Plan.

Authorized Signature**Ryan Digman**

CAC Chairperson

May 21, 2024

Date

Local Plan Submission

Special Education Local Plan Area (SELPA) Local Plan Certification 5

SELPA San Juan Unified

Fiscal Year 2024-25

Certification 5: Local Educational Agency

IMPORTANT: Certification 5 is required when the information being submitted to the California Department of Education (CDE) by each participating agency's superintendent (for a district and county office of education (COE) local educational agency (LEA)), or by each chief administrator (for a charter LEA) is related to Local Plan Section B: Governance and Administration, Section D: Annual Budget Plan, and/or Section E: Annual Service Plan.

LEA San Juan Unified

Cert 5-1. Special Education Local Plan Area Governance Structure

The LEA certifies the SELPA Local Plan is the basis for the operation and administration of special education programs. The LEA will meet all applicable requirements of special education state and federal laws and regulations, and state policies and procedures. Be it further resolved, the LEA must administer the local implementation of policies, procedures, and practices in accordance with special education state and federal laws, rules, and regulations. The superintendent or chief administrator certifies the LEA is participating in a:

- Single LEA SELPA: This selection includes only one district LEA (this selection does not include a COE); or
- Multiple LEA SELPA: This selection includes one district or charter LEA together with one or more additional district or charter LEA(s), or a combination thereof (this selection does not include a COE); or
- COE Joined SELPA: A district (or charter) LEA(s) joined with a COE(s) to form a SELPA (this selection includes one or more district or charter LEA(s) **AND** one or more COEs).

Cert 5-2. Local Educational Agency Local Plan Web Posting

The LEA superintendent (for a district or COE LEA) or chief administrator (for a charter LEA) ensures the current Local Plan, Section B: Governance and Administration, Section D: Annual Budget Plan, and Section E: Annual Service Plan, including updates or revisions to Sections B, D, E, and/or Attachments, is posted on the LEA web site, is on file at each LEA, and is available to any interested party.

Web address where the SELPA Local Plan, including all sections, is posted.

<https://www.sanjuan.edu/academics/special-education/local-plan>

Special Education Local Plan Area (SELPA) Local Plan Certification 5**SELPA** San Juan Unified**Fiscal Year** 2024-25**Cert 5-3. Submission Certification Requirements for LEAs**

Certification 5 must be signed by the LEA superintendent (district LEAs) or chief administrator (charter LEAs).

1. All district and charter LEAs must sign a Certification 5 if the Local Plan submission is for an annual amendment (due June 30) for Sections D: Annual Budget Plan, or Section E: Annual Services Plan.
2. If the submission is an amendment to Local Plan Section D: Annual Budget Plan and/or Section E: Annual Service Plan submitted during the current fiscal year, then only the newly affected LEAs are required to submit Certification 5 with the amendment(s).
3. If the submission is an amendment to Local Plan Section B: Governance and Administration, then all SELPA member LEAs must submit a newly signed Certification 5.

Authorized Signature**Melissa Bassanelli**

LEA Superintendent/Chief Administrator

May 28, 2024

Date

Special Education Local Plan Area (SELPA) Local Plan

SELPA San Juan Unified

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LOCAL PLAN

Section D: Annual Budget Plan

SPECIAL EDUCATION LOCAL PLAN AREA



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Local Plan Section D: Annual Budget Plan

Projected special education budget funding, revenues, and expenditures by LEAs are specified in **Attachments II–V**. This includes supplemental aids and services provided to meet the needs of students with disabilities as defined by the Individuals with Disabilities Education Act (IDEA) who are placed in regular education classrooms and environments, and those who have been identified with low incidence disabilities who also receive special education services.

IMPORTANT: Adjustments to any year's apportionment must be received by the California Department of Education (CDE) from the SELPA prior to the end of the first fiscal year (FY) following the FY to be adjusted. The CDE will consider and adjust only the information and computational factors originally established during an eligible FY, if the CDE's review determines that they are correct. *California Education Code (EC) Section 56048*

Pursuant to *EC Section 56195.1(2)(b)(3)*, each Local Plan must include the designation of an administrative entity to perform functions such as the receipt and distribution of funds. Any participating local educational agency (LEA) may perform these services. The administrative entity for a multiple LEA SELPA or an LEA that joined with a county office of education (COE) to form a SELPA, is typically identified as a responsible local agency or administrative unit. Whereas, the administrative entity for single LEA SELPA is identified as a responsible individual. Information related to the administrative entity must be included in Local Plan Section A: Contacts and Certifications.

Section D: Annual Budget Plan

SELPA San Juan Unified

Fiscal Year 2024-25

TABLE 1

Special Education Projected Revenue Reporting (Items D-1 to D-3)

D-1. Special Education Revenue by Source

Using the fields below, identify the special education projected revenue by funding source. The total projected revenue and the percent of total funding by source is automatically calculated.

Funding Revenue Source	Amount	Percentage of Total Funding
Assembly Bill (AB) 602 State Aid	33,824,209	32.61%
AB 602 Property Taxes	2,581,913	2.49%
Federal IDEA Part B	11,455,350	11.04%
Federal IDEA Part C	162,284	0.16%
State Infant/Toddler	2,464,754	2.38%
State Mental Health	3,029,944	2.92%
Federal Mental Health	539,307	0.52%
Other Projected Revenue	49,679,569	47.89%
Total Projected Revenue:	103,737,330	100.00%

D-2. "Other Revenue" Source Identification

Identify all revenue identified in the "Other Revenue" category above, by revenue source, that is received by the SELPA specifically for the purpose of special education, including any property taxes allocated to the SELPA pursuant to EC Section 2572. EC Section 56205(b)(1)(B)

6500, 6520

D-3. Attachment II: Distribution of Projected Special Education Revenue

Using the form template provided in **Attachment II**, complete a distribution of revenue to all LEAs participating in the SELPA by funding source.

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TABLE 2

Total Projected Budget Expenditures by Object Code (Items D-4 to D-6)

D-4. Total Projected Budget by Object Code

Using the fields below, identify the special education expenditures by object code. The total expenditures and the percent of total expenditures by object code is automatically calculated.

Object Code	Amount	Percentage of Total Expenditures
Object Code 1000—Certificated Salaries	36,380,425	35.07%
Object Code 2000—Classified Salaries	18,105,727	17.45%
Object Code 3000—Employee Benefits	26,836,411	25.87%
Object Code 4000—Supplies	516,849	0.50%
Object Code 5000—Services and Operations	17,554,704	16.92%
Object Code 6000—Capital Outlay		0.00%
Object Code 7000—Other Outgo and Financing	4,343,214	4.19%
Total Projected Expenditures:	103,737,330	100.00%

D-5. Attachment III: Projected Local Educational Agency Expenditures by Object Code

Using the templates provided in **Attachment III**, complete a distribution of projected expenditures by LEAs participating in the SELPA by object code.

D-6. Code 7000—Other Outgo and Financing

Include a description for the expenditures identified under object code 7000:

7310-Indirect Costs (\$4,235,810) 7100-Tuition (\$107,404)

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TABLE 3

Federal, State, and Local Revenue Summary (Items D-7 to D-8)

D-7. Federal Categorical, State Categorical, and Local Unrestricted Funding

Using the fields below, enter the projected funding by revenue jurisdiction. The "Total Revenue From All Sources" and the "Percentage of Total Funding" fields are automatically calculated.

Revenue Source	Amount	Percentage of Total Funding
Projected State Special Education Revenue	42,730,747	41.17%
Projected Federal Revenue	12,156,941	11.71%
Local Contribution	48,898,486	47.11%
Total Revenue from all Sources:	103,786,174	100.00%

D-8. Attachment IV: Projected Revenue by Federal, State, and Local Funding Source by Local Educational Agency

Using the CDE-approved template provided in **Attachment IV**, provide a complete distribution of revenues to all LEAs participating in the SELPA by federal and state funding source.

D-9. Special Education Local Plan Area Allocation Plan

- Describe the SELPA's allocation plan, including the process or procedure for allocating special education apportionments, including funds allocated to the RLA/AU/responsible person pursuant to EC Section 56205(b)(1)(A).

N/A - Single District SELPA

- b. YES NO

If the allocation plan specifies that funds will be apportioned to the RLA/AU/AE, or to the SELPA administrator (for single LEA SELPAs), the administrator of the SELPA, upon receipt, distributes the funds in accordance with the method adopted pursuant to EC Section 56195.7(i). This allocation plan was approved according to the SELPA's local policymaking process and is consistent with SELPA's summarized policy statement identified in Local Plan Section B: Governance and Administration item B-4. If the response is "NO," then either Section D should be edited, or Section B must be amended according to the SELPA's adopted policy making process, and resubmitted to the COE and CDE for approval.

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TABLE 4

Special Education Local Plan Area Expenditures (Items D-10 to D-11)

D-10. Regionalized Operations Budget

Using the fields below, identify the total operating expenditures projected for the SELPA, exclusively. Expenditure line items are according SACS object codes. Include the projected amount budgeted for the SELPA's exclusive use. The "Percent of Total" expenses is automatically calculated. NOTE: Table 4 does not include district LEA, charter LEA, or COE LEA expenditures, there is no Attachment to be completed for Table 4.

Accounting Categories and Codes	Amount	Percentage of Total
Object Code 1000—Certificated Salaries	36,380,425	35.07%
Object Code 2000—Classified Salaries	18,105,727	17.45%
Object Code 3000—Employee Benefits	26,836,411	25.87%
Object Code 4000—Supplies	516,849	. 0.50%
Object Code 5000—Services and Operations	17,554,704	16.92%
Object Code 6000—Capital Outlay		0.00%
Object Code 7000—Other Outgo and Financing	4,343,214	4.19%
Total Projected Operating Expenditures:	103,737,330	100.00%

D-11. Object Code 7000 --Other Outgo and Financing Description

Include a description of the expenditures identified under "Object Code 7000—Other Outgo and Financing" by SACS codes. See Local Plan Guidelines for examples of possible entries.

7310-Indirect Costs (\$4,235,810) 7100-Tuition (\$107,404)

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TABLE 5

Supplemental Aids and Services and Students with Low Incidence Disabilities (D-12 to D-15)

The standardized account code structure (SACS), goal 5760 is defined as "Special Education, Ages 5–22." Students with a low incidence (LI) disability are classified severely disabled. The LEA may elect to have locally defined goals to separate low-incidence disabilities from other severe disabilities to identify these costs locally.

D-12. Defined Goals for Students with LI Disabilities

Does the SELPA, including all LEAs participating in the SELPA, use locally defined goals to separate low-incidence disabilities from other severe disabilities?

YES NO

D-13. Total Projected Expenditures for Supplemental Aids and Services in the Regular Classroom and for Students with LI Disabilities

Enter the projected expenditures budgeted for Supplemental Aids and Services (SAS) disabilities in the regular education classroom.

--

D-14. Total Projected Expenditures for Students with LI Disabilities

Enter the total projected expenditures budgeted for students with LI disabilities.

1,218,789

D-15. Attachment V: Projected Expenditures by LEA for SAS Provided to Students with Exceptional Needs in the Regular Classroom and Students with LI Disabilities

Using the current CDE-approved template provided for Attachment V, enter the SELPA's projected funding allocations to each LEA for the provision of SAS to students with exceptional needs placed in the regular classroom setting and for those who are identified with LI disabilities. Information included in this table must be consistent with revenues identified in Section D, Table 5.

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California *Education Code (EC)* sections 56205(b)(2) and (d); 56001; and 56195.9

The Local Plan Section E: Annual Service Plan must be adopted at a public hearing held by the SELPA. Notice of this hearing shall be posted in each school in the SELPA at least 15 days before the hearing. Local Plan Section E: Annual Service Plan may be revised during any fiscal year according to the SELPA's process as established and specified in Section B: Governance and Administration portion of the Local Plan consistent with *EC* sections 56001(f) and 56195.9. Local Plan Section E: Annual Service Plan must include a description of services to be provided by each local educational agency (LEA), including the nature of the services and the physical location where the services are provided (Attachment VI), regardless of whether the LEA is participating in the Local Plan.

Services Included in the Local Plan Section E: Annual Service Plan

All entities and individuals providing related services shall meet the qualifications found in Title 34 of the *Code of Federal Regulations (34 CFR)* Section 300.156(b), Title 5 of the *California Code of Regulations (5 CCR)* 3001(r) and the applicable portions 3051 et. seq.; and shall be either employees of an LEA or county office of education (COE), employed under contract pursuant to *EC* sections 56365-56366, or employees, vendors or contractors of the State Departments of Health Care Services or State Hospitals, or any designated local public health or mental health agency. Services provided by individual LEAs and school sites are to be included in **Attachment VI**.

Include a description each service provided. If a service is not currently provided, please explain why it is not provided and how the SELPA will ensure students with disabilities will have access to the service should a need arise.

- 330—Specialized Academic Instruction/
Specially Designed Instruction

Provide a detailed description of the services to be provided under this code.

Adapting, as appropriate, to the needs of the child with a disability the content, methodology, or delivery of instruction to ensure access of the child to the general curriculum, so that he or she can meet the educational standards within the jurisdiction of the public agency that apply to all children. (34 CFR 300.39(b)(3)).

- Service is Not Currently Provided

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210-Family Training, Counseling, Home Visits (Ages 0-2 only)

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

This service includes: services provided by social workers, psychologists, or other qualified personnel to assist the family in understanding the special needs of the child and enhancing the child's development.

220-Medical (Ages 0-2 only)

Service is Not Currently Provided

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is currently offered but no student is currently receiving as below the line service

230-Nutrition (Ages 0-2 only)

Service is Not Currently Provided

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is currently offered but no student is currently receiving as below the line service

240-Service Coordination (Ages 0-2 only)

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

This service includes the coordination of special education and related services.

250-Special Instruction (Ages 0-2 only)

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Special instruction includes: the design of learning environments and activities that promote the child's acquisition of skills in a variety of developmental areas, including cognitive processes and social interaction; curriculum planning, including the planned interaction of personnel, materials, and time and space, that leads to achieving the outcomes in the child's Individual Family Service Plan (IFSP); providing families with information, skills, and support related to enhancing the skill development of the child; and working with the child to enhance

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the child's development.

260—Special Education Aide (Ages 0-2 only) *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is currently offered but no student is currently receiving as below the line service

270—Respite Care (Ages 0-2 only) *Service is Not Currently Provided*

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is currently offered but no student is currently receiving as below the line service

340—Intensive Individual Instruction

Provide a detailed description of the services to be provided under this code.

Individualized Education Program (IEP) Team determination that student requires additional support for all or part of the day to meet his or her IEP goals.

Service is Not Currently Provided

350—Individual and Small Group Instruction

Provide a detailed description of the services to be provided under this code.

Instruction delivered one-to-one or in a small group as specified in an IEP enabling the individual(s) to participate effectively in the total school program (30 EC 56441.2, 5 CCR 305.1) (Ages 3 through 5 only).

Service is Not Currently Provided

415—Speech and Language

Service is Not Currently Provided

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Provide a detailed description of the services to be provided under this code.

Services provide remedial intervention for eligible individuals with difficulty understanding or using spoken language. The difficulty may result from problems with articulation (excluding abnormal swallowing patterns, if that is the sole assessed disability); abnormal voice quality, pitch, or loudness; fluency; hearing loss; or the acquisition, comprehension, or expression of spoken language. Language deficits or speech patterns resulting from unfamiliarity with the English language and from environmental, economic, or cultural factors are not included. Services include: specialized instruction and services, monitoring, reviewing, and consultation. Services may be direct or indirect including the use of a speech consultant.

425—Adapted Physical Education

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Direct physical education services provided by an adapted physical education specialist to pupils who have needs that cannot be adequately satisfied in other physical education programs as indicated by assessment and evaluation of motor skills performance and other areas of need. It may include individually designed developmental activities, games, sports and rhythms, for strength development and fitness, suited to the capabilities, limitations, and interests of individual students with disabilities who may not safely, successfully or meaningfully engage in unrestricted participation in the vigorous activities of the general or modified physical education program. (CCR Title 5 §3051.5).

435—Health and Nursing: Specialized Physical Health Care

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Health care services means those health services prescribed by the child's licensed physician and/or surgeon, requiring medically related training of the individual who performs the services and which are necessary during the school day to enable the child to attend school (CCR §3051.12(b)(1)(A)). Specialized physical health care services include but are not limited to suctioning, oxygen administration, catheterization, nebulizer treatments, insulin administration and glucose testing (CEC 49423.5 (d)).

436—Health and Nursing: Other

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

This includes services that are provided to individuals with exceptional needs by a qualified individual pursuant to an IEP when a student has health problems which require nursing

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intervention beyond basic school health services. Services include managing the health problem, consulting with staff, group and individual counseling, making appropriate referrals, and maintaining communication with agencies and health care providers. These services do not include any physician-supervised or specialized health care service. IEP-required health and nursing services are expected to supplement regular health care

445-Assistive Technology

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Any specialized training or technical support for the incorporation of assistive devices, adapted computer technology, or specialized media with the educational programs to improve access for students. The term includes a functional analysis of the student's needs for assistive technology; selecting, designing, fitting, customizing, or repairing appropriate devices; coordinating services with assistive technology devices; training or technical assistance for students with a disability, the student's family, individuals providing education or rehabilitation services, and employers. (34 CFR Part 300.6).

450–Occupational Therapy

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Includes services to improve student's educational performance, postural stability, self-help abilities, sensory processing and organization, environmental adaptation and use of assistive devices, motor planning and coordination, visual perception and integration, social and play abilities, and fine motor abilities. Services may be provided within the classroom, other educational settings or the home; in a group or on an individual basis; and may include therapeutic techniques to develop abilities; adaptations to the student's environment or curriculum; and consultation and collaboration with other staff and parents. Services provided based upon recommendation of the IEP team and by a qualified occupational therapist registered with the American Occupational Therapy Certification Board. (CCR Title 5 §. 3051.6, EC Part 30 §56363).

460–Physical Therapy

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

These services are provided, based on recommendation of the IEP team, by a registered physical therapist, or physical therapist assistant, when assessment shows a discrepancy between gross motor performance and other educational skills. Physical therapy includes, but is not limited to, motor control and coordination, posture and balance, self-help, functional

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mobility, accessibility and use of assistive devices. Services may be provided within the classroom, other educational settings or in the home; and may occur in groups or individually. These services may include adaptations to the student's environment and curriculum, selected therapeutic techniques and activities, and consultation and collaborative interventions with staff and parents. (B&PC Ch. 5.7, CCR Title 5 §3051.6, EC Part 30 §56363, GC-Interagency Agreements Ch. 26.5

510-Individual Counseling

Provide a detailed description of the services to be provided under this code.

One-to-one counseling, provided by a qualified individual pursuant to an IEP. Counseling may focus on aspects, such as educational, career, personal; or be with parents or staff members on learning problems or guidance programs for students. Individual counseling is expected to supplement the regular guidance and counseling program. (34 CFR § 300.24(b)(2), (CCR Title 5 §3051.9).

Service is Not Currently Provided

515-Counseling and Guidance

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Counseling in a group setting, provided by a qualified individual pursuant to an IEP. Group counseling is typically social skills development, but may focus on aspects, such as educational, career, personal; or be with parents or staff members on learning problems or guidance programs for students. IEP-required group counseling is expected to supplement the regular guidance and counseling program. (34 CFR §300.24.(b)(2)); CCR Title 5 §3051.9) Guidance services include interpersonal, intrapersonal or family interventions, performed in an individual or group setting by a qualified individual pursuant to an IEP. Specific programs include social skills development, self-esteem building, parent training, and assistance to special education students supervised by staff credentialed to serve special education students. These services are expected to supplement the regular guidance and counseling program. (34 CFR 300.306; CCR Title 5 §3051.9).

520-Parent Counseling

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Individual or group counseling provided by a qualified individual pursuant to an Individualized

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Education Program (IEP) to assist the parent(s) of special education students in better understanding and meeting their child's needs; may include parenting skills or other pertinent issues. IEP-required parent counseling is expected to supplement the regular guidance and counseling program. (34 CFR §300.31(b)(7); CCR Title 5 §3051.11).

525—Social Worker

Service is Not Currently Provided

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is currently offered but no student is currently receiving as below the line service

530—Psychological

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

These services, provided by a credentialed or licensed psychologist pursuant to an Individualized Education Program (IEP), include interpreting assessment results to parents and staff in implementing the IEP; obtaining and interpreting information about child behavior and conditions related to learning; planning programs of individual and group counseling and guidance services for children and parents. These services may include consulting with other staff in planning school programs to meet the special needs of children as indicated in the IEP. (CFR Part 300 §300.24). IEP-required psychological services are expected to supplement the regular guidance and counseling program. (34 CFR §300.24; CCR Title 5 §3051.10).

535—Behavior Intervention

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

A systematic implementation of procedures designed to promote lasting, positive changes in the student's behavior resulting in greater access to a variety of community settings, social contacts, public events, and placement in the least restrictive environment. (CCR Title 5 §3001(d)).

540—Day Treatment

Service is Not Currently Provided

545—Residential Treatment

Service is Not Currently Provided

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610—Specialized Service for Low Incidence Disabilities

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Low incidence services are defined as those provided to the student population of orthopedically impaired (OI), visually impaired (VI), deaf, hard of hearing (HH), or deaf-blind (DB). Typically, services are provided in education settings by an itinerant teacher or the itinerant teacher/specialist. Consultation is provided to the teacher, staff and parents as needed. These services must be clearly written in the student's Individualized Education Program (IEP), including frequency and duration of the services to the student. (CCR Title 5 §3051.16 & 3051.18).

710—Specialized Deaf and Hard of Hearing

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

These services include speech therapy, speech reading, auditory training and/or instruction in the student's mode of communication. Rehabilitative and educational services; adapting curricula, methods, and the learning environment; and special consultation to students, parents, teachers, and other school personnel may also be included. (CCR Title 5 §3051.16 and 3051.18).

715—Interpreter

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Sign language interpretation of spoken language to individuals, whose communication is normally sign language, by a qualified sign language interpreter. This includes conveying information through the sign system of the student or consumer and tutoring students regarding class content through the sign system of the student. (CCR Title 5, §3051.16).

720—Audiological

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

These services include measurements of acuity, monitoring amplification, as well as planning, organizing, and implementing audiology programs. Consultation services with teachers, parents or speech pathologists must be identified in the Individualized Education Program (IEP) as to reason, frequency and duration of contact; infrequent contact is considered assistance and would not be included. (CCR Title 5 §3051.2).

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725-Specialized Vision

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

This is a broad category of services provided to students with visual impairments. It includes assessment of functional vision; curriculum modifications necessary to meet the student's educational needs, including Braille, large type, and aural media; instruction in areas of need; concept development and academic skills; communication skills (including alternative modes of reading and writing); social, emotional, career, vocational, and independent living skills. It may include coordination of other personnel providing services to the students (such as transcribers, readers, counselors, orientation and mobility specialists, career/vocational staff, and others) and collaboration with the student's classroom teacher. (CAC Title 5 §3030(d), EC 56364.1).

730-Orientation and Mobility

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Students with identified visual impairments are trained in body awareness and to understand how to move. Students are trained to develop skills to enable them to travel safely and independently around the school and in the community. It may include consultation services to parents regarding their children requiring such services according to an Individualized Education Program (IEP).

735-Braille Transcription

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Any transcription services to convert materials from print to Braille. It may include textbooks, tests, worksheets, or anything necessary for instruction. The transcriber should be qualified in English Braille as well as Nemeth Code (mathematics) and be certified by appropriate agency.

740-Specialized Orthopedic

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Specially designed instruction related to the unique needs of students with orthopedic disabilities, including specialized materials and equipment. (CAC Title 5, §3030(e) & 3051.16).

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745–Reading

Service is Not Currently Provided

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is currently offered but no student is currently receiving as below the line service

750–Note Taking

Service is Not Currently Provided

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is currently offered but no student is currently receiving as below the line service

755–Transcription

Service is Not Currently Provided

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is currently offered but no student is currently receiving as below the line service

760–Recreation Service, Including Therapeutic Recreation

Service is Not Currently Provided

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is currently offered but no student is currently receiving as below the line service

820–College Awareness

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

The result of acts that promote and increase student learning about higher education opportunities, information and options that are available including, but not limited to, career planning, course prerequisites, admission eligibility and financial aid.

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- 830–Vocational Assessment, Counseling, Guidance, and Career Assessment Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Organized educational programs that are directly related to the preparation of individuals for paid or unpaid employment and may include provision for work experience, job coaching, development and/or placement, and situational assessment. This includes career counseling to assist student in assessing his/her aptitudes, abilities, and interests in order to make realistic career decisions. (Title 5 §3051.14).

- 840–Career Awareness Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Transition services include a provision in paragraph (1)(c)(vi), self-advocacy, career planning, and career guidance. There is a need for coordination between this provision and the Perkins Act to ensure that students with disabilities in middle schools will be able to access vocational education funds. (34 CFR-§300.29).

- 850–Work Experience Education Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Organized educational programs that are directly related to the preparation of individuals for paid or unpaid employment, or for additional preparation for a career requiring other than a baccalaureate or advanced degree. (34 CFR 300.26).

- 855–Job Coaching Service is Not Currently Provided

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is currently offered but no student is currently receiving as below the line service

- 860–Mentoring Service is Not Currently Provided

Section E: Annual Service Plan

SELPA: San Juan Unified

Fiscal Year: 2024-25

Provide a detailed description of the services to be provided under this code.

A sustained coaching relationship between a student and teacher through on-going involvement and offers support, guidance, encouragement, and assistance as the learner encounters challenges with respect to a particular area such as acquisition of job skills. Mentoring can be either formal as in planned, structured instruction or informal that occurs naturally through friendship, counseling and collegiality in a casual, unplanned

865-Agency Linkages (referral and placement)

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

Service coordination and case management that facilitates the linkage of individualized education programs under this part and individualized family service plans under part C with individualized service plans under multiple Federal and State programs, such as Title I of the Rehabilitation Act of 1973 (vocational rehabilitation), Title XIX of the Social Security Act (Medicaid), and Title XVI of the Social Security Act (supplemental security income). (34 CFR §613).

870–Travel and Mobility Training

Service is Not Currently Provided

Include an explanation as to why the service option is not included as part of the SELPA's continuum of services available to students with disabilities.

Service is currently offered but no student is currently receiving as below the line service

890–Other Transition Services

Service is Not Currently Provided

Provide a detailed description of the services to be provided under this code.

These services may include program coordination, case management and meetings, and crafting linkages between schools and between schools and postsecondary agencies.

900–Other Related Service

Section E: Annual Service Plan

SELPA: San Juan Unified

Fiscal Year: 2024-25

Pursuant to Title 5 of the *California Code of Regulations* (5 CCR) 3051.24, "other related services" not identified in sections 5 CCR sections 3051.1 through 3051.23 must be provided only by staff who possess a license to perform the service issued by an entity within the Department of Consumer Affairs or another state licensing office; or by staff who hold an credential issued by the California Commission on Teacher Credentialing authorizing the service. If code 900 is used, include the information below. Users may select the "+" and "-" buttons to add or delete responses.

Service is Not Currently Provided

  Description of the "Other Related Service"

Music Therapy

Qualifications of the Provider Delivering "Other Related Service"

Certified music therapist

Special Education Local Plan Area (SELPA) Local Plan

SELPA San Juan Unified

Fiscal Year 2024-25

LOCAL PLAN

Attachments

SPECIAL EDUCATION LOCAL PLAN AREA



California Department of Education

Special Education Division

Local Plan Annual Submission

INTENTIONALLY
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Attachment I

SELPA: San Juan Unified

Fiscal Year: 2024-25

Attachment I—Local Educational Agency Listing

Participating Local Educational Agency Identification

Enter the California Department of Education (CDE) issued county/district/school code (CDS) and the full name for each local educational agency (LEA) participating in the Local Plan. The LEA names will automatically populate the remaining attachments. Pursuant to California *Education Code* (EC) sections 56205(a)(12)(D)(iii) and 56195.1(b) and (c), SELPAs with one or more LEAs, or those who join with the county office of education (COE) to submit a Local Plan to the CDE for consideration of approval must include copies of joint powers agreements or contractual agreements, as appropriate.

In the table below, enter the CDE issued CDS code and the official name as listed in the California School Directory <https://www.cde.ca.gov/SchoolDirectory/> for each COE, District, Joint Powers Authority (JPA), and SELPA participating in the Local Plan and receiving a special education funding allocation for services and programs provided to students with disabilities.

To Add or Delete Rows:

To add or delete table rows, select the "plus" or "minus" buttons below. Actions taken here will be automatically repeated for each of the tables in Attachments II through VI. Users must manually enter LEA information in Attachment VII.

LEA Membership Changes:

If an LEA was previously reported to the CDE in fiscal year 2021–22 or 2022–23 and there is a change in SELPA membership, **DO NOT DELETE** the entry. Instead, under the "LEA Status" column, select the drop-down menu and choose the applicable status option for the LEA membership change.

SELPA County/District/School Codes

- If a SELPA does not have a CDS code, then the associated fields should be left blank. NOTE: If a CDS code section begins with a "0," the zero will not appear in the user's entry.
- If a SELPA does not have a complete CDS code, then leave the associated district and school code blank.
- If a SELPA is not a charter LEA, then leave the associated charter code blank.

Attachment I

SELPA: San Juan Unified

Fiscal Year: 2024-25

Add or Delete Row	List	County Code xx	District Code xxxx	School Code xxxxxxxx	Charter Code (if applicable) xxxx	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Special Education Director First Name	Special Education Director Last Name	Phone (xxx) xxx-xxxx	Email	LEA Status
	1	34	67447			San Juan Unified School District	Dominic	Covello	916-971-7525	dcovello@sanjuan.edu	Previously Reported

Attachment II

SELPA: San Juan Unified

Fiscal Year: 2024-25

Each SELPA must adhere to requirements for developing and reporting special education budget revenue and expenditures. The following excerpt is taken from California School Accounting Manual (CSAM): Procedure 755 Special Education on page 755-1 and included to assist the SELPA with completing Section D: Annual Budget Plan information for each LEA participating in the SELPA's Local Plan.

Special education budgets are complex and are of great interest to the public, both locally and statewide. EC Section 56205(b)(1) requires that a special education budget shall identify particular elements. Identification of the following elements is facilitated by the standardized account code structure (SACS):

1. Apportionment received by the LEA in accordance with the allocation plan adopted by the SELPA. (The apportionment is tracked in SACS in the resource field in combination with the revenue code in the object field.)
2. Administrative costs of the plan. (These costs are tracked in the function field.)
3. Costs of special education services to pupils with severe disabilities and low-incidence disabilities. (This population is identified by the goal field.)
4. Costs of special education services to pupils with nonsevere disabilities. (This population is identified by the goal field.)
5. Costs of supplemental aids and services provided to meet the individual needs of pupils placed in regular education classrooms and environments. (Costs of these aids and services are tracked in the function field.)
6. Costs of regionalized operations and services and direct instructional support by program specialists in accordance with Part 30, Chapter 7.2, Article 6, of the California EC, Program Specialists and Administration of Regionalized Operations and Services. (These costs are tracked in the goal field for regionalized operations and in the function field for instructional services.)
7. Use of property taxes allocated to the SELPA pursuant to EC Section 2572. (Property taxes allocated to the SELPA are tracked in the resource field and identified by a revenue code in the object field.)

Attachment II

SELPA: San Juan Unified

Fiscal Year: 2024-25

Attachment II—Projected Special Education Revenue by Local Educational Agency

For each LEA participating in the Local Plan, enter the projected special education revenue funding sources allowed by the Individuals with Disabilities Education Act (IDEA). Information included in this table must be consistent with revenues identified in Section D, Table 1. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 1.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Assembly Bill (AB) 602 State Aid	AB 602 Property Tax	Federal IDEA Part C	Federal IDEA Part B	State Infant/ Toddler	State Mental Health	Federal Mental Health	Other Revenue	Subtotal
1	San Juan Unified School District	33,824,209	2,581,913	162,284	11,455,350	2,464,754	3,029,944	539,307	49,679,569	103,737,330
	Totals:	33,824,209	2,581,913	162,284	11,455,350	2,464,754	3,029,944	539,307	49,679,569	103,737,330

Attachment III

SELPA: San Juan Unified

Fiscal Year: 2024-25

Attachment III—Projected Expenditures by Object Code by Local Educational Agency

For each LEA participating in the Local Plan, enter the projected special education expenditures by LEA and object code as allowed by the IDEA. Information included in this table must be consistent with expenditures identified in Section D, Tables 2 . NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 2.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	1000 Certificated Salaries	2000 Classified Salaries	3000 Employee Benefits	4000 Supplies	5000 Services and Operations	6000 Capital Outlay	7000 Other Outgo and Financing	Subtotal
1	San Juan Unified School District	36,380,425	18,105,727	26,836,411	516,849	17,554,704	0	4,343,214	103,737,330
	Totals:	36,380,425	18,105,727	26,836,411	516,849	17,554,704	0	4,343,214	103,737,330

Attachment IV

SELPA: San Juan Unified

Fiscal Year: 2024-25

Attachment IV—Projected Revenue by Federal, State, and Local Funding Source by Local Educational Agency

For each LEA participating in the Local Plan, enter the projected special education revenue received by each funding source. Information provided must be consistent with revenues identified in Section D, Table 3. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 3.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Federal Revenue	Percent of Total Federal Revenue	State Revenue	Percent of Total State Revenue	Local Revenue	Total Federal and State Funding
1	San Juan Unified School District	12,156,941	100.00%	41,900,820	100.00%	49,679,569	54,057,761
Totals:		12,156,941	100.00%	41,900,820	100.00%	49,679,569	54,057,761

Attachment V

SELPA: San Juan Unified

Fiscal Year: 2024-25

Attachment V—Projected Expenditures by Local Educational Agency for Supplemental Aids and Services in the Regular Classroom for Students with Disabilities and Those Identified with Low Incidence Disabilities

Enter the revenue allocated to each LEA for supplemental aids and services (SAS) for those students with disabilities placed in the regular classroom setting and those who are identified with low incidence (LI) disabilities. Information included in this table must be consistent with revenues identified in Section D, Table 5. NOTE: For fiscal year 2021–22, this Attachment is optional for single LEA SELPAs as the information has been provided in Section D, Table 5.

List	LEA Official Name (District, Charter, COE, JPA, and SELPA)	Total Projected Expenditures by LEA SAS in the Regular Classroom	Total Projected Expenditures by LEA for LI
1	San Juan Unified School District	0	1,218,789
	Totals:	0	1,218,789

Attachment VI

SELPA: San Juan Unified

Fiscal Year: 2024-25

**Attachment VI
must be
completed
using the CDE
approved
Microsoft Excel
Template**

Attachment VI - Specialized Academic Instruction and Related Services

Annual Service Plan. Licensing, certification, and provider qualifications to provide each identified service must be in accordance with law. Attachment VI must be included with each Local Plan Section E: Annual Service Plan submission to the California Department of Education(CDE).

Date: 04/24/24

Fiscal Year: 2024/25

SELPA Name: 3413 San Juan SELPA

Attachment VII

SELPA:

Fiscal Year:

Attachment VII—Special Education Local Plan Area Membership Transfers and Mergers (to and from the SELPA)

Educational programs and services already in operation may not be transferred to another LEA unless all provisions of EC Section 56207 have been met by the SELPA as demonstrated by the completion and submission of Attachment VII. The effective date of the transfer must not be prior to the July 1 of the second fiscal year after the date the sending or receiving SELPA informed the other agency and the governing body of multiple LEA SELPAs or the responsible individual of single LEA SELPAs notified the other agency, unless both the sending and receiving SELPA unanimously agree the transfer date will take effect on the July 1 of the first fiscal year following the notification date.

LEA Name	Add or Delete Row	LEA Status	Impacted SELPA Name	Impacted District, Charter, or School Name	Initiating SELPA Notification Date	SELPA Governing Board Notification Date	COE Notification Date	CDE Notification Date	Agreed Upon Effective Fiscal Year
San Juan Unified School District		Delete This Row							<input type="text"/>

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

G.9

MEETING DATE:

06/25/2024

SUBJECT: 2023-2024 Actuarial Report OPEB

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

Action: The superintendent is recommending that the board approve the other post-employment benefits (OPEB) liability reported in the district's financial statements for the fiscal year ending June 30, 3024 in the amount of \$116,864,462.

RATIONALE/BACKGROUND:

GASB (Governmental Accounting Standards Board) 75 is an accounting and financial reports provision that requires the district and other governmental entities to measure and report the liabilities associated with postemployment benefits, such as retiree health benefits. The retiree benefits are known as "other post-employment benefits" or OPEB.

The district's outstanding accrued liability is \$116,864,462. This figure represents the liabilities regarding continued future employment, rates of retirement and survival, and elections by future retirees to retain coverage for themselves and their dependents. This is the figure that will be represented on the financial statements.

ATTACHMENT(S):

1. [2024 GASB 75 Report](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/17/2024

FISCAL IMPACT:

N/A

PREPARED BY: Nicole Buvert, Employee Benefits and Processing Specialist
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

May 29, 2024

Joel Ryan
Chief Financial Officer
San Juan Unified School District
3738 Walnut Avenue
Carmichael, CA 95608

Re: San Juan Unified School District Other Post-Employment Benefits
GASB 75 Actuarial Report for the Fiscal Year Ending June 30, 2024

Dear Mr. Ryan:

We are pleased to enclose our actuarial report providing financial information about the other post-employment benefit (OPEB) liabilities of the San Juan Unified School District. The report's text describes our analysis and assumptions in detail.

The primary purpose of this report is to provide information required by GASB 75 ("Accounting and Financial Reporting for Postemployment Benefits Other Than Pension") to be reported in the District's financial statements for the fiscal year ending June 30, 2024. The information included in this report reflects that the District is financing its OPEB liability on a pay-as-you-go basis. Please let us know if we can be of assistance in preparing illustrations of how prefunding impacts the OPEB liability required to be reported under GASB 75.

The exhibits presented are based on a roll forward of the results of the June 30, 2022, valuation, and on the employee and plan data provided to us for that valuation. The only assumption change reflected in this report is an update to the discount rate, in keeping with the change in the applicable municipal bond index on which it is based. ***Please note that the total of benefit payments for fiscal year 2023/24 is an estimate.*** If requested, we would be happy to update this report after June 30, 2024, when the final tally of benefit payments is available.

As with any analysis, the soundness of the report is dependent on the inputs. Please review the information shown in the report to be comfortable that it matches your records.

We appreciate the opportunity to work on this analysis and acknowledge the efforts of District employees who provided valuable time and information to enable us to prepare this report. Please let us know if we can be of further assistance.

Sincerely,


Catherine L. MacLeod, FSA, FCA, EA, MAAA
Principal & Consulting Actuary



San Juan Unified School District

GASB 75 Actuarial Report
Measured as of June 30, 2023
For Fiscal Year End June 30, 2024 Financial Reporting

Submitted May 2024

MacLeod Watts

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A. Executive Summary

This report presents actuarial information regarding the other post-employment benefit (OPEB) program of the San Juan Unified School District (the District). The purpose of this valuation is to assess the OPEB liabilities and provide disclosure information as required by Statement No. 75 of the Governmental Accounting Standards Board (GASB 75) for the fiscal year ending June 30, 2024.

Important background information regarding the valuation process can be found in the Appendices. We recommend users of the report read this information to familiarize themselves with the process and context of actuarial valuations, including the requirements of GASB 75. The pages following this executive summary present various exhibits and other relevant information appropriate for disclosures under GASB 75.

An updated valuation should be prepared as of June 30, 2024. Results of that valuation will first be applied to prepare that GASB 75 report for the District's fiscal year ending June 30, 2025.

OPEB Obligations of the District

The District provides continuation of medical and dental coverage to its retiring employees. This coverage may create one or more of the following types of OPEB liabilities:

- **Explicit subsidy liabilities:** An “explicit subsidy” exists when the employer contributes directly toward the cost of retiree healthcare. In this program, the District pays all or a portion of medical and dental premiums for qualifying retirees prior to age 65. Details are provided in Supporting Information Section 2.
- **Implicit subsidy liabilities:** An “implicit subsidy” exists when the premiums charged for retiree coverage are lower than the expected retiree claims for that coverage. In the District’s program, the premium rates for retirees are determined separately prior to and after eligibility for Medicare based on retiree experience alone, without consideration of active employee claims experience. We expect that the retiree premiums are set at a level sufficient to cover retiree claims.

As is the nature of group premium rate structures, retirees are expected to experience higher claims than the premiums they pay at some ages, where at other ages, the reverse may be true. We prepared analysis described in Addendum 2: MacLeod Watts Age Rating Methodology. The result of this analysis indicates that use of the retiree medical and dental premium rates without age-based adjustment serves as a reasonable basis for projecting the OPEB liability.

The District does not subsidize retiree health costs after age 65. Any subsidy between retirees ages 65 and older is paid by the retirees and not by the District.

OPEB Funding Policy

The District’s OPEB funding policy affects the calculation of liabilities by impacting the discount rate used to develop the plan liability and expense. “Prefunding” is the term used when an agency consistently contributes an amount based on an actuarially determined contribution (ADC) each year. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earnings on trust assets. Pay-as-you-go, or “PAYGO”, is the term used when an agency only contributes the required retiree benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate.



Executive Summary

(Continued)

The District is currently financing its OPEB liability on a pay-as-you-go basis. With the District's approval, the discount rate used in this valuation is based on the Fidelity 20 Year AA General Obligation Municipal Bond Index. As of the beginning and end of the Measurement Period, use of this index results in discount rates of 3.69% as of June 30, 2022, and 3.86% as of June 30, 2023.

Actuarial Assumptions

The actuarial "demographic" assumptions (i.e., rates of retirement, death, disability or other termination of employment) used in this report were chosen, for the most part, to be the same as the actuarial demographic assumptions used for the most recent valuation of the retirement plan(s) covering District employees. Other assumptions, such as age-related healthcare claims, healthcare trend, retiree participation rates and spouse coverage, were selected based on demonstrated plan experience and/or our best estimate of expected future experience. All these assumptions, and more, impact expected future benefits.

Please note that this valuation has been prepared on a closed group basis. This means that only employees and retirees present as of the valuation date are considered. We do not consider replacement employees for those we project to leave the current population of plan participants until the valuation date following their employment.

We emphasize that this actuarial valuation provides a projection of future results based on many assumptions. Actual results are likely to vary to some extent and we will continue to monitor these assumptions in future valuations. See Section 3 for a description of assumptions used in this valuation.

Important Dates Used in the Valuation

GASB 75 allows reporting liabilities as of any fiscal year end based on: (1) a *valuation date* no more than 30 months plus 1 day prior to the close of the fiscal year end; and (2) a *measurement date* up to one year prior to the close of the fiscal year. The following dates were used for this report:

Fiscal Year End	June 30, 2024
Measurement Date	June 30, 2023
Measurement Period	June 30, 2022, to June 30, 2023
Valuation Date	June 30, 2022

Updates Since the Prior Report

This report is based on a roll forward of the June 30, 2022, valuation. No benefit changes and no material changes in plan members or premium rates were reported to MacLeod Watts from those in place at the time the June 30, 2022, valuation was prepared. No plan experience was recognized, and no assumptions were changed, other than an update to the discount rate as described above.



Executive Summary

(Concluded)

Impact on Statement of Net Position and OPEB Expense for Fiscal Year Ending 2024

The plan's impact on Net Position will be the sum of difference between assets and liabilities as of the measurement date plus the unrecognized net outflows and inflows of resources. Different recognition periods apply to deferred resources depending on their origin. The plan's impact on Net Position on the measurement date can be summarized as follows:

Items	For Reporting At Fiscal Year Ending June 30, 2024	
Total OPEB Liability	\$	116,864,462
Fiduciary Net Position		-
Net OPEB Liability	\$	116,864,462
<i>Adjustment for Deferred Resources:</i>		
Deferred (Outflows)		(13,257,573)
Deferred Inflows		41,707,499
Impact on Statement of Net Position	\$	145,314,388
OPEB Expense, FYE 6/30/2024	\$	6,443,726

Important Notices

This report is intended to be used only to present the actuarial information relating to other postemployment benefits for the District's financial statements. The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable. We note that various issues in this report may involve legal analysis of applicable law or regulations. The District should consult counsel on these matters; MacLeod Watts does not practice law and does not intend anything in this report to constitute legal advice. In addition, we recommend the District consult with their internal accounting staff or external auditor or accounting firm about the accounting treatment of OPEB liabilities.



B. Results Measured as of June 30, 2023

The District's OPEB liability measured as of June 30, 2023, was determined based on a "roll-forward" of the June 30, 2022, valuation. A roll-forward valuation moves the plan liability forward based on expected changes. For this type of valuation, we do not collect new plan data, and we generally do not change any actuarial assumptions. One exception is that changes in the liability discount rate reflecting changes in the municipal bond index or updated trust earnings expectations are reflected as of the new measurement date.

GASB allows roll-forward valuations to be performed in the year following the full biennial valuation if no material changes to the plan or the plan's members have occurred. Examples of material changes would include significantly different terminations or retirements during the year than were assumed, or a change in the retirement plan provisions. No such events or plan amendments were reported by the District in the current measurement period.

The chart below reconciles the liability reported last year to that obtained by the roll-forward valuation as of the end of the current fiscal year.

Reconciliation of Changes During Measurement Period	Total OPEB Liability
Balance at Fiscal Year Ending 6/30/2023 <i>Measurement Date 6/30/2022</i>	\$ 113,708,810
Expected Changes During the Period: Service Cost Interest Cost Benefit Payments	 <hr/> <hr/>
Total Expected Changes During the Period	4,467,676
Expected at Fiscal Year Ending 6/30/2024 <i>Measurement Date 6/30/2023</i>	\$ 118,176,486
Unexpected Changes During the Period: Change Due to Change in Discount Rate	 <hr/> <hr/>
Total Unexpected Changes During the Period	(1,312,024)
Balance at Fiscal Year Ending 6/30/2024 <i>Measurement Date 6/30/2023</i>	\$ 116,864,462



C. Accounting Information (GASB 75)

The following exhibits are designed to satisfy the reporting and disclosure requirements of GASB 75 for the fiscal year ending June 30, 2024. The District is classified for GASB 75 purposes as a single employer.

Components of Net Position and Expense

The exhibit below shows the development of Net Position and Expense as of the Measurement Date.

Plan Summary Information for FYE June 30, 2024 <i>Measurement Date is June 30, 2023</i>	District	Choices	Total
<i>Items Impacting Net Position:</i>			
Total OPEB Liability			
Total OPEB Liability	\$ 116,795,401	\$ 69,061	\$ 116,864,462
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	116,795,401	69,061	116,864,462
<i>Deferred (Outflows) Due to:</i>			
Assumption Changes	(6,613,960)	(1,069)	(6,615,029)
Plan Experience	(571,871)	(42,239)	(614,110)
Investment Experience	-	-	-
Deferred Contributions	(6,013,003)	(15,431)	(6,028,434)
<i>Deferred Inflows Due to:</i>			
Assumption Changes	26,487,015	3,841	26,490,856
Plan Experience	15,205,240	11,403	15,216,643
Investment Experience	-	-	-
Impact on Statement of Net Position, FYE 6/30/2024	\$ 145,288,822	\$ 25,566	\$ 145,314,388
<i>Items Impacting OPEB Expense:</i>			
Service Cost	\$ 6,729,239	\$ 4,900	\$ 6,734,139
Cost of Plan Changes	-	-	-
Interest Cost	4,320,083	2,690	4,322,773
Expected Earnings on Assets	-	-	-
<i>Recognition of Deferred Outflows:</i>			
Assumption Changes	936,967	844	937,811
Plan Experience	87,308	9,573	96,881
Investment Experience	-	-	-
<i>Recognition of Deferred (Inflows):</i>			
Assumption Changes	(3,820,604)	(956)	(3,821,560)
Plan Experience	(1,815,249)	(11,069)	(1,826,318)
Investment Experience	-	-	-
OPEB Expense, FYE 6/30/2024	\$ 6,437,744	\$ 5,982	\$ 6,443,726



Accounting Information

(Continued)

Change in Net Position During the Fiscal Year

The exhibit below shows the year-to-year changes in the components of Net Position (combined).

For Reporting at Fiscal Year End	6/30/2023	6/30/2024	Change During Period
<i>Measurement Date</i>	6/30/2022	6/30/2023	
Total OPEB Liability	\$ 113,708,810	\$ 116,864,462	\$ 3,155,652
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	113,708,810	116,864,462	3,155,652
<i>Deferred (Outflows) Due to:</i>			
Assumption Changes	(7,552,840)	(6,615,029)	937,811
Plan Experience	(710,991)	(614,110)	96,881
Investment Experience	-	-	-
Deferred Contributions	(6,589,236)	(6,028,434)	560,802
<i>Deferred Inflows Due to:</i>			
Assumption Changes	29,000,392	26,490,856	(2,509,536)
Plan Experience	17,042,961	15,216,643	(1,826,318)
Investment Experience	-	-	-
Impact on Statement of Net Position	<u>\$ 144,899,096</u>	<u>\$ 145,314,388</u>	<u>\$ 415,292</u>

Change in Net Position During the Fiscal Year

Impact on Statement of Net Position, FYE 6/30/2023	\$ 144,899,096
OPEB Expense (Income)	6,443,726
Employer Contributions During Fiscal Year	<u>(6,028,434)</u>
Impact on Statement of Net Position, FYE 6/30/2024	<u>\$ 145,314,388</u>

OPEB Expense

Employer Contributions During Fiscal Year	\$ 6,028,434
Deterioration (Improvement) in Net Position	<u>415,292</u>
OPEB Expense (Income), FYE 6/30/2024	<u>\$ 6,443,726</u>



Accounting Information

(Continued)

Recognition Period for Deferred Resources

Liability changes due to plan experience which differs from what was assumed in the prior measurement period and/or from assumption changes during the period are recognized over the plan's Expected Average Remaining Service Life ("EARSL"). The EARSL of 11.07 years for the District and 7.53 years for Choices are the periods used to recognize such changes in the OPEB Liability arising during the current measurement period.

When applicable, changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate are always recognized over 5 years.

Liability changes attributable to benefit changes occurring during the period, if any, are recognized immediately.

Deferred Resources as of Fiscal Year End and Expected Future Recognition

The exhibit below shows deferred resources as of the fiscal year end June 30, 2024.

Combined District and Choices	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 6,615,029	\$ 26,490,856
Differences Between Expected and Actual Experience	614,110	15,216,643
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	6,028,434	-
Total	\$ 13,257,573	\$ 41,707,499

The District will recognize the Deferred Contributions in the next fiscal year. In addition, future recognition of these deferred resources is shown below.

For the Fiscal Year Ending June 30	District	Choices	Total
2025	\$ (4,611,578)	\$ (1,608)	\$ (4,613,186)
2026	(4,611,578)	8,555	(4,603,023)
2027	(4,593,940)	5,737	(4,588,203)
2028	(4,023,534)	6,084	(4,017,450)
2029	(3,728,025)	6,101	(3,721,924)
Thereafter	(12,937,769)	3,195	(12,934,574)



Accounting Information

(Continued)

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for accounting purposes for the fiscal year end 2024 is 3.86%. Healthcare Cost Trend Rate was assumed to start at 6.8% (increase effective January 1, 2024) and grade down to 3.9% for years 2075 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	Current - 1% 2.86%	Current 3.86%	Current + 1% 4.86%
Net OPEB Liability (Asset)	124,734,345	116,864,462	109,357,329
Increase (Decrease)	7,869,883		(7,507,133)
% Increase (Decrease)	6.7%		-6.4%
Change in Healthcare Cost Trend Rate	Current Trend - 1%	Current Trend	Current Trend + 1%
Net OPEB Liability (Asset)	105,612,000	116,864,462	129,955,153
Increase (Decrease)	(11,252,462)		13,090,691
% Increase (Decrease)	-9.6%		11.2%

Separate sensitivity exhibits are provided for the District and Choices in the Appendices.



Accounting Information
(Continued)

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Years since GASB 75 was implemented are shown. The information is combined to include both the District and Choices.

Fiscal Year End June 30	2024	2023	2022	2021	2020	2019	2018
Measurement Date	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Discount rate	3.86%	3.69%	1.92%	2.45%	3.13%	3.62%	3.56%
Total OPEB liability							
Service Cost	\$ 6,734,139	\$ 9,733,598	\$ 8,677,026	\$ 7,443,646	\$ 7,479,653	\$ 7,640,674	\$ 8,222,343
Interest	4,322,773	2,921,516	3,442,719	4,006,726	4,704,410	4,697,188	3,858,622
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	-	(16,934,615)	-	865,424	-	(3,579,711)	-
Changes of assumptions	(1,312,024)	(20,932,012)	5,030,517	4,857,799	(8,303,445)	(4,655,008)	(5,886,181)
Benefit payments	(6,589,236)	(7,016,728)	(6,110,611)	(5,685,895)	(5,894,659)	(5,964,429)	(5,664,072)
Net change in total OPEB liability	3,155,652	\$ (32,228,241)	11,039,651	11,487,700	(2,014,041)	(1,861,286)	530,712
Total OPEB liability - beginning	113,708,810	\$ 145,937,052	134,897,401	123,409,701	125,423,742	127,285,028	126,754,316
Total OPEB liability - ending (a)	<u>\$ 116,864,462</u>	<u>\$ 113,708,811</u>	<u>\$ 145,937,052</u>	<u>\$ 134,897,401</u>	<u>\$ 123,409,701</u>	<u>\$ 125,423,742</u>	<u>\$ 127,285,028</u>
Plan fiduciary net position - ending (b)	<u>\$ -</u>						
Net OPEB liability - ending (a) - (b)	<u>\$ 116,864,462</u>	<u>\$ 113,708,811</u>	<u>\$ 145,937,052</u>	<u>\$ 134,897,401</u>	<u>\$ 123,409,701</u>	<u>\$ 125,423,742</u>	<u>\$ 127,285,028</u>
Covered payroll (measurement period)	\$ 344,050,908	\$ 299,327,181	\$ 304,111,313	\$ 299,318,431	\$ 300,868,065	\$ 287,698,401	\$ 278,515,266
Net OPEB liability as a % of covered payroll	33.97%	37.99%	47.99%	45.07%	41.02%	43.60%	45.70%

Accounting Information (Continued)

Schedule of Changes in the District's Net OPEB Liability and Related Ratios (concluded)

Fiscal Year End June 30	2024	2023	2022	2021	2020	2019	2018
Measurement Date	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Discount rate	3.86%	3.69%	1.92%	2.45%	3.13%	3.62%	3.56%

Summary of methods and assumptions used in the valuation:

Valuation Date:	6/30/2022	6/30/2020	6/30/2018	3/1/2017
Actuarial cost method	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay
Inflation	2.50%	2.50%	2.75%	2.75%
Healthcare cost trend rates	6.8% in 2024, grading down to 3.9% by 2075	7.00% in 2020, step down 0.5% per year to 5% by 2024	7.00% in 2020, step down 0.5% per year to 5% by 2024	8.00% in 2018, step down 0.5% to 5% by 2024
Salary increases	3.00%	3.00%	3.25%	3.25%
Retirement age	50 to 75	50 to 75	50 to 75	50 to 75
Mortality	CalPERS 2021 Experience Study	CalPERS 2017 Experience Study	CalPERS 2017 Experience Study	CalPERS 2014 Experience Study
Mortality Improvement	MacLeod Watts Scale 2022	MacLeod Watts Scale 2020	MacLeod Watts Scale 2018	MacLeod Watts Scale 2017

Schedule of Contributions

This schedule is not required to be provided for unfunded OPEB plans.



Accounting Information

(Continued)

Detail of Changes to Net Position

The chart below details changes to all components of Net Position.

Combined District and Choices	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows:				(e) Deferred Inflows:				Impact on Statement of Net Position (f) = (c) - (d) + (e)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	Assumption Changes	Plan Experience	Investment Experience		
Balance at Fiscal Year Ending 6/30/2023 <i>Measurement Date 6/30/2022</i>	\$ 113,708,810	\$ -	\$ 113,708,810	\$ 7,552,840	\$ 710,991	\$ -	\$ 6,589,236	\$ 29,000,392	\$ 17,042,961	\$ -	\$ 144,899,096	
Changes During the Period:												
Service Cost	6,734,139			6,734,139								6,734,139
Interest Cost	4,322,773			4,322,773								4,322,773
Expected Investment Income		-		-								-
Employer Contributions		6,589,236		(6,589,236)								(6,589,236)
Changes of Benefit Terms	-			-								-
Benefit Payments	(6,589,236)	(6,589,236)		-								-
Assumption Changes	(1,312,024)			(1,312,024)								-
Plan Experience	-			-								-
Investment Experience		-		-								-
Recognized Deferred Resources				(937,811)	(96,881)	-	(6,589,236)	(3,821,560)	(1,826,318)	-		1,976,050
Contributions After Measurement Date							6,028,434					(6,028,434)
Net Changes in Fiscal Year 2023-2024	3,155,652	-	3,155,652	(937,811)	(96,881)	-	(560,802)	(2,509,536)	(1,826,318)	-		415,292
Balance at Fiscal Year Ending 6/30/2024 <i>Measurement Date 6/30/2023</i>	\$ 116,864,462	\$ -	\$ 116,864,462	\$ 6,615,029	\$ 614,110	\$ -	\$ 6,028,434	\$ 26,490,856	\$ 15,216,643	\$ -	\$ 145,314,388	



Accounting Information
(Continued)

Schedule of Deferred Outflows and Inflows of Resources

A listing of all deferred resource bases used to develop the Net Position and Pension Expense is shown below. Deferred Contributions are not shown.

Measurement Date: June 30, 2023

Plan	Deferred Outflow or (Inflow)						Balance as of Jun 30, 2023	Recognition of Deferred Outflow or Deferred (Inflow) in Measurement Period:						
	Date Created	Source	Impact on Net OPEB Liability (NOL)	Initial Amount	Period (Yrs)	Annual Recognition		2022-23 (FYE 2024)	2023-24 (FYE 2025)	2024-25 (FYE 2026)	2025-26 (FYE 2027)	2026-27 (FYE 2028)	2027-28 (FYE 2029)	Thereafter
District	6/30/2017	Assumption Changes	Decreased NOL	\$ (5,862,802)	9.97	\$ (588,044)	\$ (1,746,494)	\$ (588,044)	\$ (588,044)	\$ (588,044)	\$ (570,406)	\$ -	\$ -	\$ -
District	6/30/2018	Plan Experience	Decreased NOL	(2,976,223)	10.59	(281,041)	(1,289,977)	(281,041)	(281,041)	(281,041)	(281,041)	(281,041)	(165,813)	-
District	6/30/2018	Assumption Changes	Decreased NOL	(4,656,507)	10.59	(439,708)	(2,018,259)	(439,708)	(439,708)	(439,708)	(439,708)	(439,708)	(259,427)	-
District	6/30/2019	Assumption Changes	Decreased NOL	(8,299,772)	10.59	(783,737)	(4,381,087)	(783,737)	(783,737)	(783,737)	(783,737)	(783,737)	(783,737)	(462,402)
District	6/30/2020	Plan Experience	Increased NOL	921,103	10.55	87,308	571,871	87,308	87,308	87,308	87,308	87,308	87,308	135,331
District	6/30/2020	Assumption Changes	Increased NOL	4,854,564	10.55	460,148	3,013,972	460,148	460,148	460,148	460,148	460,148	460,148	713,232
District	6/30/2021	Assumption Changes	Increased NOL	5,030,445	10.55	476,819	3,599,988	476,819	476,819	476,819	476,819	476,819	476,819	1,215,893
District	6/30/2022	Plan Experience	Decreased NOL	(16,983,679)	11.07	(1,534,208)	(13,915,263)	(1,534,208)	(1,534,208)	(1,534,208)	(1,534,208)	(1,534,208)	(1,534,208)	(6,244,223)
District	6/30/2022	Assumption Changes	Decreased NOL	(20,929,143)	11.07	(1,890,618)	(17,147,907)	(1,890,618)	(1,890,618)	(1,890,618)	(1,890,618)	(1,890,618)	(1,890,618)	(7,694,817)
District	6/30/2023	Assumption Changes	Decreased NOL	(1,311,765)	11.07	(118,497)	(1,193,268)	(118,497)	(118,497)	(118,497)	(118,497)	(118,497)	(118,497)	(600,783)
Choices	6/30/2017	Assumption Changes	Decreased NOL	(709)	8.44	(84)	(121)	(84)	(84)	(37)	-	-	-	-
Choices	6/30/2018	Plan Experience	Increased NOL	24,549	8.03	3,057	6,207	3,057	3,057	3,057	93	-	-	-
Choices	6/30/2018	Assumption Changes	Increased NOL	1,499	8.03	187	377	187	187	190	-	-	-	-
Choices	6/30/2019	Assumption Changes	Decreased NOL	(3,673)	8.03	(457)	(1,388)	(457)	(457)	(457)	(457)	(17)	-	-
Choices	6/30/2020	Plan Experience	Decreased NOL	(55,679)	5.03	(11,069)	(11,403)	(11,069)	(11,069)	(334)	-	-	-	-
Choices	6/30/2020	Assumption Changes	Increased NOL	3,235	5.03	643	663	643	643	20	-	-	-	-
Choices	6/30/2021	Assumption Changes	Increased NOL	71	5.03	14	29	14	14	15	-	-	-	-
Choices	6/30/2022	Plan Experience	Increased NOL	49,064	7.53	6,516	36,032	6,516	6,516	6,516	6,516	6,516	6,516	3,452
Choices	6/30/2022	Assumption Changes	Decreased NOL	(2,869)	7.53	(381)	(2,107)	(381)	(381)	(381)	(381)	(381)	(381)	(202)
Choices	6/30/2023	Assumption Changes	Decreased NOL	(259)	7.53	(34)	(225)	(34)	(34)	(34)	(34)	(34)	(34)	(55)

Accounting Information

(Continued)

District Contributions to the Plan

District contributions to the Plan occur as benefits are paid to or on behalf of retirees. Benefit payments may occur in the form of direct payments for premiums ("explicit subsidies") and/or indirect payments to retirees in the form of higher premiums for active employees ("implicit subsidies"). Note that the implicit subsidy contribution does not represent cash payments to retirees, but rather the reclassification of a portion of active healthcare expense to be recognized as a retiree healthcare cost. For details, see Appendix 1: Important Background Information.

All District OPEB contributions during the measurement period were in the form of retiree benefit payments, as shown below.

For the Measurement Period, Jul 1, 2022 thru Jun 30, 2023	District	Choices	Total
Benefits Paid to Retirees	\$ 6,576,678	\$ 12,558	\$ 6,589,236
Implicit Subsidy Payment	-	-	-
<i>Total Contributions During the Measurement Period</i>	<i>6,576,678</i>	<i>12,558</i>	<i>6,589,236</i>

The District's OPEB benefits payments made after the measurement date but prior to the current fiscal year end in the chart below.

For the Fiscal Year, Jul 1, 2023 thru Jun 30, 2024	District	Choices	Total
Benefits Paid to Retirees	\$ 6,013,003	\$ 15,431	\$ 6,028,434
Implicit Subsidy Payment	-	-	-
<i>Total Contributions During the Current Fiscal Year</i>	<i>6,013,003</i>	<i>15,431</i>	<i>6,028,434</i>



Accounting Information

(Continued)

Projected Benefit Payments (15-year projection)

The following is an estimate of other post-employment benefits to be paid on behalf of current retirees and current employees expected to retire from the District. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Section 3.

These projections do not include any benefits expected to be paid on behalf of current active employees *prior to* retirement, nor do they include any benefits for potential *future employees* (i.e., those who might be hired in future years).

Fiscal Year Ending June 30	Projected Annual Benefit Payments						Total
	District			Choices			
	Current Retirees	Future Retirees	Total	Current Retirees	Future Retirees	Total	
2024	6,028,434	-	6,028,434	15,431	-	15,431	6,043,865
2025	3,609,358	3,545,690	7,155,048	16,665	-	16,665	7,171,713
2026	2,652,143	4,609,200	7,261,343	-	-	-	7,261,343
2027	2,009,718	5,342,193	7,351,911	-	601	601	7,352,512
2028	1,536,687	6,286,773	7,823,460	-	1,481	1,481	7,824,941
2029	1,028,500	7,142,744	8,171,244	-	2,739	2,739	8,173,983
2030	626,941	8,141,004	8,767,945	-	4,314	4,314	8,772,259
2031	321,759	8,986,300	9,308,059	-	6,653	6,653	9,314,712
2032	244,062	10,152,675	10,396,737	-	9,733	9,733	10,406,470
2033	178,790	11,323,628	11,502,418	-	14,369	14,369	11,516,787
2034	140,889	11,858,261	11,999,150	-	19,963	19,963	12,019,113
2035	98,934	11,601,620	11,700,554	-	25,621	25,621	11,726,175
2036	102,475	11,618,865	11,721,340	-	12,231	12,231	11,733,571
2037	55,520	11,122,740	11,178,260	-	-	-	11,178,260
2038	57,686	11,158,451	11,216,137	-	-	-	11,216,137

The amounts shown in the Explicit Subsidy table reflect the expected payment by the District toward retiree medical premiums in each of the years shown. The amounts are shown separately, and in total, for those retired on the valuation date ("current retirees") and those expected to retire after the valuation date ("future retirees"). **The benefit amounts shown for FYE 2024 are currently estimates and will be replaced with the actual amounts, once known.**

The amounts shown in the Implicit Subsidy table reflect the estimated excess of retiree medical and prescription drug claims over the premiums expected to be charged during the year for retirees' coverage. These amounts are also shown separately and in total for those currently retired on the valuation date and for those expected to retire in the future.



Accounting Information (Concluded)

Sample Journal Entries

Combined District and Choices

OPEB Accounts at Beginning of Fiscal Year	By Source		Sources Combined	
	Debit	Credit	Debit	Credit
Net OPEB Liability		113,708,810		113,708,810
<i>Deferred Outflow:</i>				
Assumption Changes	7,552,840			
Plan Experience	710,991			
Investment Experience	-			
Contribution Subsequent to MD	6,589,236			
Deferred Outflows			14,853,067	
<i>Deferred Inflow:</i>				
Assumption Changes		29,000,392		
Plan Experience		17,042,961		
Investment Experience		-		
Deferred Inflows				46,043,353
Record Benefits Paid to Retirees	Debit		Credit	
Net OPEB Liability	6,028,434			
Cash			6,028,434	
Record End of Year Updates to OPEB Accounts	By Source		Sources Combined	
	Debit	Credit	Debit	Credit
Net OPEB Liability		9,184,086		9,184,086
<i>Deferred Outflow:</i>				
Assumption Changes		937,811		
Plan Experience		96,881		
Investment Experience		-		
Contribution Subsequent to MD		560,802		
Deferred Outflows				1,595,494
<i>Deferred Inflow:</i>				
Assumption Changes	2,509,536			
Plan Experience	1,826,318			
Investment Experience	-			
Deferred Inflows			4,335,854	
OPEB Expense	6,443,726		6,443,726	



D. Funding Information

Our understanding is that the District is currently financing its OPEB liability on a pay-as-you-go basis. Prefunding (setting aside funds to accumulate in an irrevocable OPEB trust) has certain advantages, one of which is the ability to (potentially) use a higher discount rate in the determination of liabilities for GASB 75 reporting purposes.

Should the District wish to explore potential future prefunding for this plan we can prepare illustrations of various funding levels and, if appropriate, perform a formal funding valuation at that time. Results under a funding scenario may be materially different from the results presented in this report.



E. Certification

The purpose of this report is to provide actuarial information in compliance with Statement 75 of the Governmental Accounting Standards Board (GASB 75) for other postemployment benefits provided by the San Juan Unified School District (the District). We summarized the benefits in this report and our calculations were based on our understanding of the benefits as described herein.

In preparing this report we relied without audit on information provided by the District. This information includes, but is not limited to, plan provisions, census data, and financial information. We performed a limited review of this data and found the information to be reasonably consistent. The accuracy of this report is dependent on this information and if any of the information we relied on is incomplete or inaccurate, then the results reported herein will be different from any report relying on more accurate information.

We consider the actuarial assumptions and methods used in this report to be individually reasonable under the requirements imposed by GASB 75 and taking into consideration reasonable expectations of plan experience. The results provide an estimate of the plan's financial condition at one point in time. Future actuarial results may be significantly different due to a variety of reasons including, but not limited to, demographic and economic assumptions differing from future plan experience, changes in plan provisions, changes in applicable law, or changes in the value of plan benefits relative to other alternatives available to plan members.

Alternative assumptions may also be reasonable; however, demonstrating the range of potential plan results based on alternative assumptions was beyond the scope of our assignment except to the limited extent required by GASB 75. Plan results for accounting purposes may be materially different than results obtained for other purposes such as plan termination, liability settlement, or underlying economic value of the promises made by the plan.

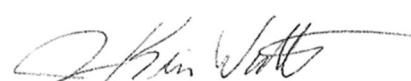
This report is prepared solely for the use and benefit of the District and may not be provided to third parties without prior written consent of MacLeod Watts. Exceptions: The District may provide copies of this report to their professional accounting and legal advisors who are subject to a duty of confidentiality, and the District may provide this work to any party if required by law or court order. No part of this report should be used as the basis for any representations or warranties in any contract or agreement without the written consent of MacLeod Watts.

The undersigned actuaries are unaware of any relationship that might impair the objectivity of this work. Nothing within this report is intended to be a substitute for qualified legal or accounting counsel. The signing actuaries are members of the American Academy of Actuaries and meet the qualification standards for rendering this opinion.

Signed: May 29, 2024

Catherine L. MacLeod

Catherine L. MacLeod, FSA, FCA, EA, MAAA



J. Kevin Watts, FSA, FCA, MAAA



F. Supporting Information

Section 1 - Summary of Employee Data

District Plan only - Active members: The District reported 4,220 active employees under age 65¹; of these, 3,559 were enrolled in a medical plan through the District on the valuation date while 661 were waiving coverage through the District. Age and service information for the included individuals is provided below:

Current Age	Years of Service						Total	Percent
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 & Up		
Under 25	73	11	3				87	2%
25 to 29	121	134	29	3			287	7%
30 to 34	96	174	129	28	8		435	10%
35 to 39	99	132	121	77	59	13	501	12%
40 to 44	115	139	127	83	85	62	611	14%
45 to 49	88	89	107	72	61	199	616	15%
50 to 54	65	86	115	79	90	319	754	18%
55 to 59	43	53	83	59	82	252	572	14%
60 to 64	18	30	41	34	42	192	357	8%
Total	718	848	755	435	427	1037	4220	100%
Percent	17%	20%	18%	10%	10%	25%	100%	

Valuation	June 2020	June 2022
Average Attained Age for Actives	46.7	46.1
Average Years of Service	12.9	11.6

District Plan only – Retired members: There were also 540 retirees receiving benefits under this plan on the valuation date. Of these, 473 were enrolled and receiving both medical and dental benefits. An additional 67 retirees were enrolled only for dental coverage. Their ages are summarized in this chart.

Retirees by Age				
Current Age	Electing Medical	Waiving Med but Electing Dental	Total	Percent
Below 50	2	0	2	0%
50 to 54	7	1	8	1%
55 to 59	85	17	102	19%
60 to 64	379	49	428	79%
65 & up	0	0	0	0%
Total	473	67	540	100%
Average Age:				
On 6/30/2022	61.96	62.09	61.98	
At retirement	58.52	57.57	58.4	

¹ There were 85 active employees over age 65 as of the valuation date. These employees were excluded from the valuation and employee counts above as they have already aged out of any retiree health benefits. There were also 22 active employees labeled “Active-EligTemp” who were not valued in liabilities or in employee counts. It is our understanding that this group, while potentially eligible for OPEB in the future, is not currently OPEB-eligible. We will be monitoring this group and should anyone become eligible for OPEB benefits in the future, they will be included in the valuation at that time.



Supporting Information

(Continued)

Section 1 - Summary of Employee Data

(continued)

Choices Plan Members

The District reported 3 active Choices employees; all were enrolled in a District medical plan on the valuation date. Age and service information for the included individuals is provided below.

Choices Benefits Eligible Active Employees		
Employee	Age	Service
1	51.6	7.7
2	63.2	17.9
3	50.6	8.9
Average	55.1	11.5

Combined Plan Member Enrollment

The chart below shows the number of active and retired plan members (District including Choices Charter plan members) covered by the different medical plans available. The 67 retirees included below who are currently waiving medical coverage are included in the valuation because they are enrolled in the District's dental coverage. There were an additional 7 retirees who are eligible but not enrolled in either medical or dental coverage; these members were excluded from the valuation.

Counts by Medical Plan			
Medical Plan Name	Actives	Retirees	Total
Kaiser	2,549	245	2,794
Out-of-Area	-	59	59
Western Health Advantage	1,013	170	1,183
Waived	661	67	728
Total	4,223	541	4,764

Summary of Plan Member Counts: GASB 75 requires the employer to report specific plan member counts. The chart below shows these counts as of the June 30, 2022, valuation date; it includes active District employees, currently benefiting retirees and retirees eligible but not covered by the plan.

Summary of Plan Member Counts	
Number of active plan members	4223
Number of inactive plan members currently receiving benefits	541
Number of inactive plan members entitled to but not receiving benefits	7
Total Number of Participants	4771



Supporting Information

(Continued)

Section 2 - Summary of Retiree Benefit Provisions

OPEB provided: The District provides retiree medical and dental coverage to age 65.

Access to coverage: In order to be eligible for any OPEB, retirees must first satisfy the requirements for retirement under their respective retirement plans. These age and service requirements are:

- CalPERS retirement requires attainment of age 50 (age 52, for PEPRA members) with 5 years of State or public agency service or approved disability retirement.
- For CalSTRS, attainment of age 55 with 5 years of State or public agency service or approved disability retirement with 5 years of State or public agency service. If membership began prior to January 1, 2013, an employee may retire at age 50 with 30 years of State or public agency service.

In addition to meeting the eligibility requirements of their retirement system, the following *additional* restrictions apply to the following groups to be eligible for retiree benefits:

Group	Additional requirements for Benefits	
	Service Retirement	Disability Retirement
Classified Staff	55 & 10 Years of District Service	10 Years of District Service
Teamsters	55 & 10 Years of District Service	10 Years of District Service
Supervisors	10 Years of District Service	10 Years of District Service
Certificated	5 Years of District Service	5 Years of District Service
Confidential	5 Years of District Service	5 Years of District Service
Unrepresented	5 Years of District Service	5 Years of District Service
Management*	5 Years of District Service	5 Years of District Service

*Management employees hired prior to October 1, 2000 had no minimum district service requirement.

Benefits provided: For eligible, retired full-time employees, the District pays 100% of the medical and dental insurance premium for employee-only coverage until the retiree reaches age 65.² For part-time employees, the District pays a percentage of the medical and dental insurance premium for employee-only coverage until the retiree reaches age 65 equal to the employee's percentage of full-time employment. The only coverage available after age 65 is with Kaiser Senior Advantage or United Health Senior Advantage Plan and Supplemental GAP Plan. In each case, after 65, the retiree must pay the full premium.

Monthly 2023 Pre-Medicare Retiree Premiums			
Plan	Kaiser	WHA HMO	Delta Dental
Retiree only	\$ 1,218.19	\$ 1,227.79	\$ 59.17

A District retiree who qualifies for continued medical and dental coverage at the time of retirement but declines enrollment due to other coverage is permitted to re-join the plan prior to age 65. In this event, the District will pick up the premium cost as if he or she elected coverage when first retired.

At the retiree's expense, medical coverage may be continued for a spouse if he or she was covered prior to the employee's retirement. Dental insurance, however, may not be continued beyond the COBRA period for dependents of retirees.

² Retirees living outside the coverage area of either the Kaiser or Western Health Advantage plans receive reimbursement retiree only coverage up to the lowest cost plan (Kaiser HMO as of June 30, 2022).



Supporting Information

(Continued)

Section 3 - Actuarial Methods and Assumptions

The ultimate real cost of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These payments depend only on the terms of the plan and the administrative arrangements adopted. The actuarial assumptions are used to estimate the cost of these benefits; the funding method spreads the expected costs on a level basis over the life of the plan.

Important Dates

Fiscal Year End	June 30, 2024
GASB 75 Measurement Date	June 30, 2023 (last day of the prior fiscal year)
Valuation Date	June 30, 2022

Valuation Methods

Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	N/A; the plan is not being funded through a trust
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Development of Age-related Medical Premiums	<p>Actual premium rates for retirees and their spouses were adjusted to an age-related basis by applying medical claim cost factors developed from the data presented in the report, "Health Care Costs – From Birth to Death", sponsored by the Society of Actuaries. A description of the use of claims cost curves can be found in MacLeod Watts's Age Rating Methodology provided in Appendix 3 of this report.</p> <p>Our analysis indicates that application of the monthly premium costs, shown in the chart in Section 2, provide a reasonable basis for determining the long term retiree claim costs for retirees prior to age 65.</p> <p>Retirees over age 65 receive no paid employer benefits under this program and the premium rates are developed separately from active employees. Any subsidy between retirees age 65 and older are paid by the retirees themselves.</p> <p>Accordingly, age-based premiums were not applied in this valuation.</p>



Supporting Information

(Continued)

Section 3 - Actuarial Methods and Assumptions

Economic Assumptions

Municipal Bond Index	Fidelity 20 Year AA General Obligation Municipal Bond Index
Discount Rates	3.86% as of June 30, 2023, and 3.69% as of June 30, 2022
General Inflation Rate	2.5% per year
Salary Increase	3.0% per year. Since benefits do not depend on salary, this is used to allocate the cost of benefits between service years.
Healthcare Trend	Medical plan premiums and estimated claims costs by age are assumed to increase once each year. The increases over the prior year's levels are assumed to be effective on the dates shown below:

Effective January 1	Premium Increase	Effective January 1	Premium Increase
2023	Actual	2040-2043	4.8%
2024	6.8%	2044-2049	4.7%
2025	6.2%	2050-2059	4.6%
2026	5.6%	2060-2065	4.5%
2027	5.5%	2066-2067	4.4%
2028	5.4%	2068-2069	4.3%
2029	5.3%	2070	4.2%
2030	5.2%	2071-2072	4.1%
2031	5.1%	2073-2074	4.0%
2032-2037	5.0%	2075	3.9%
2038-2039	4.9%	2076 & Later	3.9%

The healthcare trend shown above was developed using the Getzen Model 2023 published by the Society of Actuaries using the following settings: CPI 2.5%; Real GDP Growth 1.4%; Excess Medical Growth 1.0%; Expected Health Share of GDP in 2032 20%; Resistance Point 21%; Year after which medical growth is limited to growth in GDP 2075.

Dental plan premiums are assumed to increase by 3.0% per year.

Medicare Eligibility

Absent contrary data, all individuals are assumed to be eligible for Medicare Parts A and B at age 65.



Supporting Information

(Continued)

Section 3 - Actuarial Methods and Assumptions

Participant Election Assumptions

Participation rate

Participating actives: 100% are assumed to continue their current medical plan election in retirement and elect Delta Dental coverage in retirement.

Non-participating actives: 30% are assumed to elect coverage at a later date, and elect Kaiser medical coverage and Delta Dental coverage in retirement.

Retired participants: Existing medical and dental plan elections are assumed to be maintained until the earlier of age 65 or the retiree's death.

Demographic Assumptions

Demographic actuarial assumptions used in this valuation are based on the 2021 experience study of the California Public Employees Retirement System using data from 1997 to 2019, and on the January 2020 CalSTRS experience study report. The only difference in these assumptions relates to:

- (1) the basis used to project future mortality improvement
- (2) that no pre-retirement decrements were applied for the Choices group due to the group size

Rates for selected age and service are shown below and on the following pages.

Mortality Improvement

MacLeod Watts Scale 2022 applied generationally from 2017 (CalPERS) and from 2019 (CalSTRS); (see Appendices)

Service Retirement Rates

Schools

CalPERS Classic: 2.0% @ 55

CalSTRS Classic: 2.0% @ 60

CalPERS & CalSTRS PEPRA: 2.0% @ 62

For sample rates of assumed mortality, service and disability retirement and separation (termination) prior to retirement at selected ages, please refer to our June 30, 2022, valuation report and/or the CalPERS experience study referenced above.



Supporting Information (Concluded)

Section 3 - Actuarial Methods and Assumptions

Software and Models Used in the Valuation

ProVal - MacLeod Watts utilizes ProVal, a licensed actuarial valuation software product from Winklevoss Technologies (WinTech) to project future retiree benefit payments and develop the OPEB liabilities presented in this report. ProVal is widely used by the actuarial community. We review results at the plan level and for individual sample lives and find them to be reasonable and consistent with the results we expect. We are not aware of any material inconsistencies or limitations in the software that would affect this actuarial valuation.

Age-based premiums model – developed internally and reviewed by an external consultant at the time it was developed. See discussion on Development of Age-Related Medical Premiums and the Appendices.

Getzen model – published by the Society of Actuaries; used to derive medical trend assumptions described earlier in this section.

Changes in assumptions or methods as of the Measurement Date

Discount Rates	Changed from a rate of 3.69% on June 30, 2022, to a rate of 3.86% on June 30, 2023.
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Appendix 1A: Additional Accounting Detail for District Members Only

Change in Net Position During the Fiscal Year

The exhibit below shows the year-to-year changes in the components of Net Position.

For Reporting at Fiscal Year End	6/30/2023	6/30/2024	Change During Period
Measurement Date	6/30/2022	6/30/2023	
Total OPEB Liability	\$ 113,634,522	\$ 116,795,401	\$ 3,160,879
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	113,634,522	116,795,401	3,160,879
<i>Deferred (Outflows) Due to:</i>			
Assumption Changes	(7,550,927)	(6,613,960)	936,967
Plan Experience	(659,179)	(571,871)	87,308
Investment Experience	-	-	-
Deferred Contributions	(6,576,678)	(6,013,003)	563,675
<i>Deferred Inflows Due to:</i>			
Assumption Changes	28,995,854	26,487,015	(2,508,839)
Plan Experience	17,020,489	15,205,240	(1,815,249)
Investment Experience	-	-	-
Impact on Statement of Net Position	<u>\$ 144,864,081</u>	<u>\$ 145,288,822</u>	<u>\$ 424,741</u>

Change in Net Position During the Fiscal Year

Impact on Statement of Net Position, FYE 6/30/2023	\$ 144,864,081
OPEB Expense (Income)	6,437,744
Employer Contributions During Fiscal Year	<u>(6,013,003)</u>
Impact on Statement of Net Position, FYE 6/30/2024	<u>\$ 145,288,822</u>

OPEB Expense

Employer Contributions During Fiscal Year	\$ 6,013,003
Deterioration (Improvement) in Net Position	<u>424,741</u>
OPEB Expense (Income), FYE 6/30/2024	<u>\$ 6,437,744</u>



Appendix 1A - Additional Accounting Detail for District Members Only
(Continued)

Deferred Resources as of Fiscal Year End and Expected Future Recognition

The exhibit below shows deferred resources as of the fiscal year end June 30, 2023.

San Juan Unified School District	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 6,613,960	\$ 26,487,015
Differences Between Expected and Actual Experience	571,871	15,205,240
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	6,013,003	-
Total	\$ 13,198,834	\$ 41,692,255

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for accounting purposes for the fiscal year end 2024 is 3.86%. Healthcare Cost Trend Rate was assumed to start at 6.8% (increase effective January 1, 2024) and grade down to 3.9% for years 2075 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	Current - 1% 2.86%	Current 3.86%	Current + 1% 4.86%
Net OPEB Liability (Asset)	124,663,757	116,795,401	109,289,790
Increase (Decrease)	7,868,356		(7,505,611)
% Increase (Decrease)	6.7%		-6.4%
Change in Healthcare Cost Trend Rate	Current Trend - 1%	Current Trend	Current Trend + 1%
Net OPEB Liability (Asset)	105,545,696	116,795,401	129,883,111
Increase (Decrease)	(11,249,705)		13,087,710
% Increase (Decrease)	-9.6%		11.2%



Appendix 1A - Additional Accounting Detail for District Members Only
(Continued)

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Results for years since GASB 75 was implemented are shown.

	District members (excluding Choices)						
	FYE 202	FYE 2023	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Fiscal Year End							
Measurement Date	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Discount rate	3.86%	3.69%	1.92%	2.45%	3.13%	3.62%	3.56%
Total OPEB liability							
Service Cost	\$ 6,729,239	\$ 9,732,030	\$ 8,675,580	\$ 7,438,108	\$ 7,474,275	\$ 7,593,774	\$ 8,173,033
Interest	4,320,083	2,920,987	3,442,099	4,004,410	4,701,890	4,673,808	3,839,754
Differences between expected and actual experience	-	(16,983,679)	-	921,103	-	(2,976,223)	-
Changes of assumptions	(1,311,765)	(20,929,143)	5,030,446	4,854,564	(8,299,772)	(4,656,507)	(5,862,802)
Benefit payments	(6,576,678)	(7,016,728)	(6,110,611)	(5,685,895)	(5,894,659)	(5,936,616)	(5,628,208)
Net change in total OPEB liability	3,160,879	(32,276,533)	11,037,514	11,532,290	(2,018,266)	(1,301,764)	\$ 521,777
Total OPEB liability - beginning	113,634,522	145,911,055	134,873,542	123,341,252	125,359,518	126,661,282	126,139,505
Total OPEB liability - ending (a)	\$ 116,795,401	\$ 113,634,522	\$ 145,911,056	\$ 134,873,542	\$ 123,341,252	\$ 125,359,518	\$ 126,661,282
Plan fiduciary net position - ending (b)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending (a) - (b)	\$ 116,795,401	\$ 113,634,522	\$ 145,908,176	\$ 134,873,542	\$ 123,341,252	\$ 125,359,518	\$ 126,661,282
Covered-employee payroll	\$ 343,725,828	\$ 299,009,048	\$ 303,864,142	\$ 299,075,155	\$ 300,574,054	\$ 287,413,645	\$ 275,467,608
Net OPEB liability as a % of covered-employee payroll	33.98%	38.00%	48.79%	45.10%	41.04%	43.62%	45.98%



Appendix 1A - Additional Accounting Detail for District Members Only
(Continued)

Detail of changes to Net Position

The chart below details changes to all components of Net Position.

San Juan Unified School District	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows:				(e) Deferred Inflows:			Impact on Statement of Net Position (f) = (c) - (d) + (e)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	Assumption Changes	Plan Experience	Investment Experience	
Balance at Fiscal Year Ending 6/30/2023 <i>Measurement Date 6/30/2022</i>	\$ 113,634,522	\$ -	\$ 113,634,522	\$ 7,550,927	\$ 659,179	\$ -	\$ 6,576,678	\$ 28,995,854	\$ 17,020,489	\$ -	\$ 144,864,081
Changes During the Period:											
Service Cost	6,729,239			6,729,239							6,729,239
Interest Cost	4,320,083			4,320,083							4,320,083
Expected Investment Income		-		-							-
Employer Contributions		6,576,678		(6,576,678)							(6,576,678)
Changes of Benefit Terms		-		-							-
Benefit Payments	(6,576,678)	(6,576,678)		-							-
Assumption Changes	(1,311,765)			(1,311,765)							-
Plan Experience	-			-				1,311,765	-		-
Investment Experience		-		-							-
Recognized Deferred Resources				(936,967)	(87,308)	-	(6,576,678)	(3,820,604)	(1,815,249)	-	1,965,100
Contributions After Measurement Date							6,013,003				(6,013,003)
Net Changes in Fiscal Year 2023-2024	3,160,879	-	3,160,879	(936,967)	(87,308)	-	(563,675)	(2,508,839)	(1,815,249)	-	424,741
Balance at Fiscal Year Ending 6/30/2024 <i>Measurement Date 6/30/2023</i>	\$ 116,795,401	\$ -	\$ 116,795,401	\$ 6,613,960	\$ 571,871	\$ -	\$ 6,013,003	\$ 26,487,015	\$ 15,205,240	\$ -	\$ 145,288,822



Appendix 1A - Additional Accounting Detail for District Members Only **(Concluded)**

Sample Journal Entries

San Juan Unified School District

OPEB Accounts at Beginning of Fiscal Year	<i>By Source</i>		<i>Sources Combined</i>	
	Debit	Credit	Debit	Credit
Net OPEB Liability		113,634,522		113,634,522
<i>Deferred Outflow:</i>				
Assumption Changes	7,550,927			
Plan Experience	659,179			
Investment Experience	-			
Contribution Subsequent to MD	6,576,678			
 Deferred Outflows			14,786,784	
<i>Deferred Inflow:</i>				
Assumption Changes		28,995,854		
Plan Experience		17,020,489		
Investment Experience		-		
 Deferred Inflows			46,016,343	
Record Benefits Paid to Retirees	Debit		Credit	
Net OPEB Liability	6,013,003			
Cash			6,013,003	
Record End of Year Updates to OPEB Accounts	<i>By Source</i>		<i>Sources Combined</i>	
	Debit	Credit	Debit	Credit
Net OPEB Liability		9,173,882		9,173,882
<i>Deferred Outflow:</i>				
Assumption Changes		936,967		
Plan Experience		87,308		
Investment Experience		-		
Contribution Subsequent to MD		563,675		
 Deferred Outflows			1,587,950	
<i>Deferred Inflow:</i>				
Assumption Changes	2,508,839			
Plan Experience	1,815,249			
Investment Experience	-			
 Deferred Inflows			4,324,088	
OPEB Expense	6,437,744		6,437,744	



Appendix 1B: Additional Accounting Detail for Choices Members Only

Change in Net Position During the Fiscal Year

The exhibit below shows the year-to-year changes in the components of Net Position.

For Reporting at Fiscal Year End	6/30/2023	6/30/2024	Change During Period
<i>Measurement Date</i>	<i>6/30/2022</i>	<i>6/30/2023</i>	
Total OPEB Liability	\$ 74,288	\$ 69,061	\$ (5,227)
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	74,288	69,061	(5,227)
<i>Deferred (Outflows) Due to:</i>			
Assumption Changes	(1,913)	(1,069)	844
Plan Experience	(51,812)	(42,239)	9,573
Investment Experience	-	-	-
Deferred Contributions	(12,558)	(15,431)	(2,873)
<i>Deferred Inflows Due to:</i>			
Assumption Changes	4,538	3,841	(697)
Plan Experience	22,472	11,403	(11,069)
Investment Experience	-	-	-
Impact on Statement of Net Position	<u>\$ 35,015</u>	<u>\$ 25,566</u>	<u>\$ (9,449)</u>

Change in Net Position During the Fiscal Year

Impact on Statement of Net Position, FYE 6/30/2023	\$ 35,015
OPEB Expense (Income)	5,982
Employer Contributions During Fiscal Year	<u>(15,431)</u>
Impact on Statement of Net Position, FYE 6/30/2024	<u>\$ 25,566</u>

OPEB Expense

Employer Contributions During Fiscal Year	\$ 15,431
Deterioration (Improvement) in Net Position	<u>(9,449)</u>
OPEB Expense (Income), FYE 6/30/2024	<u>\$ 5,982</u>



Appendix 1B - Additional Accounting Detail for Choices Members Only
(Continued)

Deferred Resources as of Fiscal Year End and Expected Future Recognition

The exhibit below shows deferred resources as of the fiscal year end June 30, 2023, for Choices members only.

Choices	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 1,069	\$ 3,841
Differences Between Expected and Actual Experience	42,239	11,403
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	15,431	-
Total	\$ 58,739	\$ 15,244

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for accounting purposes for the fiscal year end 2024 is 3.86%. Healthcare Cost Trend Rate was assumed to start at 6.8% (increase effective January 1, 2024) and grade down to 3.9% for years 2075 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	Current - 1% 2.86%	Current 3.86%	Current + 1% 4.86%
Net OPEB Liability (Asset)	70,588	69,061	67,539
Increase (Decrease)	1,527	(1,522)	
% Increase (Decrease)	2.2%		-2.2%
Change in Healthcare Cost Trend Rate	Current Trend - 1%	Current Trend	Current Trend + 1%
Net OPEB Liability (Asset)	66,304	69,061	72,042
Increase (Decrease)	(2,757)		2,981
% Increase (Decrease)	-4.0%		4.3%



Appendix 1B - Additional Accounting Detail for Choices Members Only
(Continued)

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Only results for years since GASB 75 was implemented are shown in the table.

Fiscal Year End	Choices						
	FYE 2024	FYE 2023	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Measurement Date	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Discount rate	3.86%	3.69%	1.92%	2.45%	3.13%	3.62%	3.56%
Total OPEB liability							
Service Cost	\$ 4,900	\$ 1,568	\$ 1,446	\$ 5,538	\$ 5,378	\$ 2,918	\$ 3,022
Interest	2,690	529	620	2,316	2,520	1,480	1,433
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	-	49,064	-	(55,679)	-	24,549	-
Changes of assumptions	(259)	(2,869)	71	3,235	(3,673)	1,499	(709)
Benefit payments	(12,558)	-	-	-	-	(9,745)	(12,570)
Net change in total OPEB liability	(5,227)	48,292	2,137	(44,590)	4,225	20,701	\$ (8,824)
Total OPEB liability - beginning	74,288	25,996	23,859	68,449	64,224	43,523	52,347
Total OPEB liability - ending (a)	\$ 69,061	\$ 74,288	\$ 25,996	\$ 23,859	\$ 68,449	\$ 64,224	\$ 43,523
Plan fiduciary net position - ending (b)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending (a) - (b)	\$ 69,061	\$ 74,288	\$ 25,996	\$ 23,859	\$ 68,449	\$ 64,224	\$ 43,523
Covered-employee payroll	\$ 325,080	\$ 318,133	\$ 247,171	\$ 243,276	\$ 294,011	\$ 284,756	\$ 307,121
Net OPEB liability as a % of covered-employee payroll	21.24%	23.35%	10.31%	9.81%	23.28%	22.55%	14.17%



Appendix 1B - Additional Accounting Detail for Choices Members Only
(Continued)

Detail of changes to Net Position

The chart below details changes to all components of Net Position.

Choices	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows:				(e) Deferred Inflows:			Impact on Statement of Net Position (f) = (c) - (d) + (e)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	Assumption Changes	Plan Experience	Investment Experience	
Balance at Fiscal Year Ending 6/30/2023 <i>Measurement Date 6/30/2022</i>	\$ 74,288	\$ -	\$ 74,288	\$ 1,913	\$ 51,812	\$ -	\$ 12,558	\$ 4,538	\$ 22,472	\$ -	\$ 35,015
Changes During the Period:											
Service Cost		4,900		4,900							4,900
Interest Cost		2,690		2,690							2,690
Expected Investment Income		-		-							-
Employer Contributions		12,558		(12,558)							(12,558)
Changes of Benefit Terms		-		-							-
Benefit Payments	(12,558)	(12,558)		-							-
Assumption Changes	(259)			(259)				259			-
Plan Experience	-			-				-			-
Investment Experience		-		-							-
Recognized Deferred Resources				(844)	(9,573)	-	(12,558)	(956)	(11,069)	-	10,950
Contributions After Measurement Date							15,431				(15,431)
Net Changes in Fiscal Year 2023-2024	(5,227)	-	(5,227)	(844)	(9,573)	-	2,873	(697)	(11,069)	-	(9,449)
Balance at Fiscal Year Ending 6/30/2024 <i>Measurement Date 6/30/2023</i>	\$ 69,061	\$ -	\$ 69,061	\$ 1,069	\$ 42,239	\$ -	\$ 15,431	\$ 3,841	\$ 11,403	\$ -	\$ 25,566



Appendix 1B - Additional Accounting Detail for Choices Members Only
(Concluded)

Sample Journal Entries

Choices				
OPEB Accounts at Beginning of Fiscal Year	By Source		Sources Combined	
	Debit	Credit	Debit	Credit
Net OPEB Liability		74,288		74,288
<i>Deferred Outflow:</i>				
Assumption Changes	1,913			
Plan Experience	51,812			
Investment Experience	-			
Contribution Subsequent to MD	12,558			
 <i>Deferred Outflows</i>				66,283
<i>Deferred Inflow:</i>				
Assumption Changes		4,538		
Plan Experience		22,472		
Investment Experience		-		
 <i>Deferred Inflows</i>				27,010
Record Benefits Paid to Retirees	Debit		Credit	
Net OPEB Liability	15,431			
Cash			15,431	
Record End of Year				
Updates to OPEB Accounts	By Source		Sources Combined	
	Debit	Credit	Debit	Credit
Net OPEB Liability		10,204		10,204
<i>Deferred Outflow:</i>				
Assumption Changes		844		
Plan Experience		9,573		
Investment Experience				
Contribution Subsequent to MD	2,873			
 <i>Deferred Outflows</i>				7,544
<i>Deferred Inflow:</i>				
Assumption Changes	697			
Plan Experience	11,069			
Investment Experience	-			
 <i>Deferred Inflows</i>				11,766
OPEB Expense	5,982			5,982



Appendix 2: Important Background Information

General Types of Other Post-Employment Benefits (OPEB)

Post-employment benefits other than pensions (OPEB) comprise a part of compensation that employers offer for services received. The most common OPEB are medical, prescription drug, dental, vision, and/or life insurance coverage. Other OPEB may include outside group legal, long-term care, or disability benefits outside of a pension plan. OPEB does not generally include COBRA, vacation, sick leave (unless converted to defined benefit OPEB), or other direct retiree payments.

A direct employer payment toward the cost of OPEB benefits is referred to as an “explicit subsidy”. In addition, if claims experience of employees and retirees are pooled when determining premiums, retiree premiums are based on a pool of members which, on average, are younger and healthier. For certain types of coverage such as medical insurance, this results in an “implicit subsidy” of retiree premiums by active employee premiums since the retiree premiums are lower than they would have been if retirees were insured separately. GASB 75 and Actuarial Standards of Practice generally require that an implicit subsidy of retiree premium rates be valued as an OPEB liability.

Expected retiree claims		
Premium charged for retiree coverage		Covered by higher active premiums
Retiree portion of premium	Agency portion of premium Explicit subsidy	Implicit subsidy

This chart shows the sources of funds needed to cover expected medical claims for pre-Medicare retirees. The portion of the premium paid by the Agency does not impact the amount of the implicit subsidy.

Under GASB 45, for actuarial valuations dated prior to March 31, 2015, an exception allowed plan employers with a very small membership in a large “community-rated” healthcare program to avoid reporting of implicit subsidy liability. Following a change in Actuarial Standards of Practice and in accordance with GASB 75 requirements, this exception is no longer available.

Valuation Process

The valuation was based on employee census data and benefits provided by the District. A summary of the employee data is provided in Table 1 and a summary of the benefits provided under the Plan is provided in Section 2. While individual employee records were reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation was based on the actuarial methods and assumptions described in Section 3.

In developing the projected benefit values and liabilities, we first determine an expected premium or benefit stream over the employee’s future retirement. Benefits may include both direct employer payments (explicit subsidies) and/or an implicit subsidy, arising when retiree premiums are expected to be subsidized by active employee premiums. The projected benefit streams reflect assumed trends



Important Background Information

(Continued)

in the cost of those benefits and assumptions as to the expected date(s) when benefits will end. We then apply assumptions regarding:

- The probability that each individual employee will or will not continue in service to receive benefits.
- The probability of when such retirement will occur for each retiree, based on current age, service and employee type; and
- The likelihood that future retirees will or will not elect retiree coverage (and benefits) for themselves and/or their dependents.

We then calculate a present value of these benefits by discounting the value of each future expected benefit payment, multiplied by the assumed expectation that it will be paid, back to the valuation date using the discount rate. These benefit projections and liabilities have a very long time horizon. The final payments for currently active employees may not be made for many decades.

The resulting present value for each employee is allocated as a level percent of payroll each year over the employee's career using the entry age normal cost method and the amounts for each individual are then summed to get the results for the entire plan. This creates a cost expected to increase each year as payroll increases. Amounts attributed to prior fiscal years form the "Total OPEB Liability". The OPEB cost allocated for active employees in the current year is referred to as "Service Cost".

Where contributions have been made to an irrevocable OPEB trust, the accumulated value of trust assets ("Fiduciary Net Position") is applied to offset the "Total OPEB Liability", resulting in the "Net OPEB Liability". If a plan is not being funded, then the Net OPEB Liability is equal to the Total OPEB Liability.

It is important to remember that an actuarial valuation is, by its nature, a projection of one possible future outcome based on many assumptions. To the extent that actual experience is not what we assumed, future results will differ. Some possible sources of future differences may include:

- A significant change in the number of covered or eligible plan members;
- A significant increase or decrease in the future premium rates;
- A change in the subsidy provided by the Agency toward retiree premiums;
- Longer life expectancies of retirees;
- Significant changes in estimated retiree healthcare claims by age, relative to healthcare claims for active employees and their dependents;
- Higher or lower returns on plan assets or contribution levels other than were assumed; and/or
- Changes in the discount rate used to value the OPEB liability



Important Background Information

(Continued)

Requirements of GASB 75

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for the measurement, recognition, and disclosure of OPEB expense and related liabilities (assets), note disclosures, and required supplementary information (RSI) in the financial reports of state and local governmental employers.

Important Dates

GASB 75 requires that the information used for financial reporting falls within prescribed timeframes. Actuarial valuations of the total OPEB liability are generally required at least every two years. If a valuation is not performed as of the Measurement Date, then liabilities are required to be based on roll forward procedures from a prior valuation performed no more than 30 months and 1 day prior to the most recent year-end. In addition, the net OPEB liability is required to be measured as of a date no earlier than the end of the prior fiscal year (the “Measurement Date”).

Recognition of Plan Changes and Gains and Losses

Under GASB 75, gains and losses related to changes in Total OPEB Liability and Fiduciary Net Position are recognized in OPEB expense systematically over time.

- *Timing of recognition:* Changes in the Total OPEB Liability relating to changes in plan benefits are recognized immediately (fully expensed) in the year in which the change occurs. Gains and Losses are amortized, with the applicable period based on the type of gain or loss. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.
- *Deferred recognition periods:* These periods differ depending on the source of the gain or loss.

Difference between projected and actual trust earnings:	5-year straight-line recognition
All other amounts:	Straight-line recognition over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period. In determining the EARSL, all active, retired and inactive (vested) members are counted, with the latter two groups having 0 remaining service years.



Important Background Information

(Continued)

Implicit Subsidy Plan Contributions

An implicit subsidy occurs when estimated retiree claims exceed the premiums charged for retiree coverage. When this occurs, we expect part of the premiums paid for active employees to cover a portion of retiree claims. This transfer represents the current year's "implicit subsidy". Because GASB 75 treats payments to an irrevocable trust *or directly to the insurer* as employer contributions, each year's implicit subsidy is treated as a contribution toward the payment of retiree benefits.

The following hypothetical example illustrates this treatment:

Hypothetical Illustration of Implicit Subsidy Recognition	For Active Employees	For Retired Employees
<i>Prior to Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Accounting Treatment	Compensation Cost for Active Employees	Contribution to Plan & Benefits Paid from Plan
<i>After Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Implicit Subsidy Adjustment	(23,000)	23,000
Accounting Cost of Premiums Paid	\$ 388,000	\$ 71,000
Accounting Treatment Impact	Reduces Compensation Cost for Active Employees	Increases Contributions to Plan & Benefits Paid from Plan

The example above shows that total payments toward active and retired employee healthcare premiums is the same, but for accounting purposes part of the total is shifted from actives to retirees. This shifted amount is recognized as an OPEB contribution and reduces the current year's premium expense for active employees.

Discount Rate

When the financing of OPEB liabilities is on a pay-as-you-go basis, GASB 75 requires that the discount rate used for valuing liabilities be based on the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). When a plan sponsor makes regular, sufficient contributions to a trust in order to prefund the OPEB liabilities, GASB 75 allows use of a rate up to the expected rate of return of the trust. Therefore, prefunding has an advantage of potentially being able to report overall lower liabilities due to future expected benefits being discounted at a higher rate.



Important Background Information (Concluded)

Actuarial Funding Method and Assumptions

The “ultimate real cost” of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These expenditures are dependent only on the terms of the plan and the administrative arrangements adopted, and as such are not affected by the actuarial funding method.

The actuarial funding method attempts to spread recognition of these expected costs on a level basis over the life of the plan, and as such sets the “incidence of cost”. GASB 75 specifically requires that the actuarial present value of projected benefit payments be attributed to periods of employee service using the Entry Age Actuarial Cost Method, with each period’s service cost determined as a level percentage of pay.

The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable.



Appendix 3: MacLeod Watts Age Rating Methodology

Both accounting standards (e.g., GASB 75) and actuarial standards (e.g., ASOP 6) require that expected retiree claims, not just premiums paid, be reflected in most situations where an actuary is calculating retiree healthcare liabilities. Unfortunately, the actuary is often required to perform these calculations without any underlying claims information. In most situations, the information is not available, but even when available, the information may not be credible due to the size of the group being considered.

Actuaries have developed methodologies to approximate healthcare claims from the premiums being paid by the plan sponsor. Any methodology requires adopting certain assumptions and using general studies of healthcare costs as substitutes when there is a lack of credible claims information for the specific plan being reviewed.

Premiums paid by sponsors are often uniform for all employee and retiree ages and genders, with a drop in premiums for those participants who are Medicare-eligible. While the total premiums are expected to pay for the total claims for the insured group, on average, the premiums charged would not be sufficient to pay for the claims of older insureds and would be expected to exceed the expected claims of younger insureds. An age-rating methodology takes the typically uniform premiums paid by plan sponsors and spreads the total premium dollars to each age and gender intended to better approximate what the insurer might be expecting in actual claims costs at each age and gender.

The process of translating premiums into expected claims by age and gender generally follows the steps below.

1. *Obtain or Develop Relative Medical Claims Costs by Age, Gender, or other categories that are deemed significant.* For example, a claims cost curve might show that, if a 50-year-old male has \$1 in claims, then on average a 50-year-old female has claims of \$1.25, a 30-year male has claims of \$0.40, and an 8-year-old female has claims of \$0.20. The claims cost curve provides such relative costs for each age, gender, or any other significant factor the curve might have been developed to reflect. Section 3 provides the source of information used to develop such a curve and shows sample relative claims costs developed for the plan under consideration.
2. *Obtain a census of participants, their chosen medical coverage, and the premium charged for their coverage.* An attempt is made to find the group of participants that the insurer considered in setting the premiums they charge for coverage. That group includes the participant and any covered spouses and children. When information about dependents is unavailable, assumptions must be made about spouse age and the number and age of children represented in the population. These assumptions are provided in Section 3.
3. *Spread the total premium paid by the group to each covered participant or dependent based on expected claims.* The medical claims cost curve is used to spread the total premium dollars paid by the group to each participant reflecting their age, gender, or other relevant category. After this step, the actuary has a schedule of expected claims costs for each age and gender for the current premium year. It is these claims costs that are projected into the future by medical cost inflation assumptions when valuing expected future retiree claims.

The methodology described above is dependent on the data and methodologies used in whatever study might be used to develop claims cost curves for any given plan sponsor. These methodologies and assumptions can be found in the referenced paper cited as a source in the valuation report.



Appendix 4: MacLeod Watts Mortality Projection Methodology

Actuarial standards of practice (e.g., ASOP 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations, and ASOP 6, Measuring Retiree Group Benefits Obligations) indicate that the actuary should reflect the effect of mortality improvement (i.e., longer life expectancies in the future), both before and after the measurement date. The development of credible mortality improvement rates requires the analysis of large quantities of data over long periods of time. Because it would be extremely difficult for an individual actuary or firm to acquire and process such extensive amounts of data, actuaries typically rely on large studies published periodically by organizations such as the Society of Actuaries or Social Security Administration.

As noted in a recent actuarial study on mortality improvement, key principles in developing a credible mortality improvement model would include the following:

- (1) Short-term mortality improvement rates should be based on recent experience.
- (2) Long-term mortality improvement rates should be based on expert opinion.
- (3) Short-term mortality improvement rates should blend smoothly into the assumed long-term rates over an appropriate transition period.

The **MacLeod Watts Scale 2022** was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2021 Report, published in October 2021 and (2) the demographic assumptions used in the 2021 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published August 2021.

MacLeod Watts Scale 2022 is a two-dimensional mortality improvement scale reflecting both age and year of mortality improvement. The underlying base scale is Scale MP-2021 which has two segments – (1) historical improvement rates for the period 1951-2017 and (2) an estimate of future mortality improvement for years 2018-2020 using the Scale MP-2021 methodology but utilizing the assumptions obtained from Scale MP-2015. The MacLeod Watts scale then transitions from the 2020 improvement rate to the Social Security Administration (SSA) Intermediate Scale linearly over the 10-year period 2021-2030. After this transition period, the MacLeod Watts Scale uses the constant mortality improvement rate from the SSA Intermediate Scale from 2030-2044. The SSA's Intermediate Scale has a final step down in 2045 which is reflected in the MacLeod Watts scale for years 2045 and thereafter. Over the ages 95 to 118, the SSA improvement rate is graded to zero.

Scale MP-2021 can be found at the SOA website and the projection scales used in the 2021 Social Security Administrations Trustees Report at the Social Security Administration website.



Glossary

Actuarial Funding Method – A procedure which calculates the actuarial present value of plan benefits and expenses, and allocates these expenses to time periods, typically as a normal cost and an actuarial accrued liability

Actuarial Present Value of Projected Benefits (APVPB) – The amount presently required to fund all projected plan benefits in the future. This value is determined by discounting the future payments by an appropriate interest rate and the probability of nonpayment.

CalPERS – Many state governments maintain a public employee retirement system; CalPERS is the California program, covering all eligible state government employees as well as other employees of other governments within California who have elected to join the system

Defined Benefit (DB) – A pension or OPEB plan which defines the monthly income or other benefit which the plan member receives at or after separation from employment

Defined Contribution (DC) – A pension or OPEB plan which establishes an individual account for each member and specifies how contributions to each active member's account are determined and the terms of distribution of the account after separation from employment

Discount Rate - Interest rate used to discount future potential benefit payments to the valuation date. Under GASB 75, if a plan is prefunded, then the discount rate is equal to the expected trust return. If a plan is not prefunded (pay-as-you-go), then the rate of return is based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Expected Average Remaining Service Lifetime (EARSL) – Average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active employees and inactive employees), beginning in the current period

Entry Age Actuarial Cost Method – An actuarial funding method where, for each individual, the actuarial present value of benefits is evenly spread over the individual's projected earnings or service from entry age to the last age at which benefits can be paid

Excise Tax – The Affordable Care Act created an excise tax on the value of employer sponsored coverage which exceeds certain thresholds (“Cadillac Plans”). The tax was repealed in December 2019.

Explicit Subsidy – The projected dollar value of future retiree healthcare costs expected to be paid directly by the Employer, e.g., the Employer's payment of all or a portion of the monthly retiree premium billed by the insurer for the retiree's coverage

Fiduciary Net Position –The value of trust assets used to offset the Total OPEB Liability to determine the Net OPEB Liability.

Government Accounting Standards Board (GASB) – A private, not-for-profit organization which develops generally accepted accounting principles (GAAP) for U.S. state and local governments.

Health Care Trend – The assumed rate(s) of increase in future dollar values of premiums or healthcare claims, attributable to increases in the cost of healthcare; contributing factors include medical inflation, frequency or extent of utilization of services and technological developments.

Implicit Subsidy – The projected difference between future retiree claims and the premiums to be charged for retiree coverage; this difference results when the claims experience of active and retired employees are pooled together, and a 'blended' group premium rate is charged for both actives and retirees; a portion of the active employee premiums subsidizes the retiree premiums.



Glossary

(Continued)

Net OPEB Liability (NOL) – The liability to employees for benefits provided through a defined benefit OPEB. Only assets administered through a trust that meet certain criteria may be used to reduce the Total OPEB Liability.

Net Position – The Impact on Statement of Net Position is the Net OPEB Liability adjusted for deferred resource items

OPEB Expense – The OPEB expense reported in the Agency's financial statement. OPEB expense is the annual cost of the plan recognized in the financial statements.

Other Post-Employment Benefits (OPEB) – Post-employment benefits other than pension benefits, most commonly healthcare benefits but also including life insurance if provided separately from a pension plan

Pay-As-You-Go (PAYGO) – Contributions to the plan are made at about the same time and in about the same amount as benefit payments and expenses coming due

PEMHCA – The Public Employees' Medical and Hospital Care Act, established by the California legislature in 1961, provides community-rated medical benefits to participating public employers. Among its extensive regulations are the requirements that a contracting Agency contribute toward medical insurance premiums for retired annuitants and that a contracting Agency file a resolution, adopted by its governing body, with the CalPERS Board establishing any new contribution.

Plan Assets – The value of cash and investments considered as 'belonging' to the plan and permitted to be used to offset the AAL for valuation purposes. To be considered a plan asset, GASB 75 requires (a) contributions to the OPEB plan be irrevocable, (b) OPEB assets to dedicated to providing OPEB benefit to plan members in accordance with the benefit terms of the plan, and (c) plan assets be legally protected from creditors, the OPEB plan administrator and the plan members.

Public Agency Miscellaneous (PAM) – Non-safety public employees.

Select and Ultimate – Actuarial assumptions which contemplate rates which differ by year initially (the select period) and then stabilize at a constant long-term rate (the ultimate rate)

Service Cost – Total dollar value of benefits expected to be earned by plan members in the current year, as assigned by the actuarial funding method; also called normal cost

Total OPEB Liability (TOL) – Total dollars required to fund all plan benefits attributable to service rendered as of the valuation date for current plan members and vested prior plan members; a subset of "Actuarial Present Value"

Vesting – As defined by the plan, requirements which when met make a plan benefit nonforfeitable on separation of service before retirement eligibility



**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

G.10

MEETING DATE:

06/25/2024

SUBJECT: Aspire Alexander Twilight Secondary Academy and Aspire Alexander Twilight College Prep Academy 2022-2023 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

Action: The superintendent is recommending that the board receive the 2022-2023 Consolidated Audit Report for Aspire Alexander Twilight Secondary Academy (ATSA) and Aspire Alexander Twilight College Prep Academy (ATCPA).

RATIONALE/BACKGROUND:

Pursuant to Education Code 47604.32(d), the San Juan Unified School District (“District”), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by ATSA and ATCPA.

The district has and will rely upon the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

Gilbert CPAs (the charter school’s independent auditor) has expressed its opinion on the consolidated financial statements of Aspire Public Schools and affiliates (collectively, “the Organization”) that “the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.”

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

The following information is reported in the Aspire Public School’s 2022-2023 audit report for the period ending June 30, 2023: Aspire Twilight Secondary Academy’s ending cash and cash equivalent was \$2,551,494, total revenues equaled \$9,931,497, total expenditures equaled \$9,089,355 and net assets were \$\$3,474,285. Aspire Twilight College Prep Academy’s ending cash and cash equivalent was \$1,582,396, total revenues equaled \$10,430,563, total expenditures equaled \$9,606,812 and net assets were \$2,441,304.

Aspire Public Schools, the parent corporation for ATSA and ATCPA, has a combined ending-cash and cash-equivalent balance for the period ending June 30, 2022, of \$102,282,635 and reports combined net assets of \$148,392,990. The organization makes payments related to a \$20.5 million line of credit extended to April 26, 2024. The credit line is secured by certain select school revenues and had an out-standing balance of \$10,000,000 on both June 30, 2023, and 2022. The Organization has remaining bonds and other long-term debt with outstanding balances due of \$239,010,457 and \$244,421,197 as of June 30, 2023, and 2022, respectively, which mature at various times through August 2061 and bear interest rates ranging from 2-5%.

There were findings for questioned costs under the ASES Grant for the lack of supporting monthly attendance reports to support program attendance records for ATSA and ATCPA in addition to many other charters of the Organization. This is a repeat finding for the prior year and requires a corrective action plan from management.

ATTACHMENT(S):

1. [Aspire 2023 Audit Report](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Board of Education: 06/23/2020, 06/22/2021, 06/28/2022, 06/27/2023
Superintendent's Cabinet: 06/17/2024

FISCAL IMPACT:

N/A

PREPARED BY: Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

ASPIRE PUBLIC SCHOOLS
CONSOLIDATED FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
YEARS ENDED
JUNE 30, 2023 AND 2022

ASPIRE PUBLIC SCHOOLS

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INDEPENDENT AUDITOR'S REPORT

**To the Board of Directors
Aspire Public Schools
Oakland, California**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Aspire Public Schools, a non-profit public benefit corporation, and affiliates (collectively, the Organization), which comprises the consolidated statements of financial position as of June 30, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

To the Board of Directors
Aspire Public Schools
Page 2

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying Supplementary Information, as listed in the Table of Contents, as required by the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required

To the Board of Directors

Aspire Public Schools

Page 3

part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



GILBERT CPAs
Sacramento, California

December 15, 2023

ASPIRE PUBLIC SCHOOLS

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION JUNE 30, 2023 AND 2022

	ASSETS	
	2023	2022
CURRENT ASSETS:		
Cash and cash equivalents	\$ 102,282,635	\$ 54,294,755
Restricted cash and cash equivalents	8,055,666	11,758,404
Accounts receivable	62,322,407	67,289,808
Contributions receivable	710,279	665,279
Prepaid expenses and deposits	<u>2,803,676</u>	<u>1,271,463</u>
Total current assets	176,174,663	135,279,709
NON-CURRENT ASSETS:		
Restricted cash and cash equivalents	36,629,396	70,712,495
Investments	-	50,980
Property and equipment, net	234,462,971	200,295,215
Right-of-use assets – operating leases	<u>15,922,240</u>	<u>17,321,281</u>
TOTAL ASSETS	<u>\$ 463,189,270</u>	<u>\$ 423,659,680</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 21,034,811	\$ 12,672,356
Accrued expenses and other liabilities	19,778,389	16,669,898
Deferred revenue	4,743,057	5,087,510
Line of credit	10,000,000	10,000,000
Debt, current	3,163,889	3,046,611
Lease liabilities - operating leases, current	<u>2,542,595</u>	<u>2,644,011</u>
Total current liabilities	61,262,741	50,120,386
LONG-TERM LIABILITIES:		
Debt, net	239,010,457	244,421,197
Lease liabilities - operating leases, net	<u>14,523,082</u>	<u>15,758,481</u>
Total liabilities	<u>314,796,280</u>	<u>310,300,064</u>
NET ASSETS:		
Without donor restrictions	95,451,339	94,123,087
With donor restrictions	<u>52,941,651</u>	<u>19,236,529</u>
Total net assets	<u>148,392,990</u>	<u>113,359,616</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 463,189,270</u>	<u>\$ 423,659,680</u>

The accompanying notes are an integral part of these consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATED STATEMENTS OF ACTIVITIES YEARS ENDED JUNE 30, 2023 AND 2022

NET ASSETS WITHOUT DONOR RESTRICTIONS:	2023	2022
SUPPORT, REVENUE AND GAINS:		
Private grants and contributions	\$ 1,838,837	\$ 2,901,141
Federal revenue	43,315,446	40,114,910
California state revenue:		
State aid portion of general purpose funding	127,505,875	91,103,459
All other state revenue	31,242,746	18,196,052
Local revenue:		
Cash in-lieu of property taxes	41,309,344	34,278,492
Interest income	2,822,817	136,401
All other local revenue	2,623,138	3,315,943
Other gains	-	800,090
Other revenues	<u>398,367</u>	<u>35,808</u>
Subtotal	251,056,570	190,882,296
Net assets released from restrictions	47,086,644	59,637,038
Total support, revenue and gains	<u>298,143,214</u>	<u>250,519,334</u>
EXPENSES AND LOSSES:		
PROGRAM EXPENSES:		
Educational programs	<u>275,816,763</u>	<u>233,254,633</u>
SUPPORTING SERVICES:		
Site support	12,805,874	12,153,487
Development and expansion	569,455	548,829
Fundraising	3,124,214	2,842,575
Administration and general	<u>4,498,656</u>	<u>4,236,646</u>
Total supporting services	20,998,199	19,781,537
Total expenses	296,814,962	253,036,170
Return of grant funds	-	56,863
Total expenses and losses	<u>296,814,962</u>	<u>253,093,033</u>
Increase (Decrease) in Net Assets without Donor Restrictions	<u>1,328,252</u>	<u>(2,573,699)</u>
NET ASSETS WITH DONOR RESTRICTIONS:		
Private grants and contributions	1,008,000	634,200
State revenue	79,783,766	66,539,475
Net assets released from restrictions	<u>(47,086,644)</u>	<u>(59,637,038)</u>
Increase in Net Assets with Donor Restrictions	<u>33,705,122</u>	<u>7,536,637</u>
INCREASE IN NET ASSETS	<u>35,033,374</u>	<u>4,962,938</u>
NET ASSETS - Beginning of Year	<u>113,359,616</u>	<u>108,396,678</u>
NET ASSETS - End of Year	<u>\$ 148,392,990</u>	<u>\$ 113,359,616</u>

The accompanying notes are an integral part of these consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2023

	Program Expenses		Supporting Services				Total
	Educational programs	Site support	Development and expansion	Fundraising	Administration and general		
Salaries and wages	\$ 147,179,365	\$ 5,872,807	\$ 258,351	\$ 1,373,531	\$ 1,837,989	\$ 156,522,043	
Employee benefits	47,476,539	2,455,404	96,509	438,897	751,973	51,219,322	
Professional services	30,803,598	1,810,510	129,608	647,684	589,255	33,980,655	
Books and supplies	15,339,737	1,138,408	49,246	456,298	375,981	17,359,670	
Rents and occupancy	15,531,884	598,806	-	207,804	621,895	16,960,389	
Depreciation and amortization	8,553,929	25,650	-	-	25,650	8,605,229	
Bonds and loan interest	7,952,841	8,908	-	-	2,545	7,964,294	
Travel and meetings	2,352,371	207,574	33,798	-	97,252	2,690,995	
Other expenses	<u>626,499</u>	<u>687,807</u>	<u>1,943</u>	<u>-</u>	<u>196,116</u>	<u>1,512,365</u>	
Total	<u>\$ 275,816,763</u>	<u>\$ 12,805,874</u>	<u>\$ 569,455</u>	<u>\$ 3,124,214</u>	<u>\$ 4,498,656</u>	<u>\$ 296,814,962</u>	

The accompanying notes are an integral part of these consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2022

	Program Expenses		Supporting Services				Total
	Educational programs	Site support	Development and expansion	Fundraising	Administration and general		
Salaries and wages	\$ 122,682,326	\$ 4,976,695	\$ 378,763	\$ 1,164,538	\$ 1,557,888	\$ 130,760,210	
Employee benefits	40,233,585	1,869,456	124,205	352,350	574,751	43,154,347	
Professional services	21,815,367	3,024,124	15,130	305,833	898,017	26,058,471	
Books and supplies	17,534,624	1,319,555	17,001	947,624	348,773	20,167,577	
Rents and occupancy	15,994,719	711,415	-	72,230	719,440	17,497,804	
Depreciation and amortization	7,908,163	56,511	-	-	56,505	8,021,179	
Bonds and loan interest	5,846,168	42,909	-	-	12,260	5,901,337	
Travel and meetings	1,020,763	88,121	13,730	-	49,164	1,171,778	
Other expenses	<u>218,918</u>	<u>64,701</u>	<u>-</u>	<u>-</u>	<u>19,848</u>	<u>303,467</u>	
Total	<u>\$ 233,254,633</u>	<u>\$ 12,153,487</u>	<u>\$ 548,829</u>	<u>\$ 2,842,575</u>	<u>\$ 4,236,646</u>	<u>\$ 253,036,170</u>	

ASPIRE PUBLIC SCHOOLS

CONSOLIDATED STATEMENTS OF CASH FLOWS YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	\$ 35,033,374	\$ 4,962,938
Adjustments to reconcile to net cash provided by operating activities:		
Loss on investments	50,980	-
Depreciation and amortization	8,605,229	8,021,179
Loss on disposal of property and equipment	198,149	-
Amortization of long-term debt costs	11,108	(504,815)
Non-cash operating lease expense	3,011,129	176,781
(Increase) decrease in assets:		
Accounts receivable	4,967,401	9,801,555
Contributions receivable	(45,000)	(290,171)
Prepaid expenses and deposits	(1,532,213)	(209)
Increase (decrease) in liabilities:		
Accounts payable	3,363,088	(5,903,889)
Accrued expenses and other liabilities	3,108,491	1,389,465
Deferred revenue	(344,453)	3,541,127
Lease liabilities - operating leases	(2,948,903)	(34,192)
Net cash provided by operating activities	<u>53,478,380</u>	<u>21,159,769</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(37,971,767)	(30,320,467)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from line of credit	10,000,000	10,000,000
Payments on line of credit	(10,000,000)	(15,000,000)
Proceeds from debt	3,923,446	79,253,717
Payments of debt issuance costs	-	(2,266,713)
Principal payments on debt	(9,228,016)	(2,515,632)
Net cash provided (used) by financing activities	<u>(5,304,570)</u>	<u>69,471,372</u>
Net increase in cash and cash equivalents	10,202,043	60,310,674
Cash and cash equivalents, beginning of year	136,765,654	76,454,980
Cash and cash equivalents, end of year	<u>\$ 146,967,697</u>	<u>\$ 136,765,654</u>
Cash and cash equivalents	\$ 102,282,635	\$ 54,294,755
Restricted cash and cash equivalents	44,685,062	82,470,899
Total	<u>\$ 146,967,697</u>	<u>\$ 136,765,654</u>
NON-CASH INVESTING ACTIVITIES:		
Property and equipment financed through accounts payable	\$ 4,999,367	\$ 5,315,627
Right-of-use asset acquired through operating lease liability	\$ 1,612,088	\$ 969,423
CASH PAID FOR INTEREST (net of capitalized amount)	\$ 7,414,938	\$ 6,919,419

The accompanying notes are an integral part of these consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

1. OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES

Aspire Public Schools, a non-profit public benefit corporation (the Organization), was formed to manage, guide, direct, and promote charter schools that provide quality education to youth in primary and secondary grades. The Organization was founded in 1998. The Organization's support is derived primarily from public education monies, individual and foundation contributions, and government agency grants.

In addition to managing school operations, Aspire Public Schools controls three affiliated organizations that were created to facilitate ownership of certain school facilities and support development of charter schools. The facilities are owned and managed by two single-member limited liability companies, College for Certain, LLC (CFC LLC), and College for Certain II, LLC (CFC II LLC). The sole member of both LLCs is College for Certain, Inc. (CFC INC) which was created as a supporting organization of Aspire Public Schools to facilitate and support the development of charter schools. CFC INC is controlled by, and for the benefit of, Aspire Public Schools. CFC LLC and CFC II LLC are disregarded entities for federal income tax purposes.

Aspire Public Schools Foundation (the Foundation) was formed in July 2019 as a supporting non-profit public benefit corporation to Aspire Public Schools. The Foundation is controlled by, and for the benefit of, Aspire Public Schools. The Foundation's support is derived primarily from private donations and foundation grants.

For financial reporting purposes, CFC LLC, CFC II LLC, CFC INC, and the Foundation, are consolidated with Aspire Public Schools.

Principles of Consolidation – The accompanying consolidated financial statements include the accounts of Aspire Public Schools and its controlled affiliated organizations, collectively the “Organization”. All significant intercompany accounts and transactions have been eliminated in consolidation. Listed below are the affiliated organizations included in these financial statements:

- **Aspire Public Schools** – Aspire Public Schools operates thirty-six schools in California under thirty-six charters which are chartered by twelve charter authorizers (sponsoring districts) in seven counties. Charters were granted for each school for up to five years, with an opportunity for renewal. Charters may be revoked by the sponsoring district for material violations of the charter, failure to meet or make progress toward student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law. As of June 30, 2023, the charter schools operated by Aspire Public Schools were as follows:

Charter School Name	Charter School Number	Sponsoring District	*Charter Granted/Renewed	Charter Expiration	**Revised Charter Expiration
Aspire Alexander Twilight College Preparatory Academy	1554	San Juan Unified	Nov 2015	6/30/26	6/30/26
Aspire Alexander Twilight Secondary Academy	1555	San Juan Unified	Nov 2015	6/30/26	6/30/26

ASPIRE PUBLIC SCHOOLS

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

Charter School Name	Charter School Number	Sponsoring District	*Charter Granted/Renewed	Charter Expiration	**Revised Charter Expiration
Aspire Antonio Maria Lugo Academy	694	Los Angeles County Office of Education	April 2019	6/30/24	6/30/26
Aspire APEX Academy	1552	Stockton Unified	Jan 2018	6/30/23	6/30/25
Aspire Benjamin Holt College Preparatory Academy	565	Lodi Unified	Oct 2017	6/30/23	6/30/25
Aspire Benjamin Holt Middle School	1782	Lodi Unified	Nov 2015	6/30/28	6/30/28
Aspire Berkley Maynard Academy	726	Oakland Unified	Jan 2015	6/30/25	6/30/27
Aspire Capitol Heights Academy	598	Sacramento City Unified	Apr 2018	6/30/23	6/30/25
Aspire Centennial College Preparatory Academy	1436	Los Angeles Unified	Nov 2017	6/30/23	6/30/25
Aspire College Academy	1577	Oakland Unified	Jan 2018	6/30/23	6/30/25
Aspire East Palo Alto Charter	125	Ravenswood City	Aug 2018	6/30/24	6/30/26
Aspire Firestone Academy	1214	Los Angeles Unified	Oct 2014	6/30/25	6/30/27
Aspire Gateway Academy	1213	Los Angeles Unified	Oct 2014	6/30/25	6/30/27
Aspire Golden State College Preparatory Academy	1023	Oakland Unified	Jan 2018	6/30/23	6/30/25
Aspire Inkeep Academy	1332	Los Angeles Unified	Oct 2015	6/30/26	6/30/26
Aspire Junior Collegiate	1551	Los Angeles Unified	Nov 2017	6/30/23	6/30/25
Aspire Langston Hughes	1048	Stockton Unified	Jan 2018	6/30/23	6/30/25
Aspire Lionel Wilson College Preparatory Academy	465	Oakland Unified	Dec 2016	6/30/22	6/30/24
Aspire Monarch Academy	252	Oakland Unified	Nov 2018	6/30/24	6/30/26
Aspire Ollin University Prep Academy	693	Los Angeles County Office of Education	April 2019	6/30/24	6/30/26
Aspire Pacific Academy	1230	Los Angeles Unified	Oct 2014	6/30/25	6/30/27
Aspire Port City Academy	1553	Stockton Unified	Jan 2018	6/30/23	6/30/25
Aspire Richmond California Preparatory Academy	1739	West Contra Costa Unified	June 2019	6/30/25	6/30/27
Aspire Richmond Technology Academy	1740	West Contra Costa Unified	Dec 2019	6/30/25	6/30/27
Aspire River Oaks Charter	364	Lodi Unified	Feb 2016	6/30/23	6/30/28
Aspire Stockton Secondary	2064	Stockton Unified	Aug 2020	6/30/25	6/30/27
Aspire Arts & Sciences	2063	Stockton Unified	Aug 2020	6/30/25	6/30/27
Aspire Rosa Parks Academy	554	Stockton Unified	Jan 2015	6/30/25	6/30/27
Aspire Slauson Academy	1330	Los Angeles Unified	Oct 2015	6/30/26	6/30/26
Aspire Summit Charter	812	Ceres Unified	Jan 2016	6/30/26	6/30/26
Aspire Tate Academy	1331	Los Angeles Unified	Oct 2015	6/30/26	6/30/26
Aspire Titan Academy	1550	Los Angeles Unified	Nov 2017	6/30/23	6/30/25
Aspire Triumph Technology	1663	Oakland Unified	Nov 2018	6/30/24	6/30/26

ASPIRE PUBLIC SCHOOLS

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

Charter School Name	Charter School Number	Sponsoring District	*Charter Granted/Renewed	Charter Expiration	**Revised Charter Expiration
Aspire University Charter	1963	Modesto City Schools	Jan 2018	6/30/23	6/30/25
Aspire Vanguard College Preparatory Academy	1125	Modesto City Schools	Dec 2018	6/30/24	6/30/26
Aspire Vincent Shalvey	178	Lodi Unified	Dec 2018	6/30/24	6/30/26

* Charter issuance date or the most recent renewal date.

** 2021-2022 Education Trailer Bill AB 130 Sec 58 established a new Education Code Section 47607.7, in which all charter schools whose term expires on or between January 1, 2022, and June 2025 shall have their term extended by two years. An additional one-year extension was given for schools by operation of law (Education Code Section 47607.4 amended by SB 114). The Organization is in the process of obtaining official revisions to its MOUs and charter petitions with the oversight agencies for this revision.

All sponsoring districts receive up to 1% of the annual charter revenue for supervisory oversight. Ravenswood City School District, the sponsoring district for Aspire East Palo Alto Charter receives up to 3% for supervisory oversight because the district provides facilities substantially rent-free.

Through June 30, 2023, the Organization had separately negotiated with all sponsoring districts for administrative fees and other services. Additionally, for some schools, transportation expenses and/or special education encroachment are paid by the Organization to the sponsoring districts.

- **College for Certain, LLC** – CFC LLC holds title to properties that are financed through the CSFA Charter School Revenue Refunding Bonds Series 2016 (2016 Bonds) where Aspire Public Schools operates ten charter schools (seven locations) and manages, operates, and leases the properties.
- **College for Certain II, LLC** – CFC II LLC holds title to properties that are financed through the CSFA Charter School Revenue Refunding Bonds Series 2015 (2015 Bonds) where Aspire Public Schools operates three charter schools (two locations) and manages, operates, and leases the properties.
- **College for Certain, Inc.** – CFC INC is a supporting organization of Aspire Public Schools in that it facilitates and supports the development of charter schools for Aspire Public Schools. CFC INC is the sole member of CFC LLC and CFC II LLC and is the named borrower of the 2015 and 2016 Bonds outstanding.
- **Aspire Public Schools Foundation** – The Foundation is a supporting organization of Aspire Public Schools in that it performs fundraising activities and provides other supporting services to Aspire Public Schools.

Basis of presentation – The financial statements are prepared on the accrual basis of accounting and in conformity with professional standards applicable to not-for-profit entities. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Cash and cash equivalents – For financial statement purposes, the Organization considers investments with maturity at purchase of three months or less to be cash equivalents.

ASPIRE PUBLIC SCHOOLS

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

Accounts receivable represent funding from state and local government agencies, of which the Organization has an unconditional right to receive. Accounts receivables are stated at the amount management expects to be collected from the outstanding balance.

Contributions receivable – Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. In subsequent years, amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Management determines the allowance for uncollectable contributions receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections and are written off when deemed uncollectable. Management has determined that no allowance is deemed necessary as of June 30, 2023 and 2022.

Investments – Investments with readily determinable fair values are stated at fair value and held for long-term purposes. Other investments without readily determinable fair values are valued using the measurement alternative approach, which is cost, minus any impairment, plus or minus any changes resulting from observable price changes in an orderly transaction for an identical or similar investment of the same issuer.

Property and equipment with a value greater than \$5,000 are capitalized at cost or fair market value on the date of receipt, in the case of donated property, and depreciated using the straight-line method over their estimated useful lives, which range from two to thirty years. Leasehold improvements are amortized over the lease term (including options) or the useful life. Major additions are capitalized, and repairs and maintenance that do not improve or extend the life of the assets are expensed. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts, with the resulting gain or loss reflected in the Consolidated Statements of Activities.

Leases – The Organization determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the consolidated statements of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term, and ROU assets also include prepaid or accrued rent. Operating lease expense is recognized on a straight-line basis over the lease term. The Organization does not report ROU assets and leases liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term. Lease terms may include options to extend or terminate certain leases. The value of a lease is reflected in the valuation if it is reasonably certain management will exercise an option to extend or terminate a lease.

Revenue recognition – Contributions are recognized when cash, or other assets, or an unconditional promise to give is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met.

ASPIRE PUBLIC SCHOOLS

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

The Organization receives grant funds that are considered conditional contributions and are not recorded or recognized until the applicable condition has been met, generally expenditure on costs allowable under the grant agreement, or satisfaction of performance obligations. At June 30, 2023 and 2022, \$4,743,057 and \$5,087,510, respectively, of grant funds are included in deferred revenue to be recognized in future periods as conditions are met. As of June 30, 2023 and 2022, the Organization had \$1,000,000 and \$1,200,000, respectively, of conditional contributions available to be recognized in revenue in future periods under such grants. In some cases, the Organization may not be able to access the full amount available under the agreement based on its activities and level of expenditures.

Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. Restricted contributions that were initially classified as conditional due to a qualifying expense barrier are recognized as net assets without donor restrictions since the restriction is met simultaneously when the condition is released, and the revenue is recognized.

Contributions of property and equipment are reported as net assets with donor restrictions if the donor restricted the use of the property or equipment to a particular program, as are contributions of cash restricted to the purchase of property and equipment. Donor restrictions on contributions of property and equipment or assets restricted for purchase of property and equipment are considered to expire when the assets are placed in service.

Other revenues consist of amounts from constituents for sales revenue from student stores, after school programs, lunch income, and ticket income for events. Funds received in advance of earning are deferred to the applicable period in which the related service are performed. See Note 12 for additional disclosures for revenue from contracts with customers.

Donated equipment, materials, services, and facilities – In-kind contributions of equipment, materials, and services are recorded at their estimated fair values at the date of donation. Donated services are recorded when they create or enhance non-financial assets or require a specialized skill that the Organization would otherwise need to purchase. During the years ended June 30, 2023 and 2022, no in-kind contributions were received.

Income taxes – The Organization has been granted tax-exempt status as provided by Internal Revenue Code Section 501(c)(3) and Section 23701(d) of the California Revenue and Taxation Code. In addition, the Internal Revenue Service has determined the Organization is not a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. Accordingly, no provision for income taxes has been reflected in these financial statements.

Functional allocation of expenses – The cost of providing educational programs and other activities has been summarized on a functional basis in the consolidated statement of activities. The consolidated statement of functional expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include rent and occupancy and depreciation, which are allocated on a square footage basis, as well as salaries and wages, employee benefits, professional services, and other, which are allocated on the basis of estimates of time and effort.

ASPIRE PUBLIC SCHOOLS

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

Program development and expansion – The Organization continually explores potential opportunities for expansion and growth; thus, costs are incurred to research the possibility of establishing new sites. The Organization capitalizes these preacquisition costs into ‘Construction in progress’ (Note 7) at the time incurred. If it is determined that a formal contractual commitment will not be entered into, the expenses are included in program development and expansion in the period that the determination is made.

Fair value measurements – Fair value is a market-based measurement, not an entity-specific measurement. For some assets and liabilities, observable market transactions or market information might be available. For other assets and liabilities, observable market transactions and market information might not be available. However, the objective of a fair value measurement in both cases is the same—to estimate the price at which an orderly transaction to sell the asset or to transfer the liability would take place between market participants at the measurement date under current market conditions (that is, an exit price at the measurement date from the perspective of a market participant that holds the asset or owes the liability).

In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that prioritizes observable and unobservable inputs is used to measure fair value into three broad levels, as follows:

Level 1 Inputs	Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.
Level 2 Inputs	Inputs other than quoted prices in active markets that are observable either directly or indirectly.
Level 3 Inputs	Unobservable inputs for the asset or liability.

When a price for an identical asset or liability is not observable, a reporting entity measures fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. Because fair value is a market-based measurement, it is measured using the assumptions that market participants would use when pricing the asset or liability, including assumptions about risk. As a result, a reporting entity’s intention to hold an asset or to settle or otherwise fulfill a liability is not relevant when measuring fair value.

Use of estimates – Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumptions are reasonable in the circumstances; however, actual results could differ from those estimates.

Subsequent events have been reviewed through December 15, 2023, the date the consolidated financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2023 that require recognition or disclosure in the financial statements.

ASPIRE PUBLIC SCHOOLS

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

2. LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization's financial assets available within one year of the statements of financial position date for general expenditure are as follows at June 30:

	2023	2022
Cash and cash equivalents	\$ 102,282,635	\$ 54,294,755
Accounts receivable	62,322,407	67,289,808
Contributions receivable	<u>710,279</u>	<u>665,279</u>
Total financial assets, available within one year	165,315,321	122,249,842
Less:		
Amounts unavailable for general expenditures within one year, due to:		
Restrictions by donors for purpose	<u>(47,481,628)</u>	<u>(16,291,526)</u>
Total financial assets available for general expenditures within one year	<u>\$ 117,833,693</u>	<u>\$ 105,958,316</u>

The Organization's goal is to maintain or exceed financial assets at a level sufficient to protect its schools against program cuts arising from unanticipated state revenue or enrollment shortfalls, unexpected cost increases, and economic uncertainties, such that it can meet 5-6 weeks of operating expenses (approximately \$23.0 million) and its bond covenants. As part of its liquidity plan, school sites also have target reserves to cover repairs, maintenance, and minor capital improvements. The Organization has a \$20,500,000 line of credit available to meet cash flow needs.

3. CONCENTRATIONS OF CASH

The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts. Management believes the Organization is not exposed to any significant credit risk related to cash. The Organization held deposits with four financial institutions in excess of federal depository insurance limits of \$146,255,873 and \$134,896,101 as of June 30, 2023 and 2022, respectively. The Organization has not experienced any losses in such accounts and management believes the Organization is not exposed to any significant credit risk related to cash.

4. RESTRICTED CASH

Restricted cash consists of amounts that are required to be held for debt service reserves and for principal and interest payments with respect to the bond outstanding; and contributions restricted to investment in property and equipment. The total restricted cash at June 30, 2023 and 2022 was \$44,685,062 and \$82,470,899, respectively. The current portion of \$8,055,666 and \$11,758,404 as of June 30, 2023 and 2022, respectively, was restricted for current bond debt obligations. The noncurrent portion of \$36,629,396 at June 30, 2023 consisted of \$11,336,576 for debt service reserves and \$25,292,820 for investment in property and equipment. The noncurrent portion of \$70,712,495 at June 30, 2022 consisted of \$10,995,079 for debt service reserves and \$59,717,416 for investment in property and equipment.

ASPIRE PUBLIC SCHOOLS

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

5. ACCOUNTS RECEIVABLE

Accounts receivable balances at June 30, 2023 and 2022 were \$62,322,407 and \$67,289,808, respectively, and were due entirely from grantor government agencies. Management deems all receivables to be collectible as of June 30, 2023 and 2022.

6. CONTRIBUTIONS RECEIVABLE

The Organization recognizes unconditional contributions receivable at their estimated fair value using estimated prevailing interest rates, on a nonrecurring basis, at the time the pledge is made. Fair value is determined by calculating the net present value of the estimated future cash flows. The discount rate used in determining the net present value of new pledges receivable was 0% at June 30, 2023 and 2022, as all were deemed current contributions receivable at the time of donation. All contributions receivables are deemed to be collectible by management, and were as follows as of June 30:

	2023	2022
Gross contributions receivable	\$ 710,279	\$ 665,279
Less: Unamortized discount	-	-
Contributions receivable, net	<u>\$ 710,279</u>	<u>\$ 665,279</u>

Contributions receivables are due to be collected as follows:

	2023	2022
Within one year	\$ 710,279	\$ 665,279
One to five years	-	-
Contributions receivable, net	<u>\$ 710,279</u>	<u>\$ 665,279</u>

7. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

	2023	2022
Land	\$ 36,590,744	\$ 36,590,744
Buildings and improvements	211,034,512	171,618,817
Construction in progress	46,593,364	43,804,026
Leasehold improvements	11,613,728	13,724,093
Equipment	4,018,032	10,497,952
Automobiles	36,931	81,091
Subtotal	309,887,311	276,316,723
Less accumulated depreciation and amortization	<u>(75,424,340)</u>	<u>(76,021,508)</u>
Property and equipment, net	<u>\$ 234,462,971</u>	<u>\$ 200,295,215</u>

ASPIRE PUBLIC SCHOOLS

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

Depreciation and amortization expense was \$8,605,229 and \$8,021,179 for the years ended June 30, 2023 and 2022, respectively. Various components of the land, buildings, and schools under construction shown above are pledged as collateral for the debt disclosed in Note 8.

8. DEBT

	<u>2023</u>	<u>2022</u>
College for Certain Series 2016 School Facility Revenue Refunding Bonds (2016 Bonds) in the amount of \$83,170,000 were issued effective February 1, 2016; with 4 bonds and bearing interest rates ranging from 2.00% - 5.00%. The bond proceeds were used for the refunding of the outstanding principal of the College for Certain Series 2010 School Facility Revenue Bonds. Associated with this bond is a premium of \$10,618,415 and debt issuance costs of \$1,410,454, which are being amortized to interest expense over the term of the bonds. Principal and interest payments are due annually. In April 2021, the Organization partially defeased the 2016 Bonds. See note below regarding the escrow agreement. Final maturity is in August 2046.	\$ 67,190,000	\$ 68,600,000
College for Certain Series 2015 School Facility Revenue Refunding Bonds (2015 Bonds) in the amount of \$20,535,000 were issued effective December 1, 2015; with 4 bonds and bearing interest rates ranging from 2.00% - 5.00%. The bond proceeds were used for the payoff of a capital lease. Associated with this bond is a premium of \$2,005,317 and debt issuance costs of \$767,482, which are being amortized to interest expense over the term of the bonds. Principal and interest payments are due annually. Final maturity is in August 2045.	18,265,000	18,680,000
California School Finance Authority \$4,758,509 loan, effective June 27, 2007, bearing interest at 2.202%, for the construction of Rosa Parks Academy campus in Stockton under Proposition 47. Interest only payments of varying amounts are due annually. Principal and interest payments totaling \$231,795 are due annually. Final maturity is in 2037.	2,766,688	2,933,879
California School Finance Authority \$9,834,913 loan (\$457,251 issued in 2009/10, \$5,262,400 issued in 2010/11, and \$4,115,262 issued in 2012/13), bearing interest at 2%, for the construction of Aspire Ollin University College Preparatory campus in Los Angeles under Proposition 55. Interest only payments of varying amounts are due annually. In addition, a principal and interest payment of \$462,139 is due annually. Final maturity is in 2042.	6,849,718	7,143,730

ASPIRE PUBLIC SCHOOLS

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
California School Finance Authority \$8,229,438 loan (\$3,459,764 issued in 2013/14 and \$4,769,674 issued in 2015/16), bearing interest at 2%, for the construction of the Aspire Antonio Maria Lugo Academy campus in Los Angeles under Proposition 1D. Interest and principal payments of \$376,730 are due annually. Final Maturity is in 2045.	6,594,348	6,827,762
California School Finance Authority \$3,706,191 loan issued in 2015/16 for a new campus to be built for Aspire ERES Academy in Oakland under Proposition 1D. The interest rate is 2% and payments for interest and principal were expected to begin at completion of the facility. In 2020, the Organization determined the campus project would not be completed and determined that in addition to the loan proceeds of \$3,706,191, \$2,490,993 of unspent grant funding would need to be repaid, totaling \$6,197,184. The Organization repaid these loans in 2023.	-	6,197,184
California School Finance Authority Charter School Revolving Fund Program \$250,000 loan, effective September 25, 2017, for supporting the operations of Aspire Richmond Technology Academy. Interest rate is 1.12%, due annually. Principal payments of \$50,000 were due annually. The Organization repaid this loan in 2023.	-	50,008
California School Finance Authority Charter School Revolving Fund Program \$250,000 loan, effective September 25, 2017, for supporting the operations of Aspire Richmond California College Preparatory Academy. Interest rate is 1.12%, due annually. Principal payments of \$50,000 were due annually. The Organization repaid this loan in 2023.	-	50,008
In August 2020, the Organization executed a Memorandum of Understanding for funding under the California Charter School Facilities State Prop 1D Program for Aspire Berkley Maynard Academy. The terms of the agreements provide that 50% of the Prop 1D funding consists of a grant, and the remaining 50% is a local match which will be repaid to the State as a loan. The Organization began receiving the funds during fiscal year 2021 and is not required to make repayments on the match until the completion of the facility project, at which point the repayment terms will be determined. As of June 30, 2023, the Organization had received \$4,944,000 in match funding. This balance is included on the statement of financial position as debt as of June 30, 2023.	4,944,000	1,020,555

ASPIRE PUBLIC SCHOOLS

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
California School Finance Authority Charter School Revenue Bonds (Aspire Public Schools – Obligated Group – Issue No. 3), Series 2020A and Series 2020B (Taxable) in the amount of \$37,435,000 were issued effective December 8, 2020; with 2 bonds and bearing interest rates ranging from 3.00% - 5.00%. The bond proceeds were used for the payoff of a capital lease and to finance costs of acquisition, construction, improvement equipping and furnishing of school facilities. Associated with this bond is a premium of \$5,875,672 and debt issuance costs of \$1,200,351, which are being amortized to interest expense over the term of the bonds. Principal and interest payments are due annually. Final maturity is in August 2059.	37,025,000	37,435,000
Aspire Public Schools Obligated Group Corporate Taxable Bonds, Series 2021 (Capitol Heights Academy Project) in the amount of \$11,265,000 were issued effective March 1, 2021 and bearing interest rates at 4.80%. The bond proceeds were used for the purchase and construction of facilities for Aspire Capitol Heights Academy. Associated with this bond is a discount of \$112,650 and debt issuance costs of \$219,418, which are being amortized to interest expense over the term of the bonds. Interest payments are due annually and principal payments commence in 2024. Final maturity is in June 2060.	11,265,000	11,265,000
California School Finance Authority Charter School Revenue Bonds (Aspire Public Schools – Obligated Group – Issue No. 5), Series 2021A and Series 2021B (Taxable) in the amount of \$29,785,000 were issued effective November 5, 2021; with 2 bonds and bearing interest rates ranging from 2.125% - 4.00%. The bond proceeds were used to finance costs of acquisition, construction, improvement equipping and furnishing of school facilities. Associated with this bond is a premium of \$2,678,895 and debt issuance costs of \$989,826, which are being amortized to interest expense over the term of the bonds. Interest payments are due annually and principal payments commence in 2024. Final maturity is in August 2061.	29,785,000	29,785,000

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NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
California School Finance Authority Charter School Revenue Bonds (Aspire Public Schools – Obligated Group – Issue No. 6), Series 2022A and Series 2022B (Taxable) in the amount of \$43,815,000 were issued effective April 26, 2022; with 2 bonds and bearing interest at 5.00%. The bond proceeds were used to finance costs of acquisition, construction, improvement equipping and furnishing of school facilities. Associated with this bond is a premium of \$974,822 and debt issuance costs of \$1,276,887, which are being amortized to interest expense over the term of the bonds. Included in this issuance was a \$2,000,000 grant from the California School Finance Authority's (CSFA) Charter Access to Bank Loan Enhancement Program (Charter ABLE). Charter ABLE funds shall be applied towards funding the primary debt service reserve requirement for debt associated with the renovation and/or construction of charter school facilities. The grant award is held in trust by CSFA or a CSFA approved financial institution solely for authorized purposes and shall not be released to the Organization without the CSFA's or trustee's approval. As deemed appropriate by CSFA, conditions for release of the Program funds throughout the term of the financing will be determined by CSFA, in collaboration with all lending parties, prior to closing of the financing. Interest payments are due annually and principal payments commence in 2026. Final maturity is in August 2061.	<u>45,815,000</u>	<u>45,815,000</u>
Subtotal	230,499,754	235,803,126
Unamortized premiums, discounts, and debt issuance costs	11,674,592	11,664,682
Less current portions	<u>(3,163,889)</u>	<u>(3,046,611)</u>
Total Long-Term Debt	<u>\$ 239,010,457</u>	<u>\$ 244,421,197</u>

In April 2021, in association with the sale of Aspire East Palo Alto Academy, the Organization partially defeased the 2016 Bonds. The Organization used cash from the sale to decrease principal of \$6,610,000 and interest of \$1,419,500, totaling \$8,029,500. The unamortized portion of premium and debt issuance costs totaling \$653,238 was written off. Under the escrow agreement, cash totaling \$8,029,500 will be held in escrow with an agent. The Escrow Agent will pay the debt service requirements of the Defeased Bonds on each scheduled payment date through and including August 1, 2025, and will redeem those Defeased Bonds, including additional principal of \$5,900,000 at a redemption price equal to 100% of par, on August 1, 2025, which is the first optional redemption date for these bonds.

ASPIRE PUBLIC SCHOOLS

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

Future payments relating to debt are as follows as of June 30, 2023:

Year Ending <u>June 30,</u>	Principal	Interest	Total
2024	\$ 3,163,889	\$ 10,340,370	\$ 13,504,259
2025	3,698,454	10,207,311	13,905,765
2026	4,263,316	10,219,143	14,482,459
2027	4,633,487	10,165,602	14,799,089
2028	4,828,969	9,819,156	14,648,125
Thereafter	<u>209,911,639</u>	<u>169,593,558</u>	<u>379,505,197</u>
Total	<u><u>\$ 230,499,754</u></u>	<u><u>\$ 220,345,140</u></u>	<u><u>\$ 450,844,894</u></u>

Revolving Line of Credit

In February 2021 a line of credit was secured for a maximum borrowing amount to \$20,500,000 and with a maturity date of January 31, 2022. In January 2022, the line was extended to a maturity date of April 29, 2022. In April 2022, the line was extended to a maturity date of April 28, 2023. In April 2023, the line was extended to a maturity date of April 26, 2024.

The line of credit carries an interest rate equal to the Prime Rate. The interest rate was 8.25% and 4.75% at June 30, 2023 and 2022, respectively. The line had an outstanding balance of \$10,000,000 as of June 30, 2023 and 2022. The credit line is secured by school revenues of select schools which are not already secured by other debt.

9. CAPITALIZATION OF CONSTRUCTION DEBT INTEREST

While a facility is under construction, a portion of interest is capitalized into its cost. In summary, the capitalization of interest is applicable to the amount of interest that could have been avoided had the Organization not undertaken the building of a capital asset. The Organization evaluates capitalization of interest at the individual site level since the cash from one site would not be used to pay down the debt on another site.

The amount of capitalizable interest is determined by applying the debt interest rate to the average amount of accumulated expenditures for the building during the year. Interest costs of \$7,964,294 and \$6,406,153 were incurred related to debt during the years ended June 30, 2023 and 2022, respectively. During the years ended June 30, 2023 and 2022, interest totaling \$2,826,212 and \$1,870,274, respectively, was capitalized into the cost of the project.

10. LEASES

Operating leases

The Organization leases buildings for administrative offices in Oakland, Huntington Park, and Stockton and leases land and buildings for school sites in Berkeley, East Palo Alto, Empire, Los Angeles, Modesto, Oakland, Sacramento, and Stockton under various operating leases. The Organization also leases copiers at various school sites. The operating lease agreements range from

ASPIRE PUBLIC SCHOOLS

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

two to thirty-five years. For the year ended June 30, 2023, total operating lease costs were \$4,484,358, including short-term lease costs totaling \$1,259,162 and variable lease costs totaling \$71,128. For the year ended June 30, 2022, total operating lease costs were \$2,556,599, including variable lease costs totaling \$39,064. The Organization has one variable lease where the monthly rate is based upon the number of students served in the respective school year. Cash paid for amounts included in the measurement of operating lease liabilities totaled \$3,096,983 and \$2,410,021 for the years ended June 30, 2023 and 2022, respectively.

The Organization has made an accounting policy election to use a risk-free rate in lieu of its incremental borrowing rate to discount future lease payments. The weighted-average discount rate applied to calculate lease liabilities as of June 30, 2023 and 2022, was .70% and .41%, respectively.

As of June 30, 2023 and 2022, the weighted-average remaining lease term for all operating leases was 13.62 and 14.58 years, respectively.

Future payments due under these leases as of June 30, 2023 are as follows:

Year Ending June 30,	
2024	\$ 2,542,595
2025	2,767,377
2026	1,483,546
2027	777,607
2028	637,529
Thereafter	<u>9,323,361</u>
Total lease payments	17,532,015
Less: present value discount	<u>(466,338)</u>
Total lease obligations	<u>\$ 17,065,677</u>
Lease liabilities, operating leases, current	\$ 2,542,595
Lease liabilities, operating leases, net	<u>14,523,082</u>
Total operating lease liabilities	<u>\$ 17,065,677</u>

11. RETIREMENT PLANS

Qualified employees are covered under multiple employer defined benefit pension plans maintained by agencies of the State of California. Classified employees in California are members of the California Public Employees' Retirement System (CalPERS), and certificated employees working at California Schools are members of the California State Teachers' Retirement System (CalSTRS).

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NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

California Public Employees' Retirement System (CalPERS)

Plan name:	California Public Employees' Retirement System (CalPERS) State & Schools
Plan's EIN:	94-6207465
Market value of assets:	\$79,386
Actuarial accrued liability:	\$113,795
Funded status:	65-80% funded

The actuarial value of assets and accrued liability are expressed in millions and are valued as of June 30, 2021 with a measurement date of June 30, 2022, the most recent information available.

Plan Description

The Organization participates in the Schools Pool (the CalPERS Plan), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. CalPERS acts as a common investment and administrative agent for participating entities within the State of California. CalPERS issues a publicly available financial report that includes financial statements and required supplementary information for this plan. This report is available online at www.calpers.ca.gov.

Benefits Provided

The benefits for the CalPERS Plan are established by contract, in accordance with the provisions of the California Public Employees' Retirement Law (PERL). The benefits are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The California Public Employees' Pension Reform Act of 2013 (PEPRA) made significant changes to the benefit structure that primarily affect members first hired to perform CalPERS creditable activities on or after January 1, 2013. As a result of PEPRA, the CalPERS Plan has two benefit structures: 1) CalPERS 2% at 55 – Members first hired on or before December 31, 2012, to perform CalPERS creditable activities, and 2) CalPERS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalPERS creditable activities. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 50 with a minimum of five years of CalPERS-credited service, while members hired after January 1, 2013, must be at least age 52 with a minimum of five years of service.

Contributions

Section 20814(c) of the PERL requires that the employer contribution rates for all employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Contribution rates for the CalPERS Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The CalPERS Plan's actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Classic plan members, defined as a member who joined CalPERS prior to January 1, 2013, are required to contribute 7% of their salary (7% of monthly salary over \$133.33 if the member participates in Social Security). New members who joined CalPERS for the first time on or after January 1, 2013, are required to contribute 7% of their salary. The required employer contribution rate for fiscal years ended June 30, 2023, and 2022 were 25.37% and 22.91% of annual payroll, respectively. The contribution requirements of the plan members are established by state statute. For the fiscal year 2024, the Organization is required to contribute 26.69% of annual payroll.

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NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

California State Teachers' Retirement System (CalSTRS):

Plan name:	California State Teachers' Retirement System (CalSTRS)
Plan's EIN:	94-6291617
Actuarial value of assets:	\$257,537
Actuarial accrued liability:	\$346,089
Funded status:	65-80% funded

The actuarial value of assets and accrued liability are expressed in millions and are valued as of June 30, 2022, the most recent actuarial valuation date.

Plan Description

The Organization participates in the State Teachers' Retirement Plan (the CalSTRS Plan), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. CalSTRS acts as a common investment and administrative agent for participating entities within the State of California. CalSTRS issues a publicly available financial report that includes financial statements and required supplementary information for this plan. This report is available online at www.calstrs.com.

Benefits Provided

The benefits for the CalSTRS Plan are established by contract, in accordance with the provisions of the State Teachers' Retirement Law. Benefits are based on members' years of service, age, final compensation, and a benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The California Public Employees' Pension Reform Act of 2013 (PEPRA) made significant changes to the benefit structure that primarily affect members first hired to perform CalSTRS creditable activities on or after January 1, 2013. As a result of PEPRA, the CalSTRS Plan has two benefit structures: 1) CalSTRS 2% at 60 – Members first hired on or before December 31, 2012, to perform CalSTRS creditable activities, and 2) CalSTRS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalSTRS creditable activities. The 2 percent, also known as the age factor, refers to the percentage of final compensation received as a retirement benefit for each year of service credit. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 60 with a minimum of five years of CalSTRS-credited service, while members hired after January 1, 2013, must be at least age 62 with five years of service.

Contributions

Assembly Bill 1469 (AB 1469), signed into law as a part of the State of California's (the State) 2014-15 budget, increases contributions to the CalSTRS Plan from members, employers, and the State over seven years, effective July 1, 2014. Starting with the fiscal year 2021-22, there may be additional annual adjustments not to exceed a maximum amount of 20.25%. Active plan members are required to contribute 10.205% or 10.25 % of their salary, depending on when they were hired. The required employer contribution rates for the fiscal years ended June 30, 2023 and 2022 were 19.10% and 16.92% of annual payroll, respectively. For the fiscal year 2024, the Organization is required to contribute approximately 19.10% of annual payroll.

ASPIRE PUBLIC SCHOOLS

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

The Organization's contributions to these employee benefits plans were as follows:

	<u>2023</u>	<u>2022</u>
CalPERS	\$ 8,415,950	\$ 6,369,996
CalSTRS	\$ 18,185,920	\$ 14,288,647

Contributions to all plans equal 100% of the required contributions for each year.

Other Defined Contribution Plans:

The Organization offers a 403(b) retirement plan for California classified employees who are not eligible to participate in CalPERS, the Aspire Public Schools 403(b) CA Plan (CA Plan). Classified employees of Aspire Junior Collegiate Academy, Aspire Titan Academy, Aspire Centennial College Preparatory Academy, Aspire Richmond California College Preparatory Academy, and Aspire Richmond Technology Academy working 20 or more hours per week, and not eligible for CalSTRS, CalPERS or covered by another retirement plan, are eligible to receive discretionary employer contributions, determined on an annual basis. The Organization contributed \$0 to the CA Plan in the years ended June 30, 2023 and 2022.

The Organization also offers a 403(b) plan, the Aspire Public Schools 403(b) Plan, for all employees working 20 or more hours per week, and who are not already participating in another 403(b) Plan within the Organization. This plan does not require employer contributions.

12. REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers consists of sales revenue from student stores, after school programs, lunch income, and ticket income for events. Revenue is earned at a point in time when goods or services are provided, or the events occur.

This revenue totaled \$398,367 and \$35,808 for years ended June 30, 2023 and 2022, respectively.

The Organization has determined that the nature, amount, timing, and uncertainty of revenue and cash flows are affected by the limited geographical area from which their schools draw their student enrollment. Adverse changes in the local economy may have an adverse impact on the ability of families to pay for these goods, services, or events.

A contract asset is recorded when the Organization satisfies a performance obligation of a contract but is not yet entitled to payment. When the Organization becomes entitled to payment, the contract asset is classified as a receivable, whether invoiced or not.

The balances of receivables from contracts with customers are as follows as of June 30:

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Accounts receivable	\$ _____ -	\$ _____ -	\$ _____ -

Funds received in advance of being earned are recorded as deferred revenue, which represents a contract liability. Contract liabilities totaled \$0 at June 30, 2023, 2022 and 2021.

ASPIRE PUBLIC SCHOOLS

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023 AND 2022

13. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of unexpended grants and contributions restricted for the following purposes at June 30:

	2023	2022
Learning Recovery Emergency Block Grant	\$ 21,710,097	\$ -
Expanded Learning Opportunities Grant	12,000,456	8,523,603
Arts, Music, and Instructional Materials		
Discretionary Block Grant	8,835,399	-
Construction of facilities	5,460,022	2,945,003
Educator Effectiveness Block Grant	1,708,683	3,570,770
Lottery: Instructional Materials	600,473	-
Literacy Coaches and Reading Specialists		
Grant Program	585,291	-
Kitchen infrastructure and equipment	504,202	-
A-G Completion Improvement Grant	325,647	1,912,191
Central Valley schools	139,835	169,061
Expanded Learning Opportunities Grant:		
Paraprofessional staff	121,656	804,065
School improvement programs and other	<u>949,890</u>	<u>1,311,836</u>
Total	<u>\$ 52,941,651</u>	<u>\$ 19,236,529</u>

14. RISKS AND CONTINGENCIES

The Organization has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any reimbursement, if required, would not be material.

The Organization has various outstanding claims and litigation. However, based on consultation with legal counsel, management believes that the ultimate resolution of these matters will not have a material adverse effect on the Organization's financial position or results of operations.

SUPPLEMENTARY INFORMATION

ASPIRE PUBLIC SCHOOLS

ORGANIZATION, GOVERNING BOARD, AND ADMINISTRATION YEAR ENDED JUNE 30, 2023

ORGANIZATION

Aspire Public Schools (the Organization) was formed to manage, guide, direct, and promote charter schools that provide quality education to youth in pre-K, primary, and secondary grades. The Organization was founded in California in 1998. See Note 1 of the Notes to Financial Statements for a list of charter schools managed by Aspire Public Schools.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Beth Hunkapiller	Board Chair	2027
Anthony Barkett	Member	2027
Carol J. Ornelas	Member	2027
Ay'Anna Moody	Member	2027
Lorea Martinez	Member	2027
Christina Laster	Member	2027
Veleta Savannah	Member	2027

ADMINISTRATION

Mala Batra
Chief Executive Officer

Mary Cha-Caswell
Chief Operating Officer

Michael Wimbish
Chief Financial Officer

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF AVERAGE DAILY ATTENDANCE YEAR ENDED JUNE 30, 2023

	<u>Second Period Report</u>	<u>Annual Report</u>
Classroom-based ADA:		
Aspire Monarch Academy:		
Grades K through 3	236.25	238.37
Grades 4 through 6	<u>118.62</u>	<u>118.48</u>
Total	<u>354.87</u>	<u>356.85</u>
Aspire Lionel Wilson College Preparatory Academy:		
Grade 6	56.76	56.16
Grades 7 and 8	<u>113.54</u>	<u>111.21</u>
Grades 9 through 12	<u>240.91</u>	<u>237.00</u>
Total	<u>411.21</u>	<u>404.37</u>
Aspire East Palo Alto Charter School:		
Grades K through 3	216.03	217.69
Grades 4 through 6	<u>172.92</u>	<u>173.12</u>
Grades 7 and 8	<u>96.27</u>	<u>95.69</u>
Total	<u>485.22</u>	<u>486.50</u>
Aspire Triumph Technology Academy:		
Grades K through 3	136.48	137.02
Grades 4 through 6	<u>71.60</u>	<u>72.25</u>
Total	<u>208.08</u>	<u>209.27</u>
Aspire Berkley Maynard Academy:		
Grades K through 3	219.64	218.90
Grades 4 through 6	<u>150.00</u>	<u>148.99</u>
Grades 7 and 8	<u>97.47</u>	<u>97.06</u>
Total	<u>467.11</u>	<u>464.95</u>
Aspire Richmond California College Preparatory Academy:		
Grade 6	80.07	79.12
Grades 7 and 8	<u>177.42</u>	<u>177.72</u>
Grades 9 through 12	<u>303.00</u>	<u>301.52</u>
Total	<u>560.49</u>	<u>558.36</u>

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF AVERAGE DAILY ATTENDANCE YEAR ENDED JUNE 30, 2023

	<u>Second Period Report</u>	<u>Annual Report</u>
Aspire Richmond Technology Academy:		
Grades K through 3	346.56	346.66
Grades 4 through 6	<u>147.31</u>	<u>146.31</u>
Total	<u>493.87</u>	<u>492.97</u>
Aspire Golden State College Preparatory Academy:		
Grades 4 through 6	41.36	41.07
Grades 7 and 8	<u>117.45</u>	<u>118.98</u>
Grades 9 through 12	<u>239.49</u>	<u>239.89</u>
Total	<u>398.30</u>	<u>399.94</u>
Aspire College Academy:		
Grades K through 3	112.78	115.37
Grades 4 through 6	<u>67.60</u>	<u>67.91</u>
Total	<u>180.38</u>	<u>183.28</u>
Aspire Vincent Shalvey Academy:		
Grades K through 3	291.10	292.67
Grades 4 through 6	<u>123.24</u>	<u>123.40</u>
Total	<u>414.34</u>	<u>416.07</u>
Aspire University Charter School:		
Grades K through 3	263.43	265.25
Grades 4 through 6	<u>110.34</u>	<u>110.55</u>
Total	<u>373.77</u>	<u>375.80</u>
Aspire Summit Charter Academy:		
Grades K through 3	214.82	215.34
Grades 4 through 6	<u>107.42</u>	<u>106.03</u>
Total	<u>322.24</u>	<u>321.37</u>
Aspire River Oaks Charter School:		
Grades K through 3	287.02	287.42
Grades 4 through 6	<u>131.03</u>	<u>131.11</u>
Total	<u>418.05</u>	<u>418.53</u>

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF AVERAGE DAILY ATTENDANCE YEAR ENDED JUNE 30, 2023

	<u>Second Period Report</u>	<u>Annual Report</u>
Aspire Benjamin Holt College Preparatory Academy:		
Grades 9 through 12	639.33	638.31
Total	<u>639.33</u>	<u>638.31</u>
Aspire Benjamin Holt Middle School:		
Grades 4 through 6	179.35	179.12
Grades 7 and 8	352.80	353.99
Total	<u>532.15</u>	<u>533.11</u>
Aspire Capitol Heights Academy:		
Grades K through 3	82.15	81.75
Grades 4 through 6	57.62	56.63
Grades 7 through 8	21.29	21.17
Total	<u>161.06</u>	<u>159.55</u>
Aspire Rosa Parks Academy:		
Grades K through 3	242.54	243.08
Grades 4 through 6	102.79	102.99
Total	<u>345.33</u>	<u>346.07</u>
Aspire Langston Hughes Academy:		
Grades 4 through 6	111.52	110.74
Grades 7 and 8	227.58	225.45
Grades 9 through 12	363.12	364.43
Total	<u>702.22</u>	<u>700.62</u>
Aspire Port City Academy:		
Grades K through 3	277.55	279.47
Grades 4 through 6	117.70	117.89
Total	<u>395.25</u>	<u>397.36</u>
Aspire Vanguard College Preparatory Academy:		
Grades 4 through 6	103.54	103.08
Grades 7 and 8	180.74	179.66
Grades 9 through 12	256.10	252.24
Total	<u>540.38</u>	<u>534.98</u>

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF AVERAGE DAILY ATTENDANCE YEAR ENDED JUNE 30, 2023

	<u>Second Period Report</u>	<u>Annual Report</u>
Aspire Alexander Twilight College Preparatory Academy:		
Grades K through 3	272.10	271.70
Grades 4 through 6	<u>113.45</u>	<u>112.73</u>
Total	<u>385.55</u>	<u>384.43</u>
Aspire Alexander Twilight Secondary Academy:		
Grades 4 through 6	71.83	71.30
Grades 7 and 8	158.81	157.72
Grades 9 through 12	<u>222.33</u>	<u>219.85</u>
Total	<u>452.97</u>	<u>448.87</u>
Aspire APEX Academy:		
Grades K through 3	166.29	165
Grades 4 through 6	<u>88.85</u>	<u>88.49</u>
Total	<u>255.14*</u>	<u>253.49</u>
Aspire Arts & Sciences Academy		
Grades K through 3	<u>148.53</u>	<u>157.93</u>
Total	<u>148.53</u>	<u>157.93</u>
Aspire Stockton Secondary Academy		
Grades 4 through 6	32.58	32.85
Grades 7 through 8	<u>94.87</u>	<u>94.77</u>
Total	<u>127.45</u>	<u>127.62</u>
Aspire Antonio Maria Lugo Academy:		
Grades K through 3	245.64	245.44
Grades 4 through 6	<u>136.66</u>	<u>137.08</u>
Total	<u>382.30</u>	<u>382.52</u>
Aspire Ollin University Preparatory Academy:		
Grade 6	63.56	63.53
Grades 7 and 8	126.94	126.09
Grades 9 through 12	<u>320.55</u>	<u>319.89</u>
Total	<u>511.05*</u>	<u>509.51</u>

*Second Period Report revised

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF AVERAGE DAILY ATTENDANCE YEAR ENDED JUNE 30, 2023

	<u>Second Period Report</u>	<u>Annual Report</u>
Aspire Junior Collegiate Academy:		
Grades K through 3	189.89	189.51
Grades 4 through 6	<u>101.48</u>	<u>101.89</u>
Total	<u>291.37</u>	<u>291.40</u>
Aspire Titan Academy:		
Grades K through 3	183.20	183.72
Grades 4 through 6	<u>103.87</u>	<u>104.43</u>
Total	<u>287.07</u>	<u>288.15</u>
Aspire Pacific Academy:		
Grades 4 through 6	69.97	70.31
Grades 7 and 8	138.54	138.82
Grades 9 through 12	<u>281.24</u>	<u>281.48</u>
Total	<u>489.75</u>	<u>490.61</u>
Aspire Firestone Academy:		
Grades K through 3	195.48	197.18
Grades 4 through 6	<u>108.11</u>	<u>108.64</u>
Total	<u>303.59</u>	<u>305.82</u>
Aspire Gateway Academy:		
Grades K through 3	197.64	198.33
Grades 4 through 6	<u>104.46</u>	<u>105.71</u>
Total	<u>302.10</u>	<u>304.04</u>
Aspire Tate Academy:		
Grades K through 3	184.38	185.74
Grades 4 through 6	<u>128.74</u>	<u>127.49</u>
Total	<u>313.12</u>	<u>313.23</u>
Aspire Inskeep Academy:		
Grades K through 3	155.94	157.42
Grades 4 through 6	<u>147.65</u>	<u>148.42</u>
Total	<u>303.59</u>	<u>305.84</u>

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF AVERAGE DAILY ATTENDANCE YEAR ENDED JUNE 30, 2023

	<u>Second Period Report</u>	<u>Annual Report</u>
Aspire Slauson Academy:		
Grades K through 3	168.13	171.14
Grades 4 through 6	<u>111.44</u>	<u>111.95</u>
Total	<u>279.57</u>	<u>283.09</u>
Aspire Centennial College Preparatory Academy:		
Grades 4 through 6	93.39	94.92
Grades 7 through 8	<u>344.61</u>	<u>344.05</u>
Total	<u>438.00</u>	<u>438.97</u>
Combined Totals:		
Grades K through 3	5,033.57	5,062.10
Grades 4 through 6	3,526.83	3,524.69
Grades 7 and 8	2,248.33	2,242.38
Grades 9 through 12	<u>2,866.07</u>	<u>2,854.61</u>
Total	<u>13,674.80</u>	<u>13,683.78</u>

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME YEAR ENDED JUNE 30, 2023

	Actual		Minutes	Number of Days		Total 2022-2023	Total Number of Instructional Days Offered	Status
	Actual 2022-2023	Number of Instructional Days Offered	Credited by the School	Covered by the School	Total 2022-2023			
	Required Minutes	Minutes Offered	Days Offered	Closure Certification	Closure Certification*			
Aspire Monarch Academy (MON):								
Grade K	36,000	52,355	180			52,355	180	In Compliance
Grade 1-3	50,400	54,340	180			54,340	180	In Compliance
Grades 4-8	54,000	54,940	180			54,940	180	In Compliance
Aspire Lionel Wilson College Preparatory Academy (LWP):								
Grades 6-8	54,000	54,570	180			54,570	180	In Compliance
Grades 9-12	64,800	65,040	180			65,040	180	In Compliance
Aspire East Palo Alto Charter School (EPACS):								
Grade K	36,000	54,370	180			54,370	180	In Compliance
Grade 1-3	50,400	54,370	180			54,370	180	In Compliance
Grades 4-8	54,000	56,305	180			56,305	180	In Compliance
Aspire Triumph Technology Academy (ATTA):								
Grade K	36,000	55,385	180			55,385	180	In Compliance
Grade 1-3	50,400	54,340	180			54,340	180	In Compliance
Grades 4-8	54,000	55,240	180			55,240	180	In Compliance
Aspire Berkley Maynard Academy (BMA):								
Grade K	36,000	52,920	180			52,920	180	In Compliance
Grade 1-3	50,400	54,600	180			54,600	180	In Compliance
Grades 4-8	54,000	54,300	180			54,300	180	In Compliance
Aspire Richmond California College Preparatory Academy (RCAL):								
Grades 6-8	54,000	58,410	180			58,410	180	In Compliance
Grades 9-12	64,800	65,000	180			65,000	180	In Compliance
Aspire Richmond Technology Academy (RTA):								
Grade K	36,000	52,920	180			52,920	180	In Compliance
Grade 1	50,400	54,000	180			54,000	180	In Compliance
Grade 2	50,400	56,700	180			56,700	180	In Compliance
Grade 3	50,400	56,700	180			56,700	180	In Compliance
Grades 4-8	54,000	56,700	180			56,700	180	In Compliance

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME YEAR ENDED JUNE 30, 2023

	Actual		Minutes	Number of Days		Total 2022-2023	Total Number of Instructional Days Offered	Status			
	Required Minutes	Actual 2022-2023	Number of Instructional Days Offered	Credited by the School	Covered by the School						
Aspire Golden State College											
Preparatory Academy (GSP):											
Grades 6-8	54,000	59,580	180			59,580	180	In Compliance			
Grades 9-12	64,800	64,858	180			64,858	180	In Compliance			
Aspire College Academy (ACA):											
Grade K	36,000	62,100	180			62,100	180	In Compliance			
Grade 1-3	50,400	59,400	180			59,400	180	In Compliance			
Grades 4-8	54,000	59,400	180			59,400	180	In Compliance			
Aspire Vincent Shalvey Academy (VSA):											
Grade K	36,000	57,130	178			57,130	178	In Compliance			
Grades 1-3	50,400	58,250	178			58,250	178	In Compliance			
Grades 4-5	54,000	58,250	178			58,250	178	In Compliance			
Aspire University Charter School (UCS):											
Grade K	36,000	56,655	179			56,655	179	In Compliance			
Grades 1-3	50,400	57,895	179			57,895	179	In Compliance			
Grade 4-5	54,000	58,135	179			58,135	179	In Compliance			
Aspire Summit Charter Academy (SCA):											
Grade K	36,000	55,705	179			55,705	179	In Compliance			
Grades 1-3	50,400	56,825	179			56,825	179	In Compliance			
Grade 4-5	54,000	86,825	179			86,825	179	In Compliance			
Aspire River Oaks Charter School (ROCS):											
Grade K	36,000	54,840	179			54,840	179	In Compliance			
Grades 1-3	50,400	57,240	179			57,240	179	In Compliance			
Grades 4-5	54,000	58,200	179			58,200	179	In Compliance			
Aspire Benjamin Holt College Preparatory Academy (BHA):											
Grades 9-12	64,800	64,410	179	390	1	64,800	180	In Compliance			
Aspire Benjamin Holt Middle School (BHM):											
Grades 6-8	54,000	63,330	179			63,330	179	In Compliance			

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME YEAR ENDED JUNE 30, 2023

	Actual Minutes Credited by the School Covered by the School Total 2022-2023								Total Number of Days Offered Status	
	Actual 2022-2023		Number of Instructional Days Offered		Credited by the School Closure Certification		Covered by the School Closure Certification*			
	Required Minutes	Minutes Offered								
Aspire Capitol Heights Academy (CHA):										
Grades K	36,000	56,940	178				56,940	178	In Compliance	
Grade 1-3	50,400	58,320	178				58,320	178	In Compliance	
Grades 4-6	54,000	61,160	178				61,160	178	In Compliance	
Aspire Rosa Parks Academy (RPA):										
Grade K	36,000	53,800	178				53,800	178	In Compliance	
Grades 1-3	50,400	56,300	178				56,300	178	In Compliance	
Grades 4-5	54,000	56,300	178				56,300	178	In Compliance	
Aspire Langston Hughes Academy (LHA):										
Grades 6-8	54,000	64,530	179	390	1	64,920	180	In Compliance		
Grades 9-12	64,800	64,530	179	390	1	64,920	180	In Compliance		
Aspire Port City Academy (PCA):										
Grade K	36,000	56,475	179			56,475	179	In Compliance		
Grade 1	50,400	56,475	179			56,475	179	In Compliance		
Grades 2-3	50,400	58,440	179			58,440	179	In Compliance		
Grades 4-5	54,000	58,440	179			58,440	179	In Compliance		
Aspire Vanguard College Preparatory Academy (VCPA):										
Grades 6-8	54,000	65,105	179	395	1	65,500	180	In Compliance		
Grades 9-12	64,800	65,105	179	395	1	65,500	180	In Compliance		
Aspire Alexander Twilight College Preparatory Academy (ATCPA):										
Grade K	36,000	56,040	179			56,040	179	In Compliance		
Grade 1	50,400	57,720	179			57,720	179	In Compliance		
Grades 2-3	50,400	58,615	179			58,615	179	In Compliance		
Grades 4-5	54,000	60,710	179			60,710	179	In Compliance		
Aspire Alexander Twilight Secondary Academy (ATSA):										
Grades 6-8	54,000	64,530	179	390	1	64,920	180	In Compliance		
Grades 9-12	64,800	64,530	179	390	1	64,920	180	In Compliance		

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME YEAR ENDED JUNE 30, 2023

	Actual		Minutes	Number of Days		Total 2022-2023	Total Number of Instructional Days Offered	Status
	Actual 2022-2023	Number of Instructional Days Offered	Credited by the School	Covered by the School	Total 2022-2023			
	Required Minutes	Minutes Offered	Closure Certification	Closure Certification*	Minutes Offered			
Aspire APEX Academy (APEX):								
Grade K	36,000	53,780	178			53,780	178	In Compliance
Grades 1-3	50,400	56,540	178			56,540	178	In Compliance
Grades 4-5	54,000	56,540	178			56,540	178	In Compliance
Aspire Arts & Sciences Academy (ASE):								
Grade K	36,000	55,280	179			55,280	179	In Compliance
Grade 1	50,400	57,480	179			57,480	179	In Compliance
Aspire Stockton Secondary Academy (ASSA):								
Grades 6-8	54,000	61,110	178			61,110	178	In Compliance
Aspire Antonio Maria Lugo Academy (AMLA):								
Grade K	36,000	57,095	180			57,095	180	In Compliance
Grades 1-3	50,400	58,015	180			58,015	180	In Compliance
Grades 4-5	54,000	58,015	180			58,015	180	In Compliance
Aspire Ollin University Preparatory Academy (OUP):								
Grades 6-8	54,000	64,940	180			64,940	180	In Compliance
Grades 9-12	64,800	64,940	180			64,940	180	In Compliance
Aspire Junior Collegiate Academy (JCA):								
Grades K	36,000	55,950	180			55,950	180	In Compliance
Grades 1-3	50,400	60,095	180			60,095	180	In Compliance
Grades 4-6	54,000	60,095	180			60,095	180	In Compliance
Aspire Titan Academy (TTN):								
Grades K	36,000	55,715	180			55,715	180	In Compliance
Grades 1-3	50,400	60,095	180			60,095	180	In Compliance
Grades 4-5	54,000	60,095	180			60,095	180	In Compliance
Aspire Pacific Academy (APA):								
Grades 6-8	54,000	64,940	180			64,940	180	In Compliance
Grades 9-12	64,800	64,940	180			64,940	180	In Compliance

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME YEAR ENDED JUNE 30, 2023

	Actual		Minutes	Number of Days		Total 2022-2023	Total Number of Instructional Days Offered	Status
	Actual 2022-2023	Number of Instructional Days Offered	Credited by the School	Covered by the School	Total 2022-2023			
	Required Minutes	Minutes Offered	Closure Certification	Closure Certification*	Minutes Offered			
Aspire Firestone Academy (AFA):								
Grade K	36,000	56,880	180		56,880	180	In Compliance	
Grades 1-3	50,400	58,080	180		58,080	180	In Compliance	
Grades 4-5	54,000	58,080	180		58,080	180	In Compliance	
Aspire Gateway Academy (AGA):								
Grade K	36,000	56,880	180		56,880	180	In Compliance	
Grades 1-3	50,400	58,080	180		58,080	180	In Compliance	
Grades 4-5	54,000	58,080	180		58,080	180	In Compliance	
Aspire Tate Academy (ATA):								
Grades K	36,000	50,300	180		50,300	180	In Compliance	
Grades 1-3	50,400	54,970	180		54,970	180	In Compliance	
Grades 4-6	50,400	54,970	180		54,970	180	In Compliance	
Aspire Inskeep Academy (AIA):								
Grades K	36,000	52,080	180		52,080	180	In Compliance	
Grades 1-3	50,400	54,120	180		54,120	180	In Compliance	
Grades 4-6	54,000	54,120	180		54,120	180	In Compliance	
Aspire Slauson Academy (ASA):								
Grades K	36,000	53,200	180		53,200	180	In Compliance	
Grades 1-3	50,400	56,280	180		56,280	180	In Compliance	
Grades 4-6	54,000	56,280	180		56,280	180	In Compliance	
Aspire Centennial College Preparatory Academy (CCPA2):								
Grade 6-7	54,000	59,251	180		59,251	180	In Compliance	
Grade 8	54,000	59,477	180		59,477	180	In Compliance	

*In response to a Declaration of a State of Emergency by the Governor of California, the sites were closed for 1 instructional day on January 9, 2023. Aspire Public Schools received an approved J13A School Closure Certification from the California Department of Education.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION, BY REGION JUNE 30, 2023

	School Operations			Administration					Total Consolidated
	Bay Area Schools	Central Valley Schools	LA Schools	National Office	Total School Activity	CFC, Inc.	Aspire Foundation	Eliminations	
CURRENT ASSETS:									
Cash and cash equivalents	\$ 19,071,207	\$ 34,946,077	\$ 41,492,271	\$ 1,620,905	\$ 97,130,460	\$ -	\$ 5,152,175	\$ -	\$ 102,282,635
Restricted cash and cash equivalents	-	-	-	-	-	8,055,666	-	-	8,055,666
Accounts receivable	23,646,753	21,645,117	15,746,869	1,240,001	62,278,740	43,667	-	-	62,322,407
Contributions receivable	378,033	-	-	108	378,141	-	332,138	-	710,279
Prepaid expenses and deposits	402,043	385,665	444,488	1,553,480	2,785,676	-	18,000	-	2,803,676
Intercompany receivable	3,989,707	5,229,306	2,816,381	11,882,018	23,917,412	75,294,073	147,522	(99,359,007)	-
Total current assets	47,487,743	62,206,165	60,500,009	16,296,512	186,490,429	83,393,406	5,649,835	(99,359,007)	176,174,663
NON-CURRENT ASSETS:									
Restricted cash and cash equivalents	2,540,942	-	-	-	2,540,942	34,088,454	-	-	36,629,396
Deferred rent	196,824	461,254	138,464	-	796,542	4,811,981	-	(5,608,523)	-
Property and equipment, net	9,014,010	50,167,168	28,565,705	198,017	87,944,900	147,510,729	39,470	(1,032,128)	234,462,971
Right-of-use assets – operating leases	2,915,592	3,583,235	8,975,835	447,578	15,922,240	-	-	-	15,922,240
TOTAL ASSETS	\$ 62,155,111	\$ 116,417,822	\$ 98,180,013	\$ 16,942,107	\$ 293,695,053	\$ 269,804,570	\$ 5,689,305	\$(105,999,658)	\$ 463,189,270
CURRENT LIABILITIES:									
Accounts payable	\$ 4,496,341	\$ 11,258,499	\$ 1,680,016	\$ 3,512,075	\$ 20,946,931	\$ -	\$ 87,880	\$ -	\$ 21,034,811
Accrued expenses and other liabilities	4,954,212	3,969,677	6,414,073	1,128,900	16,466,862	3,306,113	5,414	-	19,778,389
Deferred revenue	1,930,743	1,230,138	1,582,176	-	4,743,057	-	-	-	4,743,057
Line of credit	-	-	-	10,000,000	10,000,000	-	-	-	10,000,000
Debt, current	-	170,873	538,016	-	708,889	2,455,000	-	-	3,163,889
Lease liabilities - operating leases, current	1,324,000	506,089	563,946	148,560	2,542,595	-	-	-	2,542,595
Intercompany payable	3,798,998	41,669,975	3,497,147	17,628,076	66,594,196	29,472,480	3,292,331	(99,359,007)	-
Total current liabilities	16,504,294	58,805,251	14,275,374	32,417,611	122,002,530	35,233,593	3,385,625	(99,359,007)	61,262,741
LONG-TERM LIABILITIES:									
Deferred rent	-	5,441,991	166,532	-	5,608,523	-	-	(5,608,523)	-
Debt, net	4,944,000	2,595,815	12,906,050	(1,200)	20,444,665	218,565,792	-	-	239,010,457
Lease liabilities - operating leases, net	1,750,125	3,080,949	9,386,509	305,499	14,523,082	-	-	-	14,523,082
Total liabilities	23,198,419	69,924,006	36,734,465	32,721,910	162,578,800	253,799,385	3,385,625	(104,967,530)	314,796,280
NET ASSETS:									
Without donor restrictions	21,499,628	29,484,041	43,571,388	(15,781,330)	78,773,727	16,005,185	1,704,555	(1,032,128)	95,451,339
With donor restrictions	17,457,064	17,009,775	17,874,160	1,527	52,342,526	-	599,125	-	52,941,651
Total net assets	38,956,692	46,493,816	61,445,548	(15,779,803)	131,116,253	16,005,185	2,303,680	(1,032,128)	148,392,990
TOTAL LIABILITIES AND NET ASSETS	\$ 62,155,111	\$ 116,417,822	\$ 98,180,013	\$ 16,942,107	\$ 293,695,053	\$ 269,804,570	\$ 5,689,305	\$(105,999,658)	\$ 463,189,270

Attachment 1

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES, BY REGION YEAR ENDED JUNE 30, 2023

	School Operations			Administration		CFC, Inc.	Aspire Foundation	Eliminations	Total Consolidated				
	Bay Area Schools	Central Valley Schools	LA Schools	National Office	Total School Activity								
NET ASSETS WITHOUT DONOR RESTRICTIONS:													
SUPPORT, REVENUE AND GAINS:													
Private grants and contributions	\$ 46	\$ 50,000	\$ -	\$ 2,500	\$ 52,546	\$ -	\$ 1,786,291	\$ -	\$ 1,838,837				
Federal revenue	11,744,211	14,202,825	17,310,754	57,656	43,315,446	-	-	-	43,315,446				
California state revenue:													
State aid portion of general purpose funding	30,873,418	59,088,031	37,544,426	-	127,505,875	-	-	-	127,505,875				
All other state revenue	10,376,769	12,222,899	8,644,656	(1,578)	31,242,746	-	-	-	31,242,746				
Local revenue:													
Cash in-lieu of property taxes	14,086,100	13,538,613	13,684,631	-	41,309,344	-	-	-	41,309,344				
Interest income	38,736	113,725	-	632,476	784,937	2,037,880	-	-	2,822,817				
All other local revenue	1,465,260	382,948	42,234	726,806	2,617,248	-	5,890	-	2,623,138				
Other revenues	60,701	174,523	88,764	5,852	329,840	13,008,980	68,527	(13,008,980)	398,367				
Subtotal	68,645,241	99,773,564	77,315,465	1,423,712	247,157,982	15,046,860	1,860,708	(13,008,980)	251,056,570				
Net assets released from restrictions	14,673,542	13,537,705	13,390,969	4,775,200	46,377,416	-	709,228	-	47,086,644				
Total support, revenue and gains	83,318,783	113,311,269	90,706,434	6,198,912	293,535,398	15,046,860	2,569,936	(13,008,980)	298,143,214				
EXPENSES AND LOSSES:													
PROGRAM EXPENSES:													
Educational programs	77,443,593	109,718,710	80,743,959	7,938,855	275,845,117	12,641,481	339,145	(13,008,980)	275,816,763				
SUPPORTING SERVICES:													
Site support	37,354	109,816	119,394	12,539,310	12,805,874	-	-	-	12,805,874				
Development and expansion	-	-	-	569,455	569,455	-	-	-	569,455				
Fundraising	-	-	-	-	-	-	3,124,214	-	3,124,214				
Administration and general	37,354	109,816	119,393	3,847,037	4,113,600	-	385,056	-	4,498,656				
Cost allocations	5,114,090	8,321,511	6,182,569	(19,618,170)	-	-	-	-	-				
Total supporting services	5,188,798	8,541,143	6,421,356	(2,662,368)	17,488,929	-	3,509,270	-	20,998,199				
Total expenses	82,632,391	118,259,853	87,165,315	5,276,487	293,334,046	12,641,481	3,848,415	(13,008,980)	296,814,962				
TRANSFERS BETWEEN AFFILIATES													
Increase (Decrease) in Net Assets without Donor Restrictions	686,392	(5,030,239)	3,541,119	(333,627)	(1,136,355)	3,743,086	(1,278,479)	-	1,328,252				
NET ASSETS WITH DONOR RESTRICTIONS:													
Private grants and contributions	-	-	-	-	-	-	1,008,000	-	1,008,000				
State revenue	26,990,743	26,385,111	26,406,334	1,578	79,783,766	-	-	-	79,783,766				
Interfund transfers	(906,948)	(1,592,853)	(987,895)	3,487,696	-	-	-	-	-				
Net assets released from restrictions	(14,673,542)	(13,537,705)	(13,390,969)	(4,775,200)	(46,377,416)	-	(709,228)	-	(47,086,644)				
Increase (Decrease) in Net Assets with Donor Restrictions	11,410,253	11,254,553	12,027,470	(1,285,926)	33,406,350	-	298,772	-	33,705,122				
INCREASE (DECREASE) IN NET ASSETS													
NET ASSETS - Beginning of Year	12,096,645	6,224,314	15,568,589	(1,619,553)	32,269,995	3,743,086	(979,707)	-	35,033,374				
NET ASSETS - End of Year	\$ 26,860,047	\$ 40,269,502	\$ 45,876,959	\$ (14,160,250)	\$ 98,846,258	\$ 12,262,099	\$ 3,283,387	\$ (1,032,128)	\$ 113,359,616				
NET ASSETS - End of Year	\$ 38,956,692	\$ 46,493,816	\$ 61,445,548	\$ (15,779,803)	\$ 131,116,253	\$ 16,005,185	\$ 2,303,680	\$ (1,032,128)	\$ 148,392,990				

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION JUNE 30, 2023

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	Aspire Monarch Academy	Aspire Lionel Wilson College Prep Academy	Aspire East Palo Alto Charter Schools	Aspire Triumph Technology Academy	Aspire Berkley Maynard Academy	Aspire Richmond California College Prep Academy	Aspire Richmond Technology Academy	Aspire Golden State College Prep Academy	Aspire College Academy
CURRENT ASSETS:									
Cash and cash equivalents	\$ 2,479,623	\$ 3,493,781	\$ 176,649	\$ 448,400	\$ 6,015,517	\$ 986,099	\$ 42,602	\$ 3,701,664	\$ 423,517
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Accounts receivable	1,726,181	1,633,472	4,649,306	1,994,405	2,665,244	3,652,216	3,542,283	2,532,230	1,251,957
Contributions receivable	-	-	378,033	-	-	-	-	-	-
Prepaid expenses and deposits	43,553	76,240	76,962	33,491	34,879	38,722	23,655	31,977	33,734
Intercompany receivable	41,130	6,287	2,291,207	47,034	45,299	22,019	30,944	38,060	27,461
Total current assets	4,290,487	5,209,780	7,572,157	2,523,330	8,760,939	4,699,056	3,639,484	6,303,931	1,736,669
NON-CURRENT ASSETS:									
Restricted cash and cash equivalents	-	-	-	411,250	1,718,442	-	-	-	411,250
Deferred rent	-	76,720	6,867	-	-	-	-	113,237	-
Property and equipment, net	200,936	983,769	716,354	14,894	4,448,494	47,213	521,418	2,080,932	-
Right-of-use assets – operating leases	972,110	(7,544)	665,301	653,660	1,189	70,382	49,425	-	511,069
TOTAL ASSETS	\$ 5,463,533	\$ 6,262,725	\$ 8,960,679	\$ 3,603,134	\$ 14,929,064	\$ 4,816,651	\$ 4,210,327	\$ 8,498,100	\$ 2,658,988
CURRENT LIABILITIES:									
Accounts payable	\$ 353,270	\$ 675,453	\$ 569,156	\$ 147,277	\$ 1,336,422	\$ 344,233	\$ 479,515	\$ 351,578	\$ 179,863
Accrued expenses and other liabilities	485,785	399,500	1,280,790	256,527	383,125	839,472	611,796	424,301	196,969
Deferred revenue	233,130	303,605	-	346,885	203,888	133	120	131	151,752
Line of credit	-	-	-	-	-	-	-	-	-
Debt, current	-	-	-	-	-	-	-	-	-
Lease liabilities - operating leases, current	502,696	633	212,633	336,693	-	6,145	1,764	-	263,436
Intercompany payable	111,283	135,340	2,190,332	68,238	234,298	147,471	629,376	139,784	62,595
Total current liabilities	1,686,164	1,514,531	4,252,911	1,155,620	2,157,733	1,337,454	1,722,571	915,794	854,615
LONG-TERM LIABILITIES:									
Deferred rent	-	-	-	-	-	-	-	-	-
Debt, net	-	-	-	-	4,944,000	-	-	-	-
Lease liabilities - operating leases, net	547,808	(8,176)	441,973	367,611	1,189	64,237	48,226	-	287,257
Total liabilities	2,233,972	1,506,355	4,694,884	1,523,231	7,102,922	1,401,691	1,770,797	915,794	1,141,872
NET ASSETS:									
Without donor restrictions	1,628,281	3,385,870	2,460,413	717,350	1,734,592	2,011,352	983,574	6,245,961	487,226
With donor restrictions	1,601,280	1,370,500	1,805,382	1,362,553	6,091,550	1,403,608	1,455,956	1,336,345	1,029,890
Total net assets	3,229,561	4,756,370	4,265,795	2,079,903	7,826,142	3,414,960	2,439,530	7,582,306	1,517,116
TOTAL LIABILITIES AND NET ASSETS	\$ 5,463,533	\$ 6,262,725	\$ 8,960,679	\$ 3,603,134	\$ 14,929,064	\$ 4,816,651	\$ 4,210,327	\$ 8,498,100	\$ 2,658,988

Attachment 1

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION JUNE 30, 2023

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	Bay Area Regional Office	Total Bay Area Region	Aspire Vincent Shalvey Academy	Aspire University Charter School	Aspire Summit Charter Academy	Aspire River Oaks Charter School	Aspire Benjamin Holt College Prep Academy	Aspire Benjamin Holt Middle School	Aspire Capitol Heights Academy	Aspire Rosa Parks Academy
CURRENT ASSETS:										
Cash and cash equivalents	\$ 1,303,355	\$19,071,207	\$ 1,938,310	\$ 1,622,562	\$ 3,165,205	\$ 3,875,126	\$ 462,132	\$ 6,835,454	\$ (91,703)	\$ 3,589,386
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Accounts receivable	(541)	23,646,753	966,815	2,563,894	(11,872)	331,104	3,120,562	(1,636,050)	965,018	1,535,909
Contributions receivable	-	378,033	-	-	-	-	-	-	-	-
Prepaid expenses and deposits	8,830	402,043	44,190	19,543	30,039	19,117	28,151	22,502	15,905	16,994
Intercompany receivable	1,440,266	3,989,707	20,538	3,459	31,256	26,717	40,982	29,493	800,884	22,530
Total current assets	2,751,910	47,487,743	2,969,853	4,209,458	3,214,628	4,252,064	3,651,827	5,251,399	1,690,104	5,164,819
NON-CURRENT ASSETS:										
Restricted cash and cash equivalents	-	2,540,942	-	-	-	-	-	-	-	-
Deferred rent	-	196,824	-	-	-	195,395	-	-	-	-
Property and equipment, net	-	9,014,010	877,330	166,177	246,855	506,475	7,805,606	234,324	142,137	8,006,365
Right-of-use assets – operating leases	-	2,915,592	2,497,717	-	810,836	1	13,817	17,061	-	-
TOTAL ASSETS	\$ 2,751,910	\$62,155,111	\$ 6,344,900	\$ 4,375,635	\$ 4,272,319	\$ 4,953,935	\$11,471,250	\$ 5,502,784	\$ 1,832,241	\$ 13,171,184
CURRENT LIABILITIES:										
Accounts payable	\$ 59,574	\$ 4,496,341	\$ 307,315	\$ 117,178	\$ 171,538	\$ 352,915	\$ 1,391,046	\$ 306,553	\$ 62,749	\$ 485,899
Accrued expenses and other liabilities	75,947	4,954,212	185,240	199,458	222,554	312,285	283,291	294,060	207,159	220,270
Deferred revenue	691,099	1,930,743	64,269	58,264	57,453	138,776	87	94	44,636	69,442
Line of credit	-	-	-	-	-	-	-	-	-	-
Debt, current	-	-	-	-	-	-	-	-	-	170,873
Lease liabilities - operating leases, current	-	1,324,000	155,215	-	275,853	-	-	-	-	-
Intercompany payable	80,281	3,798,998	87,907	107,665	90,754	113,269	5,298,103	116,306	2,839,992	104,315
Total current liabilities	906,901	16,504,294	799,946	482,565	818,152	917,245	6,972,527	717,013	3,154,536	1,050,799
LONG-TERM LIABILITIES:										
Deferred rent	-	-	-	40,428	-	-	772,807	140,341	1,111,303	-
Debt, net	-	4,944,000	-	-	-	-	-	-	-	2,595,815
Lease liabilities - operating leases, net	-	1,750,125	2,342,502	-	535,003	-	13,817	17,061	-	-
Total liabilities	906,901	23,198,419	3,142,448	522,993	1,353,155	917,245	7,759,151	874,415	4,265,839	3,646,614
NET ASSETS:										
Without donor restrictions	1,845,009	21,499,628	2,173,173	2,260,094	1,659,022	2,608,167	2,710,870	3,619,868	(2,786,943)	7,497,166
With donor restrictions	-	17,457,064	1,029,279	1,592,548	1,260,142	1,428,523	1,001,229	1,008,501	353,345	2,027,404
Total net assets	1,845,009	38,956,692	3,202,452	3,852,642	2,919,164	4,036,690	3,712,099	4,628,369	(2,433,598)	9,524,570
TOTAL LIABILITIES AND NET ASSETS	\$ 2,751,910	\$62,155,111	\$ 6,344,900	\$ 4,375,635	\$ 4,272,319	\$ 4,953,935	\$11,471,250	\$ 5,502,784	\$ 1,832,241	\$ 13,171,184

Attachment 1

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION JUNE 30, 2023

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	Aspire Langston Hughes Academy	Aspire Port City Academy	Aspire Vanguard College Prep Academy	Aspire Alexander Twilight College Prep Academy	Aspire Alexander Twilight Secondary Academy	Aspire APEX Academy	Aspire Arts & Sciences Academy	Aspire Stockton Secondary Academy	Central Valley Regional Office	Total Central Valley Region
CURRENT ASSETS:										
Cash and cash equivalents	\$ 3,678,830	\$ 1,413,727	\$ 1,837,919	\$ 1,582,396	\$ 2,551,494	\$ 2,493,309	\$ (103,657)	\$ 90,222	\$ 5,365	\$ 34,946,077
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Accounts receivable	2,941,880	2,564,291	1,730,489	1,395,230	3,025,143	(836,328)	1,312,579	1,352,852	323,601	21,645,117
Contributions receivable	-	-	-	-	-	-	-	-	-	-
Prepaid expenses and deposits	32,593	44,735	25,480	25,109	21,105	13,913	10,662	11,801	3,826	385,665
Intercompany receivable	1,381,597	261,667	66,974	78,485	47,059	14,368	829,600	179,280	1,394,417	5,229,306
Total current assets	8,034,900	4,284,420	3,660,862	3,081,220	5,644,801	1,685,262	2,049,184	1,634,155	1,727,209	62,206,165
NON-CURRENT ASSETS:										
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Deferred rent	95,872	85,674	-	84,313	-	-	-	-	-	461,254
Property and equipment, net	447,742	451,971	272,436	428,380	349,916	100,328	82,839	29,989,200	59,087	50,167,168
Right-of-use assets – operating leases	10,353	-	(7,313)	-	-	-	-	-	240,763	3,583,235
TOTAL ASSETS	\$ 8,588,867	\$ 4,822,065	\$ 3,925,985	\$ 3,593,913	\$ 5,994,717	\$ 1,785,590	\$ 2,132,023	\$ 31,623,355	\$ 2,027,059	\$ 116,417,822
CURRENT LIABILITIES:										
Accounts payable	\$ 534,481	\$ 445,553	\$ 183,356	\$ 611,034	\$ 605,275	\$ 338,691	\$ 122,355	\$ 5,015,979	\$ 206,582	\$ 11,258,499
Accrued expenses and other liabilities	343,159	280,352	308,911	311,646	335,597	176,476	58,108	72,937	158,174	3,969,677
Deferred revenue	70,151	91	118	108	15,541	105,774	65,315	19	540,000	1,230,138
Line of credit	-	-	-	-	-	-	-	-	-	-
Debt, current	-	-	-	-	-	-	-	-	-	170,873
Lease liabilities - operating leases, current	17,265	-	613	-	-	-	-	-	57,143	506,089
Intercompany payable	1,642,797	263,653	274,484	229,821	1,451,794	21,905	1,902,763	27,112,006	12,441	41,669,975
Total current liabilities	2,607,853	989,649	767,482	1,152,609	2,408,207	642,846	2,148,541	32,200,941	974,340	58,805,251
LONG-TERM LIABILITIES:										
Deferred rent	-	-	59,612	-	112,225	966,097	681,510	1,557,668	-	5,441,991
Debt, net	-	-	-	-	-	-	-	-	-	2,595,815
Lease liabilities - operating leases, net	(6,912)	-	(7,926)	-	-	-	-	-	187,404	3,080,949
Total liabilities	2,600,941	989,649	819,168	1,152,609	2,520,432	1,608,943	2,830,051	33,758,609	1,161,744	69,924,006
NET ASSETS:										
Without donor restrictions	4,454,819	2,942,053	1,938,718	876,231	2,307,761	(483,458)	(891,355)	(2,267,460)	865,315	29,484,041
With donor restrictions	1,533,107	890,363	1,168,099	1,565,073	1,166,524	660,105	193,327	132,206	-	17,009,775
Total net assets	5,987,926	3,832,416	3,106,817	2,441,304	3,474,285	176,647	(698,028)	(2,135,254)	865,315	46,493,816
TOTAL LIABILITIES AND NET ASSETS	\$ 8,588,867	\$ 4,822,065	\$ 3,925,985	\$ 3,593,913	\$ 5,994,717	\$ 1,785,590	\$ 2,132,023	\$ 31,623,355	\$ 2,027,059	\$ 116,417,822

Attachment 1

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION JUNE 30, 2023

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	Aspire Antonio Maria Lugo Academy	Aspire Ollin University Preparatory Academy	Aspire Junior Collegiate Academy	Aspire Titan Academy	Aspire Pacific Academy	Aspire Firestone Academy	Aspire Gateway Academy	Aspire Tate Academy	Aspire Inskeep Academy	Aspire Sluson Academy
CURRENT ASSETS:										
Cash and cash equivalents	\$ 3,193,348	\$ 3,873,047	\$ 4,137,821	\$ 2,550,038	\$ 3,610,948	\$ 2,352,839	\$ 3,279,156	\$ 3,811,664	\$ 3,732,935	\$ 2,973,795
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Accounts receivable	693,950	2,229,082	308,572	1,467,512	2,721,415	1,922,877	1,874,595	1,136,932	630,372	1,601,796
Contributions receivable	-	-	-	-	-	-	-	-	-	-
Prepaid expenses and deposits	18,638	24,756	120,900	16,420	24,032	43,986	36,864	16,607	91,596	14,521
Intercompany receivable	356,896	942,414	11,885	196,595	1,118	33,737	2,894	3,773	3,092	391
Total current assets	4,262,832	7,069,299	4,579,178	4,230,565	6,357,513	4,353,439	5,193,509	4,968,976	4,457,995	4,590,503
NON-CURRENT ASSETS:										
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Deferred rent	-	-	68,382	70,082	-	-	-	-	-	-
Property and equipment, net	12,975,249	14,020,541	363,892	259,448	311,241	86,518	90,479	56,234	40,069	68,236
Right-of-use assets – operating leases	-	13,170	13,367	1,410	(1,585)	-	-	-	3,083	3,083
TOTAL ASSETS	\$17,238,081	\$21,103,010	\$ 5,024,819	\$ 4,561,505	\$ 6,667,169	\$ 4,439,957	\$ 5,283,988	\$ 5,025,210	\$ 4,501,147	\$ 4,661,822
CURRENT LIABILITIES:										
Accounts payable	\$ 49,567	\$ 145,809	\$ 89,658	\$ 123,824	\$ 275,232	\$ 139,003	\$ 128,323	\$ 213,369	\$ 224,942	\$ 167,692
Accrued expenses and other liabilities	509,110	688,504	456,168	453,298	546,608	562,885	531,699	607,790	600,799	506,457
Deferred revenue	138,931	159	114,094	112,794	158	121,726	187,518	119,402	121,057	103,700
Line of credit	-	-	-	-	-	-	-	-	-	-
Debt, current	238,122	299,894	-	-	-	-	-	-	-	-
Lease liabilities - operating leases, current	-	6,490	3,577	152	-	-	-	-	-	-
Intercompany payable	757,833	1,408,045	96,276	95,095	165,575	155,508	154,532	174,077	173,714	161,848
Total current liabilities	1,693,563	2,548,901	759,773	785,163	987,573	979,122	1,002,072	1,114,638	1,120,512	939,697
LONG-TERM LIABILITIES:										
Deferred rent	-	-	-	-	166,532	-	-	-	-	-
Debt, net	6,356,225	6,549,825	-	-	-	-	-	-	-	-
Lease liabilities - operating leases, net	-	6,679	9,792	1,258	(3,283)	-	-	-	3,083	3,083
Total liabilities	8,049,788	9,105,405	769,565	786,421	1,150,822	979,122	1,002,072	1,114,638	1,123,595	942,780
NET ASSETS:										
Without donor restrictions	7,348,071	10,258,403	2,539,227	2,171,909	4,023,223	2,323,422	2,882,275	1,672,156	1,782,667	1,984,351
With donor restrictions	1,840,222	1,739,202	1,716,027	1,603,175	1,493,124	1,137,413	1,399,641	2,238,416	1,594,885	1,734,691
Total net assets	9,188,293	11,997,605	4,255,254	3,775,084	5,516,347	3,460,835	4,281,916	3,910,572	3,377,552	3,719,042
TOTAL LIABILITIES AND NET ASSETS	\$17,238,081	\$21,103,010	\$ 5,024,819	\$ 4,561,505	\$ 6,667,169	\$ 4,439,957	\$ 5,283,988	\$ 5,025,210	\$ 4,501,147	\$ 4,661,822

Attachment 1

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION JUNE 30, 2023

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	Aspire Centennial College Preparatory Academy	LA Regional Office	Total LA Region	National Office	Total Aspire Public Schools	CFC, Inc.	Aspire Foundation	Eliminations	Total Consolidated
CURRENT ASSETS:									
Cash and cash equivalents	\$ 5,057,962	\$ 2,918,718	\$ 41,492,271	\$ 1,620,905	\$ 97,130,460	\$ -	\$ 5,152,175	\$ -	\$ 102,282,635
Restricted cash and cash equivalents	-	-	-	-	-	8,055,666	-	-	8,055,666
Accounts receivable	1,160,377	(611)	15,746,869	1,240,001	62,278,740	43,667	-	-	62,322,407
Contributions receivable	-	-	-	108	378,141	-	332,138	-	710,279
Prepaid expenses and deposits	21,499	14,669	444,488	1,553,480	2,785,676	-	18,000	-	2,803,676
Intercompany receivable	14,880	1,248,706	2,816,381	11,882,018	23,917,412	75,294,073	147,522	(99,359,007)	-
Total current assets	6,254,718	4,181,482	60,500,009	16,296,512	186,490,429	83,393,406	5,649,835	(99,359,007)	176,174,663
NON-CURRENT ASSETS:									
Restricted cash and cash equivalents	-	-	-	-	2,540,942	34,088,454	-	-	36,629,396
Deferred rent	-	-	138,464	-	796,542	4,811,981	-	(5,608,523)	-
Property and equipment, net	292,695	1,103	28,565,705	198,017	87,944,900	147,510,729	39,470	(1,032,128)	234,462,971
Right-of-use assets – operating leases	8,516,148	427,159	8,975,835	447,578	15,922,240	-	-	-	15,922,240
TOTAL ASSETS	\$15,063,561	\$ 4,609,744	\$ 98,180,013	\$ 16,942,107	\$ 293,695,053	\$ 269,804,570	\$ 5,689,305	\$(105,999,658)	\$ 463,189,270
CURRENT LIABILITIES:									
Accounts payable	\$ 85,571	\$ 37,026	\$ 1,680,016	\$ 3,512,075	\$ 20,946,931	\$ -	\$ 87,880	\$ -	\$ 21,034,811
Accrued expenses and other liabilities	849,328	101,427	6,414,073	1,128,900	16,466,862	3,306,113	5,414	-	19,778,389
Deferred revenue	137	562,500	1,582,176	-	4,743,057	-	-	-	4,743,057
Line of credit	-	-	-	10,000,000	10,000,000	-	-	-	10,000,000
Debt, current	-	-	538,016	-	708,889	2,455,000	-	-	3,163,889
Lease liabilities - operating leases, current	437,218	116,509	563,946	148,560	2,542,595	-	-	-	2,542,595
Intercompany payable	143,640	11,004	3,497,147	17,628,076	66,594,196	29,472,480	3,292,331	(99,359,007)	-
Total current liabilities	1,515,894	828,466	14,275,374	32,417,611	122,002,530	35,233,593	3,385,625	(99,359,007)	61,262,741
LONG-TERM LIABILITIES:									
Deferred rent	-	-	166,532	-	5,608,523	-	-	(5,608,523)	-
Debt, net	-	-	12,906,050	(1,200)	20,444,665	218,565,792	-	-	239,010,457
Lease liabilities - operating leases, net	9,039,044	326,853	9,386,509	305,499	14,523,082	-	-	-	14,523,082
Total liabilities	10,554,938	1,155,319	36,734,465	32,721,910	162,578,800	253,799,385	3,385,625	(104,967,530)	314,796,280
NET ASSETS:									
Without donor restrictions	3,131,259	3,454,425	43,571,388	(15,781,330)	78,773,727	16,005,185	1,704,555	(1,032,128)	95,451,339
With donor restrictions	1,377,364	-	17,874,160	1,527	52,342,526	-	599,125	-	52,941,651
Total net assets	4,508,623	3,454,425	61,445,548	(15,779,803)	131,116,253	16,005,185	2,303,680	(1,032,128)	148,392,990
TOTAL LIABILITIES AND NET ASSETS	\$15,063,561	\$ 4,609,744	\$ 98,180,013	\$ 16,942,107	\$ 293,695,053	\$ 269,804,570	\$ 5,689,305	\$(105,999,658)	\$ 463,189,270

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2023

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	Aspire Monarch Academy	Aspire Lionel Wilson College Prep Academy	Aspire East Palo Alto Charter School	Aspire Triumph Technology Academy	Aspire Berkley Maynard Academy	Aspire Richmond California College Prep Academy	Aspire Richmond Technology Academy	Aspire Golden State College Prep Academy	Aspire College Academy
NET ASSETS WITHOUT DONOR RESTRICTIONS:									
SUPPORT, REVENUE AND GAINS:									
Private grants and contributions	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal revenue	989,399	1,046,774	2,220,081	834,294	1,065,249	1,417,011	1,230,073	2,035,071	906,259
California state revenue:									
State aid portion of general purpose funding	3,215,155	3,999,698	2,568,434	2,001,949	3,844,923	5,254,881	4,411,786	3,853,633	1,722,959
All other state revenue	866,016	1,389,955	1,872,301	912,105	829,750	813,960	917,487	1,653,872	1,121,323
Local revenue:									
Cash in-lieu of property taxes	1,192,601	1,381,941	3,705,193	699,288	1,569,803	1,909,758	1,682,763	1,338,555	606,198
Interest income	-	-	38,736	-	-	-	-	-	-
All other local revenue	54,767	423,685	59,198	43,648	188,538	164,582	154,407	314,552	61,883
Other revenues									
Subtotal	6,317,938	8,272,224	10,467,361	4,491,284	7,516,275	9,560,292	8,405,207	9,195,683	4,418,977
Net assets released from restrictions	1,389,705	1,128,051	2,480,168	1,327,576	2,018,752	1,571,007	2,202,434	1,294,507	1,261,342
Total support, revenue and gains	<u>7,707,643</u>	<u>9,400,275</u>	<u>12,947,529</u>	<u>5,818,860</u>	<u>9,535,027</u>	<u>11,131,299</u>	<u>10,607,641</u>	<u>10,490,190</u>	<u>5,680,319</u>
EXPENSES AND LOSSES:									
PROGRAM EXPENSES:									
Educational programs	<u>7,054,960</u>	<u>8,257,743</u>	<u>11,018,204</u>	<u>5,274,131</u>	<u>9,249,385</u>	<u>9,783,918</u>	<u>9,497,280</u>	<u>9,424,304</u>	<u>4,910,823</u>
SUPPORTING SERVICES:									
Site support	-	-	-	-	-	-	-	-	-
Development and expansion	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Administration and general	-	-	-	-	-	-	-	-	-
Cost allocations	<u>907,368</u>	<u>1,041,472</u>	<u>1,291,103</u>	<u>593,799</u>	<u>1,065,931</u>	<u>1,150,023</u>	<u>1,109,781</u>	<u>1,056,249</u>	<u>558,297</u>
Total supporting services	<u>907,368</u>	<u>1,041,472</u>	<u>1,291,103</u>	<u>593,799</u>	<u>1,065,931</u>	<u>1,150,023</u>	<u>1,109,781</u>	<u>1,056,249</u>	<u>558,297</u>
Total expenses	<u>7,962,328</u>	<u>9,299,215</u>	<u>12,309,307</u>	<u>5,867,930</u>	<u>10,315,316</u>	<u>10,933,941</u>	<u>10,607,061</u>	<u>10,480,553</u>	<u>5,469,120</u>
TRANSFERS BETWEEN AFFILIATES									
Increase (Decrease) in Net Assets without Donor Restrictions	<u>(254,685)</u>	<u>101,060</u>	<u>638,222</u>	<u>(49,070)</u>	<u>(780,289)</u>	<u>197,358</u>	<u>580</u>	<u>9,637</u>	<u>211,199</u>
NET ASSETS WITH DONOR RESTRICTIONS:									
Private grants and contributions	-	-	-	-	-	-	-	-	-
State revenue	2,519,565	2,189,645	3,676,528	1,959,081	6,967,985	2,625,966	3,200,840	2,285,992	1,565,141
Interfund transfers	(91,247)	(104,147)	(123,178)	(56,940)	(119,667)	(136,525)	(126,166)	(101,846)	(47,232)
Net assets released from restrictions	<u>(1,389,705)</u>	<u>(1,128,051)</u>	<u>(2,480,168)</u>	<u>(1,327,576)</u>	<u>(2,018,752)</u>	<u>(1,571,007)</u>	<u>(2,202,434)</u>	<u>(1,294,507)</u>	<u>(1,261,342)</u>
Increase (Decrease) in Net Assets with Donor Restrictions	<u>1,038,613</u>	<u>957,447</u>	<u>1,073,182</u>	<u>574,565</u>	<u>4,829,566</u>	<u>918,434</u>	<u>872,240</u>	<u>889,639</u>	<u>256,567</u>
INCREASE (DECREASE) IN NET ASSETS									
783,928	1,058,507	1,711,404	525,495	4,049,277	1,115,792	872,820	899,276	467,766	
NET ASSETS - Beginning of Year	<u>2,445,633</u>	<u>3,697,863</u>	<u>2,554,391</u>	<u>1,554,408</u>	<u>3,776,865</u>	<u>2,299,168</u>	<u>1,566,710</u>	<u>6,683,030</u>	<u>1,049,350</u>
NET ASSETS - End of Year	<u>\$ 3,229,561</u>	<u>\$ 4,756,370</u>	<u>\$ 4,265,795</u>	<u>\$ 2,079,903</u>	<u>\$ 7,826,142</u>	<u>\$ 3,414,960</u>	<u>\$ 2,439,530</u>	<u>\$ 7,582,306</u>	<u>\$ 1,517,116</u>

Attachment 1

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2023

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	Bay Area Regional Office	Total Bay Area Region	Aspire Vincent Shalvey Academy	Aspire University Charter School	Aspire Summit Charter Academy	Aspire River Oaks Charter School	Aspire Benjamin Holt College Prep Academy	Aspire Benjamin Holt Middle School	Aspire Capitol Heights Academy	Aspire Rosa Parks Academy
NET ASSETS WITHOUT DONOR RESTRICTIONS:										
SUPPORT, REVENUE AND GAINS:										
Private grants and contributions	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal revenue	-	11,744,211	454,582	944,906	846,400	628,354	740,254	502,762	384,189	698,295
California state revenue:										
State aid portion of general purpose funding	-	30,873,418	3,311,378	4,358,661	3,471,845	3,993,752	5,875,987	4,272,772	1,431,540	3,805,851
All other state revenue	-	10,376,769	413,093	994,442	1,045,469	738,212	672,371	660,649	652,220	947,392
Local revenue:										
Cash in-lieu of property taxes	-	14,086,100	977,905	540,819	388,029	986,661	1,508,915	1,255,954	437,669	572,222
Interest income	-	38,736	5,134	3,399	1,267	7,144	6,454	7,177	-	6,882
All other local revenue	-	1,465,260	35,185	24,225	-	25,351	-	3,245	-	33,341
Other revenues	-	60,701	5,023	-	3,062	16,197	33,779	12,266	-	2,455
Subtotal	-	68,645,241	5,202,300	6,866,452	5,756,072	6,395,671	8,837,760	6,714,825	2,905,618	6,066,438
Net assets released from restrictions	-	14,673,542	698,409	554,690	939,196	962,544	835,405	415,705	1,226,402	587,774
Total support, revenue and gains	-	83,318,783	5,900,709	7,421,142	6,695,268	7,358,215	9,673,165	7,130,530	4,132,020	6,654,212
EXPENSES AND LOSSES:										
PROGRAM EXPENSES:										
Educational programs	2,972,845	77,443,593	5,168,377	6,409,384	6,073,963	6,483,209	8,702,733	5,876,726	4,998,636	5,907,208
SUPPORTING SERVICES:										
Site support	37,354	37,354	-	-	-	-	-	-	-	-
Development and expansion	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-
Administration and general	37,354	37,354	-	-	-	-	-	-	-	-
Cost allocations	(3,659,933)	5,114,090	754,009	923,621	784,666	952,581	1,154,946	894,478	545,295	928,441
Total supporting services	(3,585,225)	5,188,798	754,009	923,621	784,666	952,581	1,154,946	894,478	545,295	928,441
Total expenses	(612,380)	82,632,391	5,922,386	7,333,005	6,858,629	7,435,790	9,857,679	6,771,204	5,543,931	6,835,649
TRANSFERS BETWEEN AFFILIATES										
Increase (Decrease) in Net Assets without Donor Restrictions	612,380	686,392	(21,677)	88,137	(163,361)	(77,575)	(184,514)	359,326	(637,503)	(181,437)
NET ASSETS WITH DONOR RESTRICTIONS:										
Private grants and contributions	-	-	-	-	-	-	-	-	-	-
State revenue	-	26,990,743	1,582,242	1,903,627	1,970,191	2,204,326	1,655,117	1,364,935	1,113,890	2,012,827
Interfund transfers	-	(906,948)	(103,756)	(96,579)	(84,624)	(105,351)	(158,754)	(133,279)	(41,988)	(88,981)
Net assets released from restrictions	-	(14,673,542)	(698,409)	(554,690)	(939,196)	(962,544)	(835,405)	(415,705)	(1,226,402)	(587,774)
Increase (Decrease) in Net Assets with Donor Restrictions	-	11,410,253	780,077	1,252,358	946,371	1,136,431	660,958	815,951	(154,500)	1,336,072
INCREASE (DECREASE) IN NET ASSETS										
612,380	12,096,645	758,400	1,340,495	783,010	1,058,856	476,444	1,175,277	(792,003)	1,154,635	
NET ASSETS - Beginning of Year	1,232,629	26,860,047	2,444,052	2,512,147	2,136,154	2,977,834	3,235,655	3,453,092	(1,641,595)	8,369,935
NET ASSETS - End of Year	\$ 1,845,009	\$ 38,956,692	\$ 3,202,452	\$ 3,852,642	\$ 2,919,164	\$ 4,036,690	\$ 3,712,099	\$ 4,628,369	\$ (2,433,598)	\$ 9,524,570

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2023

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	Aspire Langston Hughes Academy	Aspire Port City Academy	Aspire Vanguard College Prep Academy	Aspire Alexander Twilight College Prep Academy	Aspire Alexander Twilight Secondary Academy	Aspire APEX Academy	Aspire Arts & Sciences Academy	Aspire Stockton Secondary Academy	Central Valley Regional Office	Total Central Valley Region
NET ASSETS WITHOUT DONOR RESTRICTIONS:										
SUPPORT, REVENUE AND GAINS:										
Private grants and contributions	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Federal revenue	1,609,057	1,194,930	1,255,276	1,797,615	1,134,129	928,212	389,684	500,109	194,071	14,202,825
California state revenue:										
State aid portion of general purpose funding	7,022,688	4,056,324	4,698,357	3,111,336	3,833,952	2,780,227	1,661,898	1,401,463	-	59,088,031
All other state revenue	1,272,258	890,687	1,159,323	893,859	823,285	681,183	303,631	74,825	-	12,222,899
Local revenue:										
Cash in-lieu of property taxes	1,163,600	654,941	1,772,598	1,097,198	1,289,062	435,733	246,119	211,188	-	13,538,613
Interest income	9,311	6,049	5,018	-	-	5,362	48,813	1,715	-	113,725
All other local revenue	40,375	38,127	32,300	8,598	2,839	52,351	3,702	83,309	-	382,948
Other revenues	47,406	2,155	17,321	4,391	16,751	6,234	4,684	2,799	-	174,523
Subtotal	11,164,695	6,843,213	8,940,193	6,962,997	7,100,018	4,889,302	2,658,531	2,275,408	194,071	99,773,564
Net assets released from restrictions	1,234,180	1,263,220	1,077,303	1,141,517	891,338	1,107,044	292,763	310,215	-	13,537,705
Total support, revenue and gains	<u>12,398,875</u>	<u>8,106,433</u>	<u>10,017,496</u>	<u>8,104,514</u>	<u>7,991,356</u>	<u>5,996,346</u>	<u>2,951,294</u>	<u>2,585,623</u>	<u>194,071</u>	<u>113,311,269</u>
EXPENSES AND LOSSES:										
PROGRAM EXPENSES:										
Educational programs	<u>10,747,653</u>	<u>7,110,804</u>	<u>8,632,896</u>	<u>7,482,882</u>	<u>7,133,095</u>	<u>6,575,999</u>	<u>3,313,495</u>	<u>4,325,503</u>	<u>4,776,147</u>	<u>109,718,710</u>
SUPPORTING SERVICES:										
Site support	-	-	-	-	-	-	-	-	109,816	109,816
Development and expansion	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-
Administration and general	-	-	-	-	-	-	-	-	109,816	109,816
Cost allocations	<u>1,415,548</u>	<u>875,177</u>	<u>1,124,117</u>	<u>883,030</u>	<u>947,968</u>	<u>658,277</u>	<u>456,320</u>	<u>254,799</u>	<u>(5,231,762)</u>	<u>8,321,511</u>
Total supporting services	<u>1,415,548</u>	<u>875,177</u>	<u>1,124,117</u>	<u>883,030</u>	<u>947,968</u>	<u>658,277</u>	<u>456,320</u>	<u>254,799</u>	<u>(5,012,130)</u>	<u>8,541,143</u>
Total expenses	<u>12,163,201</u>	<u>7,985,981</u>	<u>9,757,013</u>	<u>8,365,912</u>	<u>8,081,063</u>	<u>7,234,276</u>	<u>3,769,815</u>	<u>4,580,302</u>	<u>(235,983)</u>	<u>118,259,853</u>
TRANSFERS BETWEEN AFFILIATES										
Increase (Decrease) in Net Assets without Donor Restrictions	<u>(1,587,068)</u>	<u>45,570</u>	<u>-</u>	<u>115,652</u>	<u>119,783</u>	<u>-</u>	<u>450,000</u>	<u>-</u>	<u>-</u>	<u>(81,655)</u>
NET ASSETS WITH DONOR RESTRICTIONS:										
Private grants and contributions	-	-	-	-	-	-	-	-	-	-
State revenue	2,329,419	1,920,352	1,974,560	2,210,397	1,820,358	1,463,399	449,112	410,359	-	26,385,111
Interfund transfers	(179,198)	(103,129)	(138,484)	(99,383)	(116,954)	(69,386)	(39,259)	(33,748)	-	(1,592,853)
Net assets released from restrictions	<u>(1,234,180)</u>	<u>(1,263,220)</u>	<u>(1,077,303)</u>	<u>(1,141,517)</u>	<u>(891,338)</u>	<u>(1,107,044)</u>	<u>(292,763)</u>	<u>(310,215)</u>	-	<u>(13,537,705)</u>
Increase (Decrease) in Net Assets with Donor Restrictions	<u>916,041</u>	<u>554,003</u>	<u>758,773</u>	<u>969,497</u>	<u>812,066</u>	<u>286,969</u>	<u>117,090</u>	<u>66,396</u>	-	<u>11,254,553</u>
INCREASE (DECREASE) IN NET ASSETS										
NET ASSETS - Beginning of Year	<u>6,423,279</u>	<u>3,112,391</u>	<u>2,087,561</u>	<u>1,617,553</u>	<u>2,632,143</u>	<u>1,127,608</u>	<u>(446,597)</u>	<u>(206,971)</u>	<u>435,261</u>	<u>40,269,502</u>
NET ASSETS - End of Year	<u>\$ 5,987,926</u>	<u>\$ 3,832,416</u>	<u>\$ 3,106,817</u>	<u>\$ 2,441,304</u>	<u>\$ 3,474,285</u>	<u>\$ 176,647</u>	<u>\$ (698,028)</u>	<u>\$ (2,135,254)</u>	<u>\$ 865,315</u>	<u>\$ 46,493,816</u>

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2023

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	Aspire Antonio Maria Lugo Academy	Aspire Ollin College Prep Academy	Aspire Junior Collegiate Academy	Aspire Titan Academy	Aspire Pacific Academy	Aspire Firestone Academy	Aspire Gateway Academy	Aspire Tate Academy	Aspire Inskeep Academy	Aspire Slauson Academy
NET ASSETS WITHOUT DONOR RESTRICTIONS:										
SUPPORT, REVENUE AND GAINS:										
Private grants and contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal revenue	1,509,401	1,768,613	863,234	1,009,247	1,844,651	1,946,565	1,994,846	1,703,598	1,467,264	1,584,730
California state revenue:										
State aid portion of general purpose funding	3,561,829	5,363,457	2,737,708	2,693,311	4,998,368	2,839,923	2,825,128	2,918,820	2,816,838	2,632,644
All other state revenue	614,051	371,156	686,686	616,978	1,144,054	952,852	1,099,016	642,455	808,930	618,242
Local revenue:										
Cash in-lieu of property taxes	1,340,967	1,792,153	1,022,018	1,006,935	1,717,862	1,064,881	1,059,655	1,098,309	1,064,881	980,628
Interest income	-	-	-	-	-	-	-	-	-	-
All other local revenue	26,898	-	-	-	14,114	-	-	-	-	-
Other revenues	4,390	39,452	424	-	21,596	241	12,151	-	-	-
Subtotal	7,057,536	9,334,831	5,310,070	5,326,471	9,740,645	6,804,462	6,990,796	6,363,182	6,157,913	5,816,244
Net assets released from restrictions	1,510,252	1,730,551	753,330	1,225,164	1,482,662	1,574,845	1,274,623	1,221,943	1,033,459	870,573
Total support, revenue and gains	<u>8,567,788</u>	<u>11,065,382</u>	<u>6,063,400</u>	<u>6,551,635</u>	<u>11,223,307</u>	<u>8,379,307</u>	<u>8,265,419</u>	<u>7,585,125</u>	<u>7,191,372</u>	<u>6,686,817</u>
EXPENSES AND LOSSES:										
PROGRAM EXPENSES:										
Educational programs	8,192,128	9,976,953	5,094,054	5,735,139	9,547,115	6,965,767	6,769,423	6,362,432	5,789,374	5,576,103
SUPPORTING SERVICES:										
Site support	-	-	-	-	-	-	-	-	-	-
Development and expansion	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-
Administration and general	-	-	-	-	-	-	-	-	-	-
Cost allocations	993,068	1,245,838	772,907	751,646	1,235,033	873,543	864,090	870,066	859,476	782,476
Total supporting services	<u>993,068</u>	<u>1,245,838</u>	<u>772,907</u>	<u>751,646</u>	<u>1,235,033</u>	<u>873,543</u>	<u>864,090</u>	<u>870,066</u>	<u>859,476</u>	<u>782,476</u>
Total expenses	9,185,196	11,222,791	5,866,961	6,486,785	10,782,148	7,839,310	7,633,513	7,232,498	6,648,850	6,358,579
TRANSFERS BETWEEN AFFILIATES										
Increase (Decrease) in Net Assets without Donor Restrictions	(617,408)	(157,409)	196,439	64,850	441,159	539,997	631,906	352,627	542,522	328,238
NET ASSETS WITH DONOR RESTRICTIONS:										
Private grants and contributions	-	-	-	-	-	-	-	-	-	-
State revenue	2,831,162	3,022,756	1,964,808	2,332,237	2,657,468	2,259,270	2,205,979	2,976,812	2,139,343	2,170,228
Interfund transfers	(97,857)	(129,060)	(74,841)	(73,289)	(122,371)	(77,239)	(77,533)	(78,740)	(76,126)	(69,946)
Net assets released from restrictions	(1,510,252)	(1,730,551)	(753,330)	(1,225,164)	(1,482,662)	(1,574,845)	(1,274,623)	(1,221,943)	(1,033,459)	(870,573)
Increase (Decrease) in Net Assets with Donor Restrictions	<u>1,223,053</u>	<u>1,163,145</u>	<u>1,136,637</u>	<u>1,033,784</u>	<u>1,052,435</u>	<u>607,186</u>	<u>853,823</u>	<u>1,676,129</u>	<u>1,029,758</u>	<u>1,229,709</u>
INCREASE (DECREASE) IN NET ASSETS										
605,645	1,005,736	1,333,076	1,098,634	1,493,594	1,147,183	1,485,729	2,028,756	1,572,280	1,557,947	
NET ASSETS - Beginning of Year										
8,582,648	10,991,869	2,922,178	2,676,450	4,022,753	2,313,652	2,796,187	1,881,816	1,805,272	2,161,095	
NET ASSETS - End of Year										
\$ 9,188,293	\$ 11,997,605	\$ 4,255,254	\$ 3,775,084	\$ 5,516,347	\$ 3,460,835	\$ 4,281,916	\$ 3,910,572	\$ 3,377,552	\$ 3,719,042	

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2023

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	Aspire Centennial College Prep Academy	LA Regional Office	Total LA Region	National Office	Total Aspire Public Schools	CFC, Inc.	Aspire Foundation	Eliminations	Total Consolidated
NET ASSETS WITHOUT DONOR RESTRICTIONS:									
SUPPORT, REVENUE AND GAINS:									
Private grants and contributions	\$ -	\$ -	\$ -	\$ 2,500	\$ 52,546	\$ -	\$ 1,786,291	\$ -	\$ 1,838,837
Federal revenue	1,618,605	-	17,310,754	57,656	43,315,446	-	-	-	43,315,446
California state revenue:									
State aid portion of general purpose funding	4,156,400	-	37,544,426	-	127,505,875	-	-	-	127,505,875
All other state revenue	1,090,236	-	8,644,656	(1,578)	31,242,746	-	-	-	31,242,746
Local revenue:									
Cash in-lieu of property taxes	1,536,342	-	13,684,631	-	41,309,344	-	-	-	41,309,344
Interest income	-	-	-	632,476	784,937	2,037,880	-	-	2,822,817
All other local revenue	-	1,222	42,234	726,806	2,617,248	-	5,890	-	2,623,138
Other revenues	10,510	-	88,764	5,852	329,840	13,008,980	68,527	(13,008,980)	398,367
Subtotal	8,412,093	1,222	77,315,465	1,423,712	247,157,982	15,046,860	1,860,708	(13,008,980)	251,056,570
Net assets released from restrictions	713,567	-	13,390,969	4,775,200	46,377,416	-	709,228	-	47,086,644
Total support, revenue and gains	9,125,660	1,222	90,706,434	6,198,912	293,535,398	15,046,860	2,569,936	(13,008,980)	298,143,214
EXPENSES AND LOSSES:									
PROGRAM EXPENSES:									
Educational programs	7,662,588	3,072,883	80,743,959	7,938,855	275,845,117	12,641,481	339,145	(13,008,980)	275,816,763
SUPPORTING SERVICES:									
Site support	-	119,394	119,394	12,539,310	12,805,874	-	-	-	12,805,874
Development and expansion	-	-	-	569,455	569,455	-	-	-	569,455
Fundraising	-	-	-	-	-	-	3,124,214	-	3,124,214
Administration and general	-	119,393	119,393	3,847,037	4,113,600	-	385,056	-	4,498,656
Cost allocations	1,050,035	(4,115,609)	6,182,569	(19,618,170)	-	-	-	-	-
Total supporting services	1,050,035	(3,876,822)	6,421,356	(2,662,368)	17,488,929	-	3,509,270	-	20,998,199
Total expenses	8,712,623	(803,939)	87,165,315	5,276,487	293,334,046	12,641,481	3,848,415	(13,008,980)	296,814,962
TRANSFERS BETWEEN AFFILIATES									
Increase (Decrease) in Net Assets without Donor Restrictions	413,037	805,161	3,541,119	(1,256,052)	(1,337,707)	1,337,707	-	-	1,328,252
NET ASSETS WITH DONOR RESTRICTIONS:									
Private grants and contributions	-	-	-	-	-	-	1,008,000	-	1,008,000
State revenue	1,846,271	-	26,406,334	1,578	79,783,766	-	-	-	79,783,766
Interfund transfers	(110,893)	-	(987,895)	3,487,696	-	-	-	-	-
Net assets released from restrictions	(713,567)	-	(13,390,969)	(4,775,200)	(46,377,416)	-	(709,228)	-	(47,086,644)
Increase (Decrease) in Net Assets with Donor Restrictions	1,021,811	-	12,027,470	(1,285,926)	33,406,350	-	298,772	-	33,705,122
INCREASE (DECREASE) IN NET ASSETS									
1,434,848	805,161	15,568,589	(1,619,553)	32,269,995	3,743,086	(979,707)	-	-	35,033,374
NET ASSETS - Beginning of Year	3,073,775	2,649,264	45,876,959	(14,160,250)	98,846,258	12,262,099	3,283,387	(1,032,128)	113,359,616
NET ASSETS - End of Year	\$ 4,508,623	\$ 3,454,425	\$ 61,445,548	\$ (15,779,803)	\$ 131,116,253	\$ 16,005,185	\$ 2,303,680	\$ (1,032,128)	\$ 148,392,990

Attachment 1

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2023

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	Program Expenses								
	Aspire Monarch Academy	Aspire Lionel Wilson College Prep Academy	Aspire East Palo Alto Charter School	Aspire Triumph Technology Academy	Aspire Berkley Maynard Academy	Richmond California College Prep Academy	Aspire Richmond Technology Academy	Aspire Golden State College Prep Academy	Aspire College Academy
Salaries and wages	\$ 3,482,008	\$ 4,362,759	\$ 5,416,635	\$ 2,797,972	\$ 5,198,376	\$ 5,780,817	\$ 4,765,459	\$ 4,986,079	\$ 2,465,374
Employee benefits	1,199,919	1,311,794	1,741,173	911,010	1,667,022	1,554,962	1,228,057	1,442,400	748,224
Books and supplies	273,121	392,640	394,967	233,800	391,487	276,458	358,222	380,112	188,726
Rents and occupancy	733,550	1,026,738	1,059,209	534,932	821,325	1,126,140	1,046,879	1,085,098	614,200
Professional services	1,312,823	1,066,628	2,205,407	787,707	1,136,578	973,789	1,865,221	1,311,316	882,422
Bonds and loan interest	-	-	-	-	-	386	386	-	-
Depreciation and amortization	44,101	62,848	180,461	1,591	6,436	27,592	222,447	176,012	-
Travel and meetings	8,354	26,514	20,352	6,951	28,122	43,109	10,369	39,146	11,637
Other expenses	1,084	7,822	-	168	39	665	240	4,141	240
Total	<u>\$ 7,054,960</u>	<u>\$ 8,257,743</u>	<u>\$ 11,018,204</u>	<u>\$ 5,274,131</u>	<u>\$ 9,249,385</u>	<u>\$ 9,783,918</u>	<u>\$ 9,497,280</u>	<u>\$ 9,424,304</u>	<u>\$ 4,910,823</u>

	Program Expenses									
	Bay Area Regional Office	Total Bay Area Region	Aspire Vincent Shalvey Academy	Aspire University Charter School	Aspire Summit Charter Academy	Aspire River Oaks Charter School	Aspire Benjamin Holt College Prep Academy	Aspire Benjamin Holt Middle School	Aspire Capitol Heights Academy	Aspire Rosa Parks Academy
Salaries and wages	\$ 1,832,170	\$ 41,087,649	\$ 2,948,894	\$ 3,530,659	\$ 3,484,387	\$ 3,264,242	\$ 4,570,611	\$ 3,211,374	\$ 1,952,090	\$ 3,057,465
Employee benefits	623,286	12,427,847	1,034,551	1,042,262	1,072,218	1,118,327	1,535,189	1,217,519	559,439	973,923
Books and supplies	104,029	2,993,562	275,993	396,994	265,885	453,117	419,020	280,985	317,736	433,386
Rents and occupancy	-	8,048,071	487,239	807,013	609,055	834,551	1,377,419	753,799	1,204,401	383,256
Professional services	347,739	11,889,630	312,395	524,364	602,123	732,407	689,760	367,754	781,810	578,699
Bonds and loan interest	-	772	-	55,399	-	-	-	-	-	60,922
Depreciation and amortization	-	721,488	69,498	34,887	31,047	71,685	72,839	30,991	66,781	401,614
Travel and meetings	59,011	253,565	34,432	17,806	9,448	8,880	37,895	14,304	17,340	17,943
Other expenses	6,610	21,009	5,375	-	(200)	-	-	-	99,039	-
Total	<u>\$ 2,972,845</u>	<u>\$ 77,443,593</u>	<u>\$ 5,168,377</u>	<u>\$ 6,409,384</u>	<u>\$ 6,073,963</u>	<u>\$ 6,483,209</u>	<u>\$ 8,702,733</u>	<u>\$ 5,876,726</u>	<u>\$ 4,998,636</u>	<u>\$ 5,907,208</u>

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2023

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	Program Expenses									
	Aspire Langston Hughes Academy	Aspire Port City Academy	Aspire Vanguard College Prep Academy	Aspire Alexander Twilight College Prep	Alexander Twilight Secondary Academy	Aspire APEX Academy	Aspire Arts & Sciences Academy	Aspire Stockton Secondary Academy	Central Valley Regional Office	Total Central Valley Region
Salaries and wages	\$ 5,447,852	\$ 3,987,373	\$ 4,580,358	\$ 3,873,949	\$ 3,540,846	\$ 2,697,423	\$ 1,596,045	\$ 1,428,631	\$ 2,600,126	\$ 55,772,325
Employee benefits	1,781,741	1,328,184	1,627,645	1,213,670	1,186,701	923,251	409,312	371,722	920,855	18,316,509
Books and supplies	824,364	460,581	511,438	571,341	500,098	736,058	501,227	446,187	276,793	7,671,203
Rents and occupancy	1,556,626	828,083	1,084,469	804,587	1,035,195	1,423,872	631,109	1,790,463	-	15,611,137
Professional services	956,550	441,017	695,710	903,817	723,204	748,990	151,567	253,934	537,272	10,001,373
Bonds and loan interest	-	9,447	-	4,642	6,232	-	-	-	-	136,642
Depreciation and amortization	77,662	33,426	54,038	48,096	41,533	20,454	16,216	18,269	-	1,089,036
Travel and meetings	97,499	22,693	70,717	62,134	98,608	25,951	7,980	16,170	441,046	1,000,846
Other expenses	5,359	-	8,521	646	678	-	39	127	55	119,639
Total	\$ 10,747,653	\$ 7,110,804	\$ 8,632,896	\$ 7,482,882	\$ 7,133,095	\$ 6,575,999	\$ 3,313,495	\$ 4,325,503	\$ 4,776,147	\$ 109,718,710

	Program Expenses									
	Aspire Antonio Maria Lugo Academy	Aspire Ollin College Prep Academy	Aspire Junior Collegiate Academy	Aspire Titan Academy	Aspire Pacific Academy	Aspire Firestone Academy	Aspire Gateway Academy	Aspire Tate Academy	Aspire Inskeep Academy	Aspire Slauson Academy
Salaries and wages	\$ 4,155,202	\$ 5,528,104	\$ 2,855,872	\$ 3,268,188	\$ 5,515,829	\$ 4,061,757	\$ 3,823,303	\$ 3,547,422	\$ 3,413,801	\$ 3,203,929
Employee benefits	1,433,764	1,879,910	830,540	956,734	1,736,904	1,442,918	1,356,900	1,295,229	1,105,073	1,112,593
Books and supplies	443,166	501,172	254,812	199,520	590,228	366,602	355,146	352,979	497,337	331,577
Rents and occupancy	209,694	350,927	610,270	581,187	978,527	378,010	328,607	255,655	265,210	248,959
Professional services	914,807	974,782	442,512	695,206	639,284	701,117	879,839	873,403	416,615	624,410
Bonds and loan interest	514,985	139,935	-	-	-	-	-	-	-	-
Depreciation and amortization	486,588	587,788	65,375	28,083	30,170	11,655	7,433	18,209	14,564	8,046
Travel and meetings	33,592	13,931	34,673	6,221	56,133	3,708	18,195	19,535	76,774	46,039
Other expenses	330	404	-	-	40	-	-	-	-	550
Total	\$ 8,192,128	\$ 9,976,953	\$ 5,094,054	\$ 5,735,139	\$ 9,547,115	\$ 6,965,767	\$ 6,769,423	\$ 6,362,432	\$ 5,789,374	\$ 5,576,103

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2023

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Program Expenses									
	Aspire Centennial College Prep Academy	LA Regional Office	Total LA Region	National Office	Aspire Public Schools Program Expenses	CFC Inc.	Aspire Foundation	Eliminations	Total Program Expenses
Salaries and wages	\$ 4,446,596	\$ 1,951,247	\$ 45,771,250	\$ 4,548,141	\$ 147,179,365	\$ -	\$ -	\$ -	\$ 147,179,365
Employee benefits	1,269,795	574,820	14,995,180	1,737,003	47,476,539	-	-	-	47,476,539
Books and supplies	398,422	132,703	4,423,664	251,308	15,339,737	-	-	-	15,339,737
Rents and occupancy	672,578	-	4,879,624	2,032	28,540,864	-	-	(13,008,980)	15,531,884
Professional services	805,921	228,954	8,196,850	715,745	30,803,598	-	-	-	30,803,598
Bonds and loan interest	-	-	654,920	1,273	793,607	7,159,234	-	-	7,952,841
Depreciation and amortization	49,649	-	1,307,560	1,813	3,119,897	5,434,032	-	-	8,553,929
Travel and meetings	19,494	184,581	512,876	243,799	2,011,086	-	341,285	-	2,352,371
Other expenses	133	578	2,035	437,741	580,424	48,215	(2,140)	-	626,499
Total	<u>\$ 7,662,588</u>	<u>\$ 3,072,883</u>	<u>\$ 80,743,959</u>	<u>\$ 7,938,855</u>	<u>\$ 275,845,117</u>	<u>\$ 12,641,481</u>	<u>\$ 339,145</u>	<u>\$(13,008,980)</u>	<u>\$ 275,816,763</u>

Supporting Services									
	Aspire Foundation			Aspire Public Schools					
	Fundraising	Administrative and general	Total Aspire Foundation Supporting Services	Site support	Development and expansion	Administrative and general	Total Aspire Public Schools Supporting Services	CFC Inc	Total Supporting Services
Salaries and wages	\$ 1,373,531	\$ 152,615	\$ 1,526,146	\$ 5,872,807	\$ 258,351	\$ 1,685,374	\$ 7,816,532	\$ -	\$ 9,342,678
Employee benefits	438,897	48,766	487,663	2,455,404	96,509	703,207	3,255,120	-	3,742,783
Books and supplies	456,298	50,700	506,998	1,138,408	49,246	325,281	1,512,935	-	2,019,933
Rents and occupancy	207,804	23,089	230,893	598,806	-	598,806	1,197,612	-	1,428,505
Professional services	647,684	71,965	719,649	1,810,510	129,608	517,290	2,457,408	-	3,177,057
Bonds and loan interest	-	-	-	8,908	-	2,545	11,453	-	11,453
Depreciation and amortization	-	-	-	25,650	-	25,650	51,300	-	51,300
Travel and meetings	-	37,921	37,921	207,574	33,798	59,331	300,703	-	338,624
Other expenses	-	-	-	687,807	1,943	196,116	885,866	-	885,866
Total	<u>\$ 3,124,214</u>	<u>\$ 385,056</u>	<u>\$ 3,509,270</u>	<u>\$ 12,805,874</u>	<u>\$ 569,455</u>	<u>\$ 4,113,600</u>	<u>\$ 17,488,929</u>	<u>\$ -</u>	<u>\$ 20,998,199</u>

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass- Through Entity Identifying Number	Total Federal Expenditures
U.S. Department of Education:			
Replication and Expansion of High-Quality Charter Schools	84.282M	N/A	\$ 372,704
Passed Through California Department of Education (CDE):			
Title I, Part A, Basic Grant	84.010	14329	7,089,740
Special Education Cluster (IDEA):			
Special Education: IDEA Basic Local Assistance, Part B	84.027	13379	2,954,212
Special Education – IDEA Mental Health Services, Part B, Sec 611	84.027A	15321	160,258
Subtotal Special Education Cluster (IDEA)			3,114,470
Education Stabilization Fund (ESF):			
COVID-19 Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	15547	87,293
COVID-19 Elementary and Secondary School Emergency Relief Fund (ESSER III)	84.425U	15559	15,200,085
COVID-19 Elementary and Secondary School Emergency Relief Fund (ESSER III): Learning Loss	84.425U	10155	4,713,647
COVID-19 Elementary and Secondary School Emergency Relief II Fund (Expanded Learning Opportunities (ELO) Grant: ESSER II)	84.425D	15618	1,673,448
COVID-19 Elementary and Secondary School Emergency Relief II Fund (Expanded Learning Opportunities (ELO) Grant: GEER II)	84.425C	15619	384,070
COVID-19 Elementary and Secondary School Emergency Relief III Fund (Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs)	84.425D	15620	1,090,895
COVID-19 Elementary and Secondary School Emergency Relief III Fund (Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss)	84.425U	15621	1,880,514
Subtotal Education Stabilization Fund (ESF)			25,029,952
ESSA Title III, English Learner Student Program	84.365	14346	442,901
ESSA Title IV, Part B, 21 st Century Community Learning Centers	84.287	14349	1,084,993
Total Dept. of Education Passed Through CDE			36,762,056
Total U.S. Department of Education			<u>37,134,760</u>

The accompanying notes to the schedule of federal awards are an integral part of this schedule.

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2023

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Pass- Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Agriculture:			
Passed Through CDE:			
Child Nutrition Cluster:			
Child Nutrition: National School Lunch Program	10.553	13391	4,530,886
Child Nutrition: School Programs (School Breakfast Basic)	10.555	13390	835,404
Summer Food Service Program for Children (SFSPC)	10.559	13004	67,190
Total Child Nutrition Cluster			5,433,480
Child & Adult Care Food Program	10.558	13666	744,694
Total Dept. of Agriculture Passed Through CDE			6,178,174
Total Expenditures of Federal Awards			\$ 43,312,934

ASPIRE PUBLIC SCHOOLS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2023

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Aspire Public Schools and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

2. INDIRECT COST RATE

Aspire Public Schools did not elect to use the 10% de minimis indirect cost rate for federal programs.

3. SUBRECIPIENTS

Aspire Public Schools did not provide federal awards to subrecipients during the year ended June 30, 2023.

OTHER INDEPENDENT AUDITOR'S REPORTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
*GOVERNMENT AUDITING STANDARDS***

**To the Board of Directors
Aspire Public Schools
Oakland, California**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Aspire Public Schools, a non-profit public benefit corporation, and affiliates (collectively, the Organization) which comprise the consolidated statement of financial position as of June 30, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 15, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

To the Board of Directors
Aspire Public Schools
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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002.

The Organization's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



GILBERT CPAs
Sacramento, California

December 15, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH APPLICABLE REQUIREMENTS IN ACCORDANCE
WITH 2022-23 GUIDE FOR ANNUAL AUDITS OF K-12 LOCAL
EDUCATION AGENCIES AND STATE COMPLIANCE REPORTING**

**To the Board of Directors
Aspire Public Schools
Oakland, California**

Report on State Compliance

Qualified and Unmodified Opinions

We have audited Aspire Public Schools' (the Organization) compliance with the types of compliance requirements identified as subject to audit in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel identified in the schedule below for the year ended June 30, 2023.

Qualified Opinion on Transitional Kindergarten and After School and Education Safety Program

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each applicable state program for the year ended June 30, 2023.

Unmodified Opinion on Each of the Other State Programs

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the compliance applicable to the Organizations programs identified in the below schedule for the school year ended June 30, 2023.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each applicable state program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

To the Board of Directors
Aspire Public Schools
Page 2

Matter Giving Rise to Qualified Opinion on Transitional Kindergarten

As described in the accompanying schedule of findings and questioned costs, the Organization did not comply with requirements regarding Transitional Kindergarten as described in finding number 2023-001 for maximum pupil enrollment.

Compliance with such requirements is necessary, in our opinion, for the Organization to comply with the requirements applicable to that program.

Matter Giving Rise to Qualified Opinion on After School and Education Safety Program

As described in the accompanying schedule of findings and questioned costs, the Organization did not comply with requirements regarding After School and Education Safety Program as described in finding number 2023-002 for attendance reporting.

Compliance with such requirements is necessary, in our opinion, for the Organization to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's State programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the 2022-23 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of State Compliance as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the 2022-23 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

To the Board of Directors
Aspire Public Schools
Page 3

- Obtained an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion of effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses over compliance that we identified during the audit.

In connection with the requirements referred to above, we selected and tested transactions and records to determine the Organization's compliance with the applicable programs identified below:

Compliance Requirements	Procedures Performed
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS	
California Clean Energy Jobs Act	Not Applicable
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable
Career Technical Education Incentive Grant	Not Applicable
Transitional Kindergarten	Yes
CHARTER SCHOOLS	
Attendance	Yes
Mode of Instruction	Yes
Non-classroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Non-Classroom-Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying Schedule of Findings and Questioned Costs as items 2023-001 and 2023-002.

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

To the Board of Directors
Aspire Public Schools
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Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



GILBERT CPAs
Sacramento, California

December 15, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Aspire Public Schools
Oakland, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Aspire Public Schools' (Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2023. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

To the Board of Directors
Aspire Public Schools
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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

To the Board of Directors
Aspire Public Schools
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Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



GILBERT CPAS
Sacramento, California

December 15, 2023

FINDINGS AND QUESTIONED COSTS

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
• Material weakness identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
• Significant deficiencies identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
Noncompliance material to financial statements noted?		
	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Federal Awards

Internal control over major programs:	
• Material weaknesses identified?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
• Significant deficiencies identified?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> None reported
Type of auditor's report issued:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number</u>
Child Nutrition: National School Lunch Program	10.553
COVID-19 Education Stabilization Fund	84.425C, 84.425D, 84.425U

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 1,299,388
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Auditee qualified as low-risk auditee?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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State Awards

Internal control over state programs:	
• Material weaknesses identified?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
• Significant deficiencies identified?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> None reported

Type of auditor's report issued on compliance for state programs:	Modified
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Any audit findings disclosed that are required to be reported in accordance with Audits of California K-12 Local Education Agencies?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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ASPIRE PUBLIC SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no findings for the year ended June 30, 2023.

SECTION III - STATE COMPLIANCE FINDINGS

2023-001. Transitional Kindergarten – CDDC #40000

Criteria:

According to Education Code (EC) Section 48000 (g)(1) a condition of receiving apportionment for pupils in a transitional kindergarten (TK) program pursuant to Education Code Section 46300 is the maintenance of an average transitional kindergarten class enrollment of no more than 24 pupils for each school site.

Condition:

During our testing of transitional kindergarten, we found the TK average class enrollment at Aspire Port City Academy exceeded 24 pupils per class.

Cause:

The Organization did not have sufficient procedures in place to ensure the compliance of TK average class enrollment requirements.

Effect/Questioned Cost:

Per (EC) Section 48000(C) the penalty for an excess of 24 pupils per class for TK is the loss of the kindergarten through grade 3 Local Control Funding Formula grade span adjustment for all TK ADA in the local educational agency.

The second principal apportionments TK ADA for Aspire Port City Academy was 21.14 ADA resulting in a loss of apportionment of \$20,146.42.

Recommendation:

The Organization should ensure procedures are in place to ensure TK average class enrollment does not exceed statutory maximums. We recommend that active enrollment is reviewed on a monthly basis.

Corrective Action Plan/Management's Response:

Moving forward, we will cap the enrollment at 24 students for our lottery drawing.

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2023

2023-002. AFTER SCHOOL AND EDUCATION SAFETY PROGRAM (ASES)– CDDC # 40000

Criteria:

California Education Code Section 8482-8484.6 8483 (a)(1) and (2) Elementary school and middle school or junior high school pupils must participate in the full day of the program, except as allowed by the early release policy. Reported number of pupils served should be supported by written records.

Condition:

Supporting documents for daily attendance records selected as part of our sample did not support the number of students served as reported to the CDE in 6 of 145 sampled days at the following sites: Aspire Langston Hughes Academy and Aspire Alexander Twilight College Preparatory Academy. Additionally, the January 2023-June 2023 monthly attendance records did not support the attendance reported to the California Department of Education for the time period January 2023-June 2023 at the following sites: Aspire Antonio Maria Lugo Academy, Aspire Berkley Maynard Academy, Aspire Richmond California College Preparatory Academy, Aspire Port City Academy, Aspire Titan Academy, Aspire Golden State Preparatory Academy, Aspire Triumph Technology Academy, Aspire East Palo Alto Charter School, Aspire Langston Hughes Academy, Aspire Gateway Academy, Aspire Alexander Twilight College Preparatory Academy, Aspire, Aspire River Oaks Charter School, Aspire Firestone Academy, Aspire Alexander Twilight Secondary Academy, Aspire Ollin University Preparatory Academy, Aspire Rosa Parks Academy, Aspire APEX Academy, Aspire Inskeep Academy, Aspire College Academy, Aspire Centennial College Preparatory Academy, Aspire Slauson Academy, Aspire Pacific Academy, and Aspire Richmond California College Preparatory Academy.

Effect:

The number of students who were claimed for attendance in 6 of 145 sampled days were not accurately supported. Attendance claimed over a six month period was not supported by monthly attendance reports.

Cause:

Manual errors in underlying data for reported program attendance resulted in errors in data submitted for program attendance.

Questioned Cost:

Questioned costs could not be calculated since the funding for this program is based on a pre-approved 3 year grant cycle and is not based on a per-ADA rate.

Recommendation:

This is a repeat of a finding in the previous year audit. We recommend that the Organization adequately train ASES program providers to ensure that reported attendance data is accurate and sufficiently supported. Furthermore, we recommend the Organization perform a secondary review to ensure there are no differences between the recorded attendance data and the supporting records.

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2023

Corrective Action Plan/Management's Response:

The error was caused because the attendance entered into our student information system (SIS) was not syncing properly with our internal platform that generates the monthly reports, resulting in discrepancies. As a result, we will transition away from using the internal platform and utilize an alternative report embedded in our SIS, along with conducting regular checks and training.

SECTION IV - FEDERAL COMPLIANCE FINDINGS

There were no findings for the year ended June 30, 2023.

ASPIRE PUBLIC SCHOOLS

STATUS OF PRIOR YEAR FINDINGS YEAR ENDED JUNE 30, 2023

SECTION V - STATUS OF PRIOR YEAR FINDINGS:

FINANCIAL STATEMENT FINDINGS

Finding & Recommendation	Current Status	Organization Explanation If Not Implemented
<p>2022-001. FINANCIAL CLOSE – CDDC #30000</p> <p>The financial close and review procedures were not adequate to detect financial statement misstatements in a timely manner.</p> <p>We recommend that the Organization re-define and enhance the financial monitoring procedures for monthly, quarterly, and year-end closing processes to ensure more monitoring of the financial records throughout the year to ensure that the year-end financial statements prepared are maintained in accordance with GAAP. A sufficient financial close and reconciliation process is vital in producing accurate and timely financial information, and to enable proper financial oversight. We recommend the Organization ensure immediate action is taken to ensure the financial accounts are reconciled and activity is correctly recorded in a timely manner.</p>	<p>No significant audit entries identified during the June 30, 2023 audit.</p>	<p>N/A</p>

ASPIRE PUBLIC SCHOOLS

STATUS OF PRIOR YEAR FINDINGS YEAR ENDED JUNE 30, 2023

STATE COMPLIANCE FINDINGS

<u>Finding & Recommendation</u>	<u>Current Status</u>	<u>Organization Explanation If Not Implemented</u>
<p>2022-001. Expanded Learning Opportunities Grant (ELO-G) – CDDC # 40000</p> <p>Other salaries totaling \$392,372 were erroneously coded to the ELO-G resource code. However, the Organization has qualifying paraprofessional salaries and related benefit expenses for the grant period in excess of the grant amount, and as a result, the error was related to expenditures recorded to the incorrect resource code.</p> <p>We recommend the Organization review all program activities during the financial close process to ensure the relevant allowable activities are recorded to each program.</p>	No similar items of noncompliance noted in the 2023 audit.	N/A
<p>2022-003. AFTER SCHOOL AND EDUCATION SAFETY PROGRAM (ASES)– CDDC # 40000</p> <p>Supporting documents for daily attendance records selected as part of our sample did not support the number of students served as reported to the CDE in 13 of 140 sampled days at the following sites: Aspire Monarch Academy, Aspire Rosa Parks Academy, Aspire Triumph Technology Academy, and Aspire Summit Charter Academy. Additionally, the ASES program at Aspire Summit Charter Academy was administered by a third party who did not provide any supporting records for the attendance claimed at that site.</p> <p>We recommend that the Organization adequately train ASES program providers to ensure that reported attendance data is accurate and sufficiently supported. Furthermore, we recommend the Organization perform a secondary review to ensure there are no differences between the recorded attendance data and the supporting records.</p>	<p>Not implemented. See repeat finding 2023-002.</p>	<p>The errors that were found during the 21-22 audit were related to manual entry errors, which has been corrected. The errors that were found in the 22-23 have a different root cause, which is related to technical issues.</p>

FEDERAL COMPLIANCE FINDINGS

There were no findings for the year ended June 30, 2022.

SUBJECT: California Montessori Project 2022-2023 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

Action: The superintendent is recommending that the board receive the 2022-2023 Annual Independent Financial Audit Report for the California Montessori Project (CMP).

RATIONALE/BACKGROUND:

Pursuant to Education Code 47604.32(d), the San Juan Unified School District (“District”), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by CMP.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

CliftonLarsonAllen LLP (the charter school’s independent auditor) has expressed its opinion on the financial statements of California Montessori Project – San Juan Campus that “the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.”

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

According to the CMP 2022-2023 audit report, ending cash on hand and in banks was \$4,263,891, total revenues equaled \$19,064,186 and total expenditures equaled \$17,720,744 for the period ending June 30, 2023. The audit report reflects net assets of \$7,110,210.

There were no findings and questioned costs related to the basic financial statements or state awards for the year ended June 30, 2023, or the prior year.

ATTACHMENT(S):

1. [California Montessori Project 2022-23 Audit Report](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Board of Education: 06/23/2020, 06/22/2021, 06/28/22, 06/27/2023

Superintendent’s Cabinet: 06/17/2024

FISCAL IMPACT:

N/A

PREPARED BY: Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
CHARTER SCHOOL NUMBER: 0776

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2023



CPAs | CONSULTANTS | WEALTH ADVISORS

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**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
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INDEPENDENT AUDITORS' REPORT

Board of Directors
 California Montessori Project
 San Juan Campus
 Carmichael, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of California Montessori Project – San Juan Campus (the School), a component of California Montessori Project (a California nonprofit public benefit corporation), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2023 the School adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-of-use asset and corresponding liability for all operating and finance leases with lease terms greater than one year. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Board of Directors
California Montessori Project
San Juan Campus

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Board of Directors
California Montessori Project
San Juan Campus

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The accompanying supplementary schedules as identified in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and, except for the portion marked "unaudited," was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Local Education Agency Organization Structure, which is marked "unaudited," has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 5, 2023 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness on the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Glendora, California
December 5, 2023

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023**

ASSETS

CURRENT ASSETS

Cash on Hand and in Banks	\$ 4,263,891
Accounts Receivable	178,270
Accounts Receivable - Federal and State Governments	5,091,015
Intercompany Receivable	239,476
Deposits and Prepaids	336,471
Total Current Assets	<u>10,109,123</u>

LONG-TERM ASSETS

Property, Plant, and Equipment, Net	622,436
Operating Right-of-Use Asset	8,178,481
Financing Right-of-Use Asset	52,404
Total Long-Term Assets	<u>8,853,321</u>
 Total Assets	 <u>\$ 18,962,444</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 2,234,491
Deferred Revenue	1,279,584
Current Lease Liability - Operating	622,534
Current Lease Liability - Financing	11,109
Total Current Liabilities	<u>4,147,718</u>

NONCURRENT LIABILITIES

Long-Term Lease Liability - Operating	7,662,804
Long-Term Lease Liability - Financing	41,712
Total Noncurrent Liabilities	<u>7,704,516</u>

NET ASSETS

Without Donor Restrictions - Capital Assets, Net of Related Debt	622,436
Without Donor Restrictions	<u>6,337,579</u>
Total Net Assets Without Donor Restrictions	6,960,015
With Donor Restrictions	150,195
Total Net Assets	<u>7,110,210</u>
 Total Liabilities and Net Assets	 <u>\$ 18,962,444</u>

See accompanying Notes to Financial Statements.

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023**

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
Revenue from State Sources:			
State Aid	\$ 10,012,088	\$ -	\$ 10,012,088
Other State Revenue	<u>3,421,906</u>	<u>-</u>	<u>3,421,906</u>
Total Revenue from State Sources	<u>13,433,994</u>	<u>-</u>	<u>13,433,994</u>
Revenue from Federal Sources	697,813	-	697,813
Revenue from Local Sources:			
In-Lieu Property Tax	3,730,730	-	3,730,730
Contributions	<u>1,080,439</u>	<u>-</u>	<u>1,080,439</u>
Other Local Revenue	<u>121,210</u>	<u>-</u>	<u>121,210</u>
Total Revenue from Local Sources	<u>4,932,379</u>	<u>-</u>	<u>4,932,379</u>
Net Assets Released from Restrictions	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Net Assets Released from Restrictions	19,064,186	-	19,064,186
EXPENSES			
Program Services	13,945,152	-	13,945,152
Management and General	<u>3,775,592</u>	<u>-</u>	<u>3,775,592</u>
Total Expenses	<u>17,720,744</u>	<u>-</u>	<u>17,720,744</u>
CHANGE IN NET ASSETS			
Net Assets - Beginning of Year	<u>5,616,573</u>	<u>150,195</u>	<u>5,766,768</u>
NET ASSETS - END OF YEAR	<u>\$ 6,960,015</u>	<u>\$ 150,195</u>	<u>\$ 7,110,210</u>

See accompanying Notes to Financial Statements.

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 1,343,442
Adjustments to Reconcile Change in Net Assets to Net Cash	
Provided by Operating Activities:	
Depreciation and Amortization	93,841
(Increase) Decrease in Assets:	
Accounts Receivable	(178,270)
Accounts Receivable - Federal and State Governments	(981,907)
Deposits and Prepaid Expenses	(223,033)
Intracompany Receivable	960,638
Operating Right-of-Use Asset	(8,178,481)
Increase (Decrease) in Liabilities:	
Accounts Payable	1,646,361
Deferred Revenue	534,226
Operating Lease Liability	<u>8,285,338</u>
Net Cash Provided by Operating Activities	<u>3,302,155</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Property, Plant, and Equipment	(11,285)
Net Cash Flows From Investing Activities	<u>(11,285)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Payments on Finance Leases	(5,406)
Net Cash Used by Financing Activities	<u>(5,406)</u>

NET CHANGE IN CASH AND CASH EQUIVALENTS

3,285,464

Cash and Cash Equivalents - Beginning of Year

978,427**CASH AND CASH EQUIVALENTS - END OF YEAR**\$ 4,263,891**SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION**

Cash Paid for Interest	\$ 912
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See accompanying Notes to Financial Statements.

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS**
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2023

	Program	Management and General	Total
Salaries and Wages	\$ 9,061,011	\$ 142,876	\$ 9,203,887
Pension Expense	1,056,211	32,666	1,088,877
Other Employee Benefits	543,111	14,965	558,076
Payroll Taxes	377,731	2,976	380,707
Legal Expenses	35,430	56,699	92,129
Instructional Materials	304,348	-	304,348
Other Fees for Services	805,572	2,790,169	3,595,741
Advertising and Promotion Expenses	-	-	-
Office Expenses	195,094	481	195,575
Occupancy Expenses	1,222,072	509,422	1,731,494
Travel Expenses	38,945	-	38,945
Conference and Meeting Expenses	180,481	-	180,481
Interest Expense	-	912	912
Depreciation Expense	66,014	22,004	88,018
Other Expenses	<u>59,132</u>	<u>202,422</u>	<u>261,554</u>
Total	<u>\$ 13,945,152</u>	<u>\$ 3,775,592</u>	<u>\$ 17,720,744</u>

See accompanying Notes to Financial Statements.

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

California Montessori Project (the Schools), a California nonprofit public benefit corporation, mission is to provide a quality, tuition-free Montessori education that challenges our students to reach their full potential. The California Montessori Project – San Juan Campus (the School) was approved in 2006 by the San Juan Unified School District (the District) to operate as a separate Charter. The School operates at three separate school sites (American River, Orangevale, and Carmichael) within the geographical boundaries of San Juan Unified School District. The American River School site is currently located in Fair Oaks, the Orangevale School site is currently located in Orangevale, and the Carmichael Campus School site is currently located in Carmichael. The School is an operating segment of California Montessori Project, Inc., a nonprofit corporation. The School is funded principally through the California Department of Education and the District. The School is governed by a Governing Board consisting of one Community Representative, two Business Representatives, one Montessori Representative, one Charter Representative, four Parent Representatives, one from each charter, and up to four District Representatives. In addition, the currently employed Superintendent(s) will sit on the Governing Board as non-voting member(s).

The District has granted the charter through June 30, 2027, subject to amendment and renewal. The charter may be revoked by the District only for material violations of the charter, failure to meet student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provisions of the law.

The School also has a memorandum of understanding with the sponsoring District whereby the Schools pay the District 1% of the Schools' per pupil Local Control Funding Formula revenues to provide administrative oversight.

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

Cash and Cash Equivalents

The School's cash and cash equivalents include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

The School's net asset with donor restrictions for the year ended and as of June 30, 2023 consist of \$150,195 of net assets purpose restricted for Prop 39 Clean Energy expenditures.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2023. Management believes that all receivables are fully collectible, therefore, no provisions for uncollectible accounts were recorded.

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful life of the asset.

Revenue Recognition

Amounts received from the California Department of Education are recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restrictions, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2023, the School has conditional grants of \$2,414,520 of which \$1,279,584 is recognized as deferred revenue in the statement of financial position.

Contributed Assets and Services

Contributions of donated noncash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair values in the period received.

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agencies of the School is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as a liability of the School. The compensated absences liability is reported on the statement of financial position. Employees of the School are paid for days or hours worked based upon Board approved schedules which include vacation. Sick leave is accumulated without limit for each employee at the equivalent rate of one day for each full month of service. Sick leave with pay is provided when employees are absent for health reasons, but accrued sick leave is not paid to employees at the end of employment and therefore, is not reported as a liability on the financial statements.

Income Taxes

California Montessori Project is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School files informational returns in the U.S. federal jurisdiction and the state of California.

Leases

The School leases school facilities and equipment and determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, and operating lease liabilities on the statement of financial position. Finance leases are included in financing ROU assets, and lease liabilities – financing on the statement of financial position.

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (Continued)

ROU assets represent the School's right to use an underlying asset for the lease term and lease liabilities represent the School's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, the School uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the School will exercise that option. The School has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or ROU assets on the statement of financial position.

The School has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

The School's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the School considers factors such as if the School has obtained substantially all of the rights to the underlying asset through exclusivity, if the School can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the School has elected to use a risk-free rate determined using a period comparable with that of the lease term for computing the present value of lease liabilities.

Adoption of New Accounting Standards

In February 2016, the FASB issued Accounting Standards Update 2016-02, *Leases* (ASC 842). The new standard increases transparency and comparability among organizations by requiring the recognition of ROU assets and lease liabilities on the statement of financial position. Most prominent of the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The School adopted the requirements of the guidance effective July 1, 2022 and has elected to apply the provisions of this standard to the beginning of the period of adoption with certain practical expedients available.

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Adoption of New Accounting Standards (Continued)

The School has elected to adopt the package of practical expedients available in the year of adoption. The School has elected to adopt the available practical expedient to use hindsight in determining the lease term and in assessing impairment of the School's ROU assets.

The School elected the available practical expedients to account for existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

In addition, the School elected the hindsight practical expedient to determine the lease term for existing leases.

As a result of the adoption of the new lease accounting guidance, the School recognized on July 1, 2022 a ROU asset at the carrying amount of the operating lease asset of \$8,858,411. The School also recognized on July 1, 2022 an operating lease liability of \$8,858,411 which represents the present value of the remaining lease payments discounted using the risk free rate as of July 1, 2022.

The standard had a material impact on the statement of financial position but did not have an impact on the statement of activities, nor the statement of cash flows. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

Evaluation of Subsequent Events

The School has evaluated subsequent events through December 5, 2023, the date these financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures are comprised of the following as of June 30, 2023:

Cash on Hand and in Banks	\$ 4,263,891
Accounts Receivable	5,269,285
Intercompany Receivable	239,476
Less: Donor Restrictions	(150,195)
Total	<u>\$ 9,622,457</u>

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2 LIQUIDITY AND AVAILABILITY (CONTINUED)

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities, and other obligations come due.

NOTE 3 CONCENTRATION OF CREDIT RISK

The School maintains bank accounts with numerous institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times, cash in these accounts may exceed the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash in banks.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. The School capitalizes all expenditures for land, buildings and equipment in excess of \$10,000. Depreciation expense was \$88,018 for the year ended June 30, 2023.

A summary of changes in property, plant, and equipment as of June 30, 2023 is as follows:

	June 30, 2022	Additions	Retirements	June 30, 2023
Leasehold Improvements	\$ 875,348	\$ 11,285	\$ -	\$ 886,633
Equipment	517,183	-	-	517,183
Less: Accumulated Depreciation	<u>(693,362)</u>	<u>(88,018)</u>	<u>-</u>	<u>(781,380)</u>
Total	<u>\$ 699,169</u>	<u>\$ (76,733)</u>	<u>\$ -</u>	<u>\$ 622,436</u>

NOTE 5 EMPLOYEE RETIREMENT

Multiemployer Defined Benefit Pension Plan

Qualified employees are covered under multiemployer defined benefit pension plans maintained by agencies of the state of California.

The risks of participating in these multiemployer defined benefit pension plans are different from single employer plans because: (a) assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the School choose to stop participating in the multiemployer plan, they may be required to pay a withdrawal liability to the plan. The School has no plans to withdraw from this multiemployer plan.

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2022, total STRS plan net assets are \$300 billion, the total actuarial present value of accumulated plan benefits is \$434 billion, contributions from all employers totaled \$6.513 billion, and the plan is 74.4% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary, and those hired after are required to contribute 9.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2023 was 19.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by State statute.

The School's contributions to STRS for the past three years are as follows:

<u>Year Ending June 30,</u>	Required Contribution	Percent Contributed
2021	\$ 864,997	100%
2022	932,037	100%
2023	1,088,877	100%

NOTE 6 FUNCTIONALIZED EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function(s). Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, depreciation, and amortization, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, interest, insurance, and other, which are allocated on the basis of estimates of time and effort.

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 LEASES – ASC 842

The School leases equipment as well as certain operating and office facilities for various terms under long-term, non-cancelable lease agreements. The leases expire at various dates through 2033.

The following table provides quantitative information concerning the School's lease for the year ended June 30, 2023:

Lease Costs

Finance Lease Costs:

Amortization of Right-Of-Use Assets	\$ 5,823
Interest on Lease Liabilities	912
Operating Lease Costs	<u>968,185</u>
Total Lease Costs	<u>\$ 974,920</u>

Other Information:

Cash paid for amounts included in the

measurement of lease liabilities:

Operating cash flows from finance leases	\$ 912
Operating cash flows from operating leases	\$ 861,328
Financing cash flows from finance leases	\$ 5,406
Right-of-use assets obtained in exchange for new finance lease liabilities:	\$ 58,227
Right-of-use assets obtained in exchange for new operating lease liabilities:	\$ 8,868,464
Weighted-average remaining lease term - finance leases	4.4 Years
Weighted-average remaining lease term - operating leases	10 Years
Weighted-average discount rate - finance leases	3.26%
Weighted-average discount rate - operating leases	3.26%

The School classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2023, is as follows:

<u>Year Ending June 30,</u>	<u>Financing Leases</u>	<u>Operating Leases</u>
2024	\$ 12,636	\$ 881,085
2025	12,636	900,843
2026	12,636	917,372
2027	12,636	936,835
2028	6,174	956,593
Thereafter	-	<u>5,167,805</u>
Total Lease Payments	<u>56,718</u>	<u>9,760,533</u>
Less: Interest	<u>(3,897)</u>	<u>(1,475,195)</u>
Present Value of Lease Liabilities	<u>\$ 52,821</u>	<u>\$ 8,285,338</u>

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 8 CONTINGENCIES, RISKS AND UNCERTAINTIES

The School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

SUPPLEMENTARY INFORMATION

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)
UNAUDITED**

The California Montessori – San Juan Campus (the School) is made up of three sites located in Fair Oaks, Orangevale, and Carmichael that are sponsored by the San Juan Unified School District. The School was approved by the District in 2006 to operate as a separate Charter. The School is governed by a Governing Board consisting of one Community Representative, two Business Representatives, one Montessori Representative, one Charter Representative, four Parent Representatives, one from each charter, and up to four District Representatives. In addition, the currently employed Superintendent(s) will sit on the Governing Board as nonvoting member(s).

The District has granted the charter through June 30, 2027, subject to amendment and renewal. The charter may be revoked by the District only for material violations of the charter, failure to meet student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provisions of the law.

Charter number is: 0776

The Board of Directors and the Administrators as of the year ended June 30, 2023 were as follows:

<u>Member</u>	<u>Office</u>	<u>Term Expires (3-Year Term)</u>
Tracey Weinstein	Charter Representative and Board Chair	June 2023
Julia Sweeney	Business Representative	June 2024
Bob Lewis	Business Representative	June 2023
Amber Busby	Community Representative	June 2024
Mickey Slamkowski	Montessori Representative	June 2024
Gabrielle Renee Dall	San Juan Parent Representative	June 2024
Marwa Helmy	Capitol Parent Representative	June 2023
Ricardo Reyes	Elk Grove Parent Representative	June 2025
Jodi Mottashed	Shingle Springs Parent Representative	June 2023

<u>ADMINISTRATORS</u>	
Brett Barley	President
Carrie Klagenberg	Governing Board Secretary

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

	<u>Requirement</u>	<u>Actual</u>	<u>Traditional Calendar Days</u>	<u>Status</u>
Transitional Kindergarten	36,000	46,080	179	In Compliance
Kindergarten	36,000	46,080	179	In Compliance
Grade 1	50,400	55,695	179	In Compliance
Grade 2	50,400	55,695	179	In Compliance
Grade 3	50,400	55,695	179	In Compliance
Grade 4	54,000	55,695	179	In Compliance
Grade 5	54,000	55,695	179	In Compliance
Grade 6	54,000	55,695	179	In Compliance
Grade 7	54,000	59,025	179	In Compliance
Grade 8	54,000	59,025	179	In Compliance

See accompanying Notes to Supplementary Information.

(20)

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS**
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades TK/K-3	735.95	736.47	736.44	736.87
Grades 4-6	405.70	405.86	406.07	406.20
Grades 7-8	168.45	168.63	168.70	168.85
ADA Totals	<u>1,310.10</u>	<u>1,310.96</u>	<u>1,311.21</u>	<u>1,311.92</u>

See accompanying Notes to Supplementary Information.

(21)

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

June 30, 2023 Annual Financial Report Net Assets	\$ 7,028,246
Adjustments and Reclassifications:	
Increase (Decrease) in Net Assets	
Cash on Hand and in Banks	(100,000)
Accounts Receivable	100,000
ROU Asset	(1,228,181)
Lease Liability	1,331,064
Accounts Payable	<u>(20,918)</u>
Net Adjustments and Reclassifications	<u>81,964</u>
June 30, 2023 Audited Financial Statement Net Assets	<u>\$ 7,110,210</u>

See accompanying Notes to Supplementary Information.

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by School and whether School complied with the provisions of the Education Code.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
*GOVERNMENT AUDITING STANDARDS***

Board of Directors
California Montessori Project
San Juan Campus
Carmichael, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of California Montessori Project – San Juan Campus (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated December 5, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Board of Directors
California Montessori Project
San Juan Campus

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
December 5, 2023



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE

Board of Directors
 California Montessori Project
 San Juan Campus
 Carmichael, California

Report on Compliance

Opinion on State Compliance

We have audited California Montessori Project's (the School) compliance with the types of compliance requirements applicable to the School described in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2023. The School's applicable State compliance requirements are identified in the table below.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the School for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School's state programs.

Board of Directors
California Montessori Project
San Juan Campus

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Board of Directors
 California Montessori Project
 San Juan Campus

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable ¹
After/Before School Education and Safety Program	Not Applicable ²
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable ³
Immunizations	Not Applicable ⁴
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable ⁵
Career Technical Education Incentive Grant (CTEIG)	Not Applicable ⁶
Transitional Kindergarten	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable ⁷
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable ⁸

Not Applicable¹: The School did not have any expenditures for California Clean Energy Jobs Act in the year under audit or a completed project between 12 and 15 months prior to any month in the audit year.

Not Applicable²: The School did not operate an after or before school program component of this grant.

Not Applicable³: The School did not report ADA pursuant to Education Code section 51749.5.

Not Applicable⁴: The School did not have any charter school subject to audit of immunizations as listed in the California Department of Public Health (CDPH) website as listed in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Not Applicable⁵: The Schools did not have any expenditures for ELO-G in the year under audit.

Not Applicable⁶: The School did not receive a CTEIG allocation for the audit year.

Not Applicable⁷: The School did not report more than 20% of its ADA as generated through nonclassroom-based instruction (independent study).

Not Applicable⁸: The School did not receive Charter School Facility Grant Program funding for the year audited.

Board of Directors
California Montessori Project
San Juan Campus

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
December 5, 2023

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards* or the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

**CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

There were no findings and questioned costs related to the basic financial statements or state awards for the prior year.



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SUBJECT: Gateway International School 2022-2023 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

Action: The superintendent is recommending that the board receive the 2022-2023 Annual Independent Financial Audit Report for Gateway International School (GIS).

RATIONALE/BACKGROUND:

Pursuant to Education Code 47604.32(d), the San Juan Unified School District (“District”), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by GIS.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

Gilbert CPAs (the charter school’s independent auditor) has expressed its opinion on the financial statements of Gateway Community Charters (“the Organization”) that “the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.”

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

According to the Organization’s 2022-2023 audit report, GIS’s ending cash and cash equivalent was \$8,117,409, total revenues equaled \$11,184,428 and total expenditures equaled \$9,818,428 for the period ending June 30, 2022. The audit report reflects net assets for GIS of \$10,977,181.

Gateway Community Charters (GCC), the parent corporation for GIS, governs nine charters with combined ending cash and cash equivalent as of June 30, 2023, of \$64,254,789, net assets of \$110,645,268, and maintains a \$3 million line of credit through Wells Fargo. GCC did not have an outstanding balance on the line of credit as of June 30, 2023.

There were findings or questioned costs related to the basic financial statements for the year ended June 30, 2023, that resulted in audit adjustments related to cash, fixed assets, payables and state aid revenue recognition. These findings were attributed to deficiencies in the monthly cash reconciliation process and errors in recording accounts payable and expenditures attributable to the fiscal year. This also affected the fixed asset encumbrances. Corrective action plans were initiated to correct these deficiencies. The prior year finding for a different GCC charter was corrected in the year ended June 30, 2023.

ATTACHMENT(S):

1. [Gateway Community 2022-23 Audit Report](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Board of Education: 06/23/2020, 06/22/2021, 06/28/2022, 06/27/2023

Superintendent’s Cabinet: 06/17/2024

FISCAL IMPACT:

N/A

PREPARED BY: Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

GATEWAY COMMUNITY CHARTERS

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT

**YEAR ENDED
JUNE 30, 2023**

COMMUNITY COLLABORATIVE CHARTER SCHOOL (CCCS)
Charter Number: 0699

COMMUNITY OUTREACH ACADEMY (COA)
Charter Number: 0561

FUTURES HIGH SCHOOL (FHS)
Charter Number: 0560

SACRAMENTO ACADEMIC & VOCATIONAL ACADEMY (SAVA)
Charter Number: 0878

SACRAMENTO ACADEMIC & VOCATIONAL ACADEMY - SCUSD (SAVA - SCUSD)
Charter Number: 1948

HIGHER LEARNING ACADEMY (HLA)
Charter Number: 0862

GATEWAY INTERNATIONAL SCHOOL (GIS)
Charter Number: 1563

EMPOWERING POSSIBILITIES INTERNATIONAL CHARTER (EPIC)
Charter Number: 1746

SACRAMENTO ACADEMIC & VOCATIONAL ACADEMY - EGUSD (SAVA - EGUSD)
Charter Number: 1949

GATEWAY COMMUNITY CHARTERS

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INDEPENDENT AUDITOR'S REPORT

**To the Board of Directors
Gateway Community Charters
McClellan, California**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Gateway Community Charters (the Organization), a California non-profit public benefit corporation, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Supplementary Information, as listed in the Table of Contents, as required by the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and

relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Gilbert CPAs

**GILBERT CPAs
Sacramento, California**

December 15, 2023

GATEWAY COMMUNITY CHARTERS

STATEMENT OF FINANCIAL POSITION JUNE 30, 2023

ASSETS

CURRENT ASSETS:

Cash and cash equivalents	\$ 64,254,789
Accounts receivable	10,414,968
Prepaid expenses	<u>585,530</u>
Total current assets	75,255,287

INVESTMENTS

7,597,035

PROPERTY AND EQUIPMENT, NET

53,086,589

RIGHT-OF-USE ASSETS - OPERATING LEASES

24,466,498

DEPOSITS

275,387

TOTAL ASSETS

\$ 160,680,796

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts payable	\$ 2,856,693
Due to other governments	1,921,521
Accrued expenses	4,071,613
Deferred revenue	1,560,194
Lease liabilities - operating leases, current	2,499,116
Debt, current	<u>455,049</u>
Total current liabilities	13,364,186

LEASE LIABILITIES - OPERATING LEASES, NET

22,427,323

DEBT, NET

14,244,019

TOTAL LIABILITIES

50,035,528

NET ASSETS:

Net assets without donor restrictions:

Undesignated	90,125,895
Board designated	<u>4,250,000</u>
Net assets without donor restrictions	94,375,895
With donor restrictions	<u>16,269,373</u>
Total net assets	<u>110,645,268</u>

TOTAL LIABILITIES AND NET ASSETS

\$ 160,680,796

The accompanying notes are an integral part of these financial statements.

GATEWAY COMMUNITY CHARTERS**STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023****NET ASSETS WITHOUT DONOR RESTRICTIONS:****SUPPORT, REVENUE, AND GAINS:**

Federal revenue	\$ 12,178,837
State revenue:	
State aid portion of general purpose funding	58,557,408
All other state revenue	20,886,103
Local revenue:	
Cash in-lieu of property taxes	10,638,129
Investment and interest income	1,216,741
All other local revenue	1,770,963
Net assets released from restrictions	<u>2,291,018</u>
Total support, revenue, and gains	<u>107,539,199</u>

EXPENSES AND LOSSES:

Program services:	
Educational programs	80,249,100
Supporting services:	
General and administrative	<u>12,749,475</u>
Total expenses	<u>92,998,575</u>
Loss on the disposal of fixed assets	<u>1,837</u>
Total expenses and losses	<u>93,000,412</u>

INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS 14,538,787**NET ASSETS WITH DONOR RESTRICTIONS:**

State revenue	12,113,762
Private grants and contributions	126,573
Net assets released from restrictions	<u>(2,291,018)</u>

INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS 9,949,317**INCREASE IN NET ASSETS** 24,488,104**NET ASSETS, Beginning of Year** 86,157,164**NET ASSETS, End of Year** \$ 110,645,268

GATEWAY COMMUNITY CHARTERS

STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2023

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
	<u>Educational programs</u>	<u>General and administrative</u>	
Certificated salaries	\$ 29,408,841	\$ 215,593	\$ 29,624,434
Classified salaries	9,263,958	3,382,377	12,646,335
Employee benefits	15,035,528	1,664,435	16,699,963
Books and supplies	7,077,799	646,949	7,724,748
Subagreements for services	5,071,139	291,877	5,363,016
Travel and conferences	356,075	73,487	429,562
Dues and memberships	128,262	38,116	166,378
Insurance		485,673	485,673
Utilities, operations, and housekeeping services		1,301,579	1,301,579
Rental, leases, repairs, noncapitalized improvements	3,612,482	1,828,197	5,440,679
Professional services, advertising, audit fees, catering, health permits, and legal fees	3,341,810	809,076	4,150,886
Field trips	305,726		305,726
Licensing software and online services	1,596,161	134,394	1,730,555
Special education costs	157,572	1,667,345	1,824,917
Communications and postage	1,494,080	147,245	1,641,325
Depreciation and amortization	3,091,036	63,132	3,154,168
Interest	<u>308,631</u>		<u>308,631</u>
 Total	 <u>\$ 80,249,100</u>	 <u>\$ 12,749,475</u>	 <u>\$ 92,998,575</u>

GATEWAY COMMUNITY CHARTERS

STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase in net assets	\$ 24,488,104
Adjustments to reconcile to net cash provided by operating activities:	
Depreciation and amortization	3,154,168
Net realized/unrealized gain on investments	(519,890)
Loss on disposal of property and equipment	1,837
Reduction in carrying amount of right-of-use assets - operating leases	2,310,609
Changes in:	
Accounts receivable	4,972,945
Prepaid expenses	122,947
Deposits	(31,591)
Accounts payable	(228,952)
Due to other governments	(1,823,588)
Accrued expenses	920,252
Deferred revenue	(710,702)
Lease liabilities - operating leases	<u>(1,850,668)</u>
Net cash provided by operating activities	<u>30,805,471</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchases of investments	(1,244,200)
Sale of investments	1,115,741
Purchases of property and equipment	<u>(3,366,344)</u>
Net cash used by investing activities	<u>(3,494,803)</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Principal payments on debt	<u>(436,993)</u>
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NET INCREASE IN CASH AND CASH EQUIVALENTS 26,873,675

CASH AND CASH EQUIVALENTS, Beginning of Year 37,381,114

CASH AND CASH EQUIVALENTS, End of Year \$ 64,254,789

NON-CASH INVESTING ACTIVITIES:

Right-of-use assets upon adoption of ASC 842	\$ 22,199,389
Right-of-use assets acquired through operating lease liabilities	<u>\$ 4,577,718</u>
Property and equipment financed through accounts payable	<u>\$ 296,657</u>

CASH PAID FOR INTEREST \$ 308,631

The accompanying notes are an integral part of these financial statements.

GATEWAY COMMUNITY CHARTERS

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2023

1. OPERATIONS

Gateway Community Charters (the Organization) is a tax-exempt non-profit public benefit corporation that was established in 2003. The Organization governs nine unique charter schools. Five charter schools (CCCS, COA, FHS, SAVA, and HLA) were originally authorized by Grant Joint Union High School District (now Twin Rivers Unified School District). Gateway International School (GIS) is authorized by the San Juan Unified School District. Empowering Possibilities International Charter is authorized by the Yolo County Office of Education. Sacramento Academic & Vocational Academy - SCUSD is authorized by the Sacramento City Unified School District. Sacramento Academic & Vocational Academy - EGUSD is authorized by the Elk Grove Unified School District. The charter schools are as follows:

- Community Collaborative Charter School (CCCS)
- Community Outreach Academy (COA)
- Futures High School (FHS)
- Sacramento Academic & Vocational Academy (SAVA – TRUSD)
- Sacramento Academic & Vocational Academy – SCUSD (SAVA – SCUSD)
- Higher Learning Academy (HLA)
- Gateway International School (GIS)
- Empowering Possibilities International Charter (EPIC)
- Sacramento Academic & Vocational Academy – EGUSD (SAVA – EGUSD)

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation – The financial statements are prepared on the accrual basis of accounting and in conformity with professional standards applicable to not-for-profit entities. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Cash and cash equivalents – For financial statement purposes, the Organization considers investments with maturity at purchase of three months or less to be cash equivalents.

Accounts receivable represent amounts of which the Organization has an unconditional right to receive. Accounts receivable are stated at the amount management expects to be collected from the outstanding balance.

Investments are recorded at fair value. Unrealized gains and losses from the fluctuation of market value and realized gains and losses from the sale of investments are reflected in the statement of activities.

Property and equipment with a value greater than \$5,000 are capitalized at cost or fair value on the date of receipt in the case of donated property, and depreciated using the straight-line method over their estimated useful lives, which range from three to thirty years. Leasehold improvements are amortized over the lease term (including options) or the useful life. Major additions are capitalized, and repairs and maintenance that do not improve or extend the life of the assets are expensed. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts, with the resulting gain or loss reflected in the statement of activities.

GATEWAY COMMUNITY CHARTERS

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2023

Leases – The Organization determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the statement of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term, and ROU assets are also adjusted for prepaid or accrued rent. The Organization uses the rate implicit in the lease if it is determinable. When the rate implicit in the lease is not determinable, the Organization has made an accounting policy election to use the risk-free rate at the lease commencement date, in lieu of its incremental borrowing rate to discount future lease payments. Operating lease expense is recognized on a straight-line basis over the lease term. Lease terms may include options to renew, extend or terminate to the extent they are reasonably certain to be exercised. The Organization does not report ROU assets and leases liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

Revenue recognition – Program service fees are recognized as revenue when the services are performed. Payments received in advance are deferred to the applicable period in which the related services are performed.

The Organization receives grant funds that are considered conditional contributions and are not recorded or recognized until the applicable condition has been met, generally expenditure on costs allowable under the grant agreement, or satisfaction of performance obligations. Amounts received are recognized as revenue in the applicable period in which the qualifying expenses are incurred in compliance with specific grant provisions. Funds received in excess of expenses incurred are recorded as deferred revenue. At June 30, 2023, \$1,560,194 of grant funds are included in deferred revenue to be recognized in future periods. Additionally, as of June 30, 2023, the Organization had \$5,528,216 of conditional contributions available to be recognized in revenue in future periods under such grants. The terms of the related contracts expire at various times from 2024 to 2026. In some cases, the Organization may not be able to access the full amount available under the agreement based on its activities and level of expenditures.

Contributions are recognized when cash, or other assets, or an unconditional promise to give is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met.

Donor-restricted contributions are reported as increases in net assets without restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Restricted contributions that were initially classified as conditional due to a qualifying expense barrier are recognized as net assets without donor restrictions since the restriction is met simultaneously when the condition is released and the revenue is recognized.

Functional allocation of expenses – The cost of providing educational programs and other activities has been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited. The expenses that are allocated include rental, leases, repairs, noncapitalized improvements, and utilities, operations, and housekeeping services, and depreciation, which are allocated on a square footage basis, as well as salaries and wages, employee benefits, professional services, advertising, audit fees, catering, health

GATEWAY COMMUNITY CHARTERS

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2023

permits, and legal fees, communications and postage, dues and memberships, travels and conferences, books and supplies, field trips, and special education costs, which are allocated on the basis of estimates of time and effort.

Income taxes – The Organization is publicly supported and has received tax-exempt status under Internal Revenue Code Section 501(c)(3) and Section 23701(d) of the California Revenue and Taxation Code. There is no unrelated taxable income and, accordingly, there is no provision for income taxes in these financial statements. The Organization has applied the accounting principles related to accounting for uncertainty in income taxes and has determined that there is no material impact on the financial statements.

Use of estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Recent accounting pronouncements – Effective July 1, 2022, The Organization adopted Accounting Standards Codification (ASC) 842, Leases, using the modified retrospective approach with July 1, 2022 as the date of initial adoption. ASC 842 is intended to improve financial reporting of lease transactions by requiring entities that lease assets to recognize assets and liabilities for the rights and obligations created by leases that extend more than 12 months. Key provisions in this guidance include additional disclosures surrounding the amount, timing, and uncertainty of cash flows arising from leases. For leases existing at the transition date, The Organization applied the package of three transition practical expedients and therefore did not reassess whether an arrangement is or contains a lease, did not reassess lease classification, and did not reassess what qualifies as an initial direct cost. Additionally, The Organization applied the practical expedient to use hindsight for the purpose of determining the lease term.

Under the modified retrospective approach, the adoption of ASC 842 resulted in the recognition of ROU assets and lease liabilities of \$22,199,389 as of July 1, 2022. There is no cumulative effect adjustment to net assets at the transition date.

Subsequent events have been reviewed through December 15, 2023, the date the financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2023 that require recognition or disclosure in the financial statements.

3. LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization's financial assets available within one year of the statement of financial position date for general expenditure are as follows at June 30, 2023:

Current financial assets

Cash and cash equivalents	\$ 64,254,789
Accounts receivable	<u>10,414,968</u>
Total financial assets, available within one year	<u>74,669,757</u>

Less:

Amounts unavailable for general expenditures within one year, due to:

GATEWAY COMMUNITY CHARTERS

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2023

Restrictions by board designations	(4,250,000)
Restrictions by donors for purpose	<u>(16,269,373)</u>
Total financial assets available for general expenditures within one year	<u>\$ 55,078,199</u>

The Organization strives to maintain a reserve equivalent of 4-6 months of operating expenses. The California Department of Education currently requires a mandatory minimum 3% of operating expenditure reserve. The Organization well exceeds this requirement and maintains a healthy reserve.

4. CASH AND CASH EQUIVALENTS

The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. At June 30, 2023, the book balance totaled \$535,645 of which there was a bank balance of \$562,161 that was held at one commercial bank. The bank balance exceeded the insured amount by the Federal Deposit Insurance Corporation (FDIC) by \$312,161. The Organization has not experienced any losses in such accounts. Management believes the Organization is not exposed to any significant credit risk related to cash and cash equivalents.

The Organization also maintains cash in the County Treasury. The County pools these funds with those of other educational organizations in the county and invests the cash. These pooled funds are carried at cost which approximates fair value. The fair value of the Organization's deposits in this pool as of June 30, 2023, as provided by the pool sponsor, was approximately \$63,719,144. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized.

5. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2023 is \$10,414,968. The balances are due entirely from grantor government agencies. Management deems all receivables to be collectible and no provision for doubtful accounts is recorded.

GATEWAY COMMUNITY CHARTERS

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2023

6. INVESTMENTS

Investments are at fair value and consist of the following at June 30, 2023:

Mutual funds	\$ 355,049
Government obligations	557,490
Municipal bonds	146,865
Corporate obligations	1,929,662
Corporate stocks	4,276,061
Real estate investment trusts	<u>331,908</u>
Total	<u>\$ 7,597,035</u>

Investment income for the year ended June 30, 2023 was as follows:

Dividends and interest from investments	\$ 147,504
Interest from cash held in County Treasury	549,347
Net realized/unrealized gain	<u>519,890</u>
Total	<u>\$ 1,216,741</u>

7. FAIR VALUE MEASUREMENTS

Fair value is a market-based measurement, not an entity-specific measurement. For some assets and liabilities, observable market transactions or market information might be available. For other assets and liabilities, observable market transactions and market information might not be available.

However, the objective of a fair value measurement in both cases is the same—to estimate the price at which an orderly transaction to sell the asset or to transfer the liability would take place between market participants at the measurement date under current market conditions (that is, an exit price at the measurement date from the perspective of a market participant that holds the asset or owes the liability).

In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that prioritizes observable and unobservable inputs is used to measure fair value into three broad levels, as follows:

- Level 1 Inputs Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.
- Level 2 Inputs Inputs other than quoted prices in active markets that are observable either directly or indirectly.
- Level 3 Inputs Unobservable inputs for the asset or liability.

When a price for an identical asset or liability is not observable, a reporting entity measures fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. Because fair value is a market-based measurement, it is measured using the assumptions that market participants would use when pricing the asset or liability, including assumptions about risk. As a result, a reporting entity's intention to hold an asset or to settle or otherwise fulfill a liability is not relevant when measuring fair value.

GATEWAY COMMUNITY CHARTERS

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2023

Following is a description of the valuation methods used for assets measured at fair value. There have been no changes in methodologies used at June 30, 2023.

Corporate stocks and mutual funds: Valued using quoted market prices which are available on an active market.

Municipal and corporate bonds, real estate investments trusts, and U.S. government securities and obligations: Valued at the closing price reported on the active market on which individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table set forth by level, within the fair value hierarchy, the Organization's assets at fair value as of June 30, 2023:

	Assets at Fair Value			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 355,049			\$ 355,049
Government obligations		\$ 557,490		557,490
Municipal bonds		146,865		146,865
Corporate obligations		1,929,662		1,929,662
Corporate stocks	4,276,061			4,276,061
Real estate investment trusts		331,908		331,908
Total assets at fair value	\$ 4,631,110	\$ 2,965,925	\$ _____	\$ 7,597,035

8. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2023:

Land	\$ 1,932,945
Buildings, building improvements, and leasehold improvements	60,532,068
Furniture and equipment	5,572,085
Construction in progress	918,861
Subtotal	68,955,959
Less accumulated depreciation and amortization	(15,869,370)
Property and equipment, net	\$ 53,086,589

Depreciation and amortization expense for the year ended June 30, 2023 totaled \$3,154,168.

GATEWAY COMMUNITY CHARTERS

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2023

9. LINE OF CREDIT

The Organization has a line of credit in the amount of \$3,000,000 secured by a first lien security interest in the Organization's Wells Fargo investment account. The stated interest rate is equal to 1% below the lender's prime rate, and at no time shall be less than 1.00% per annum. Minimum interest only payments are due monthly, and the line of credit is scheduled to mature in July 2026, at which time any unpaid principal is due. There was no outstanding balance as of June 30, 2023.

10. DEBT

In January 2014, the Organization was approved and executed a Memorandum of Understanding for funding under the California Charter School Facilities State Prop 1D Program for Higher Learning Academy. The terms of the agreements provide that 50% of the Prop 1D funding consists of a grant, and the remaining 50% is a local match which will be repaid to the State as a loan. The Organization was not required to make repayments on the match until the completion of the facility project, at which point the repayment terms were determined. The facility project was completed during the year ended June 30, 2019. Beginning August 2019, the loan bears interest at 2% and interest and principal payments of \$68,685 are due annually in the months of August through January and March through May. As of June 30, 2023, the outstanding obligation was \$10,415,475. Final maturity is in 2048.

In January 2014, the Organization was approved and executed a Memorandum of Understanding for funding under the California Charter School Facilities State Prop 1D Program for Futures High School. The terms of the agreements provide that 50% of the Prop 1D funding consists of a grant, and the remaining 50% is a local match which will be repaid to the State as a loan. The Organization was not required to make repayments on the match until the completion of the facility project, at which point the repayment terms were determined. The facility project was completed during the year ended June 30, 2019. Beginning August 2019, the loan bears interest at 2% and interest and principal payments of \$68,685 are due annually in the months of August through January and March through May. As of June 30, 2023, the outstanding obligation was \$4,283,593. Final Maturity is in 2048.

Future maturities of the debt are as follows:

<u>Year Ending June 30,</u>	
2024	\$ 455,049
2025	464,227
2026	473,593
2027	483,145
2028	492,893
Thereafter	<u>12,330,161</u>
Total	<u>\$ 14,699,068</u>

GATEWAY COMMUNITY CHARTERS

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2023

11. LEASES

The Organization leases facilities, land, and equipment under various non-cancellable operating lease agreements with various terms and various dates through 2041, which are included in the statement of financial position as of June 30, 2023, as ROU assets and operating lease liabilities of \$24,466,498 and \$24,926,439, respectively. The Organization included options to extend the agreements as part of the ROU assets and lease liabilities based on if the options were deemed reasonably certain to be exercised. Total operating lease expense under these agreements was \$3,435,834 for the year ended June 2023. Cash paid for amounts included in the measurement of operating lease liabilities totaled \$2,970,377 for the year ended June 30, 2023.

The ROU asset and operating lease liability were calculated using a risk-free discount rate. The weighted average discount rate associated with these operating leases as of June 30, 2023, was 2.99%.

At June 30, 2023, the weighted average remaining lease term for all operating leases was 10.44 years.

Scheduled future minimum payments for these leases are as follows:

<u>Year Ending June 30,</u>	
2024	\$ 3,200,123
2025	3,266,014
2026	2,539,129
2027	2,521,840
2028	2,531,886
Thereafter	<u>15,299,094</u>
Total lease payments	29,358,088
Less: Interest	<u>(4,431,649)</u>
Present value of lease liabilities	<u>\$ 24,926,439</u>

The Organization has one lease agreement that includes variable payments based on annual enrollment projects, which are submitted annually and not determinable at the lease commencement and are not included in the measurement of the lease assets and liabilities. Variable lease payments totaled \$312,240 in the year ended June 30, 2023.

Short-term lease costs not included in the measurement of the lease assets and liabilities totaled \$42,350 in the year ended June 30, 2023.

12. NET ASSETS

Net assets with board designations

In June 2011, the Organization's Board of Directors approved a Committed Facility Acquisition and Improvement reserve designation for three of the schools: Community Outreach Academy (\$2,000,000), Community Collaborative Charter School (\$750,000) and Futures High School

GATEWAY COMMUNITY CHARTERS

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2023

(\$1,500,000), totaling \$4,250,000 reserve of net assets without donor restrictions. The board designated reserve was established to support future facility acquisition, maintenance and building improvement costs and is also intended to mitigate potential risk of long-term lease agreements. At June 30, 2023, these reserve designations are maintained in the specified charter school net assets and the funds may not be used or re-designated without formal action by the Organization's Board of Directors.

Net assets with donor restrictions

At June 30, 2023, net assets with donor restrictions consisted of unexpended grants restricted for various purposes. Net assets with donor restrictions are to be used for the following purposes:

Expanded learning opportunities (ELO) program	\$ 3,510,956
Educator effectiveness	353,157
CA community schools' partnership program (CCSPP) - planning grant	166,438
A-G access/success grant	450,128
A-G learning loss mitigation grant	358,563
Ethnic studies professional development	44,537
Learning recovery emergency block grant	7,551,061
Arts, music, and instructional materials block grant	2,582,299
Instructional materials	623,134
School athletic programs	22,461
MTSS professional development	<u>606,639</u>
Total	<u>\$ 16,269,373</u>

13. RETIREMENT PLANS

Qualified employees are eligible to participate in a CalPERS Supplemental Income 457 Plan. The plan is funded entirely by voluntary employee contributions.

Qualified employees are also covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Classified employees are members of the California Public Employees' Retirement System (CalPERS), and certificated employees are members of the California State Teachers' Retirement System (CalSTRS).

California Public Employees' Retirement System (CalPERS)

Plan name:	California Public Employees' Retirement System (CalPERS) State & Schools
Plan's EIN:	94-6207465
Market value of assets:	\$79,386
Actuarial accrued liability:	\$113,795
Funded status:	At least 65% funded

The actuarial value of assets and accrued liability are expressed in millions and valued as of June 30, 2021 with a measurement date of June 30, 2022, the most recent information available.

GATEWAY COMMUNITY CHARTERS

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2023

Plan Description

The Organization participates in the Schools Pool (the CalPERS Plan), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. CalPERS acts as a common investment and administrative agent for participating entities within the State of California. CalPERS issues a publicly available financial report that includes financial statements and required supplementary information for this plan. This report is available online at www.calpers.ca.gov.

Benefits Provided

The benefits for the CalPERS Plan are established by contract, in accordance with the provisions of the California Public Employees' Retirement Law (PERL). The benefits are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The California Public Employees' Pension Reform Act of 2013 (PEPRA) made significant changes to the benefit structure that primarily affect members first hired to perform CalPERS creditable activities on or after January 1, 2013. As a result of PEPRA, the CalPERS Plan has two benefit structures: 1) CalPERS 2% at 55 – Members first hired on or before December 31, 2012, to perform CalPERS creditable activities, and 2) CalPERS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalPERS creditable activities. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 50 with a minimum of five years of CalPERS-credited service, while members hired after January 1, 2013, must be at least age 52 with a minimum of five years of service.

Contributions

Section 20814(c) of the PERL requires that the employer contribution rates for all employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Contribution rates for the CalPERS Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The CalPERS Plan's actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Classic plan members, defined as a member who joined CalPERS prior to January 1, 2013, are required to contribute 7% of their salary. New members who joined CalPERS for the first time on or after January 1, 2013 are required to contribute 8% of their salary. The required employer contribution rate for the fiscal year ended June 30, 2023 was 25.37% of annual payroll and total contributions were \$3,200,940. The contribution requirements of the plan members are established by state statute. For the fiscal year 2024, the Organization is required to contribute 26.68% of annual payroll.

California State Teachers' Retirement System (CalSTRS):

Plan name:	California State Teachers' Retirement System (CalSTRS)
Plan's EIN:	94-6291617
Actuarial value of assets:	\$257,537
Actuarial accrued liability:	\$346,089
Funded status:	65-80% funded

The actuarial value of assets and accrued liability are expressed in millions and are valued and measured as of June 30, 2022, the most recent actuarial valuation date.

GATEWAY COMMUNITY CHARTERS

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2023

Plan Description

The Organization participates in the State Teachers' Retirement Plan (the CalSTRS Plan), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. CalSTRS acts as a common investment and administrative agent for participating entities within the State of California. CalSTRS issues a publicly available financial report that includes financial statements and required supplementary information for this plan. This report is available online at www.calstrs.com.

Benefits Provided

The benefits for the CalSTRS Plan are established by contract, in accordance with the provisions of the State Teachers' Retirement Law. Benefits are based on members' years of service, age, final compensation, and a benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The PEPRA made significant changes to the benefit structure that primarily affect members first hired to perform CalSTRS creditable activities on or after January 1, 2013. As a result of PEPRA, the CalSTRS Plan has two benefit structures: 1) CalSTRS 2% at 60 – Members first hired on or before December 31, 2012, to perform CalSTRS creditable activities, and 2) CalSTRS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalSTRS creditable activities. The 2 percent, also known as the age factor, refers to the percentage of final compensation received as a retirement benefit for each year of service credit. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 60 with a minimum of five years of CalSTRS-credited service, while members hired after January 1, 2013, must be at least age 62 with five years of service.

Contributions

Assembly Bill 1469 (AB 1469), signed into law as a part of the State of California's (the State) 2014-15 budget, increases contributions to the CalSTRS Plan from members, employers, and the State over seven years, effective July 1, 2014. Starting with the fiscal year 2021-22 there may be additional annual adjustments not to exceed a maximum amount of 20.25%. Active plan members are required to contribute 10.205% or 10.25 % of their salary, depending on when they were hired. The required employer contribution rate for the fiscal year ended June 30, 2023, was 19.10% of annual payroll and total contributions were \$5,241,174. For the fiscal year 2024, the Organization is required to contribute 19.10% of annual payroll.

14. JOINT VENTURE

The Organization participates in a joint venture under a joint powers agreement (JPAs) with the California Charter School Joint Powers Authority, doing business as CharterSAFE (SAFE).

SAFE arranges for and provides workers' compensation, property, and liability insurance coverage for their members, respectively. The JPA is governed by boards consisting of a representative from each member. The board controls the operations of the JPA, including selection of management and approval of operating budgets, independent of any influence by the member beyond their representation on the board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the JPA.

GATEWAY COMMUNITY CHARTERS

NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2023

Complete separate financial statements for the JPA may be obtained from:

SAFE 250 E. 1st Street, Suite 1000, Los Angeles, California 90012

Condensed audited financial information available of SAFE is as follows:

	<u>June 30, 2022</u>
Total Assets	<u>\$ 51,873,380</u>
Total Liabilities	<u>\$ 31,696,907</u>
Net Assets	<u>20,176,473</u>
Total Liabilities and Equity	<u>\$ 51,873,380</u>
Total Revenues	<u>\$ 39,799,089</u>
Total Expenses	<u>38,186,250</u>
Net Increase in Net Assets	<u>\$ 1,612,839</u>

15. CONTINGENCIES

The Organization has received federal and state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

The Organization may be involved in various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities, including employment matters. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition or results of operations of the Organization.

16. RELATED PARTY

Gateway Community Charters Foundation (Foundation) is a separate not-for-profit entity that raises contributions for the benefit of the Organization. Five of the Foundation's board members are to be chosen by the Organization, in accordance with the Foundation's bylaws. In addition, the Organization's superintendent and one board member sit on the Foundation's board. In the year ended June 30, 2023, the Foundation made contributions to the Organization totaling \$26,942.

SUPPLEMENTARY INFORMATION

GATEWAY COMMUNITY CHARTERS

ORGANIZATION, GOVERNING BOARD, AND ADMINISTRATION YEAR ENDED JUNE 30, 2023

ORGANIZATION

Gateway Community Charters (the Organization) is a tax exempt non-profit, public-benefit corporation that was established in 2003. The Organization governs nine charter schools as follows:

Community Collaborative Charter School (CCCS) - Charter Number: 0699
 Established July 2005, expires June 2025
 Authorizer: Twin Rivers Unified School District

Community Outreach Academy (COA) - Charter Number: 0561
 Established September 2003, expires June 2025
 Authorizer: Twin Rivers Unified School District

Futures High School (FHS) - Charter Number: 0560
 Established July 2004, expires June 2025
 Authorizer: Twin Rivers Unified School District

Sacramento Academic & Vocational Academy (SAVA) - Charter Number: 0878
 Established March 2007, expires June 2025
 Authorizer: Twin Rivers Unified School District

Sacramento Academic & Vocational Academy - SCUSD (SAVA - SCUSD) - Charter Number: 1948
 Established July 2018, expires June 2026
 Authorizer: Sacramento City Unified School District

Higher Learning Academy (HLA) - Charter Number: 0862
 Established July 2007, expires June 2025
 Authorizer: Twin Rivers Unified School District

Gateway International School (GIS) - Charter Number: 1563
 Established July 2013, expires June 2027
 Authorizer: San Juan Unified School District

Empowering Possibilities International Charter School (EPIC) - Charter Number: 1746
 Established July 2015, expires June 2028
 Authorizer: Yolo County Office of Education

Sacramento Academic & Vocational Academy - EGUSD (SAVA - EGUSD) - Charter Number: 1949
 Established July 2018, expires June 2026
 Authorizer: Elk Grove Unified School District

2021-2022 Education Trailer Bill AB 130 Sec 58 established a new Education Code Section 47607.7, in which all charter schools whose term expires on or between January 1, 2022 and June 2025 shall have their term automatically extended by two years. An additional one-year extension was given for schools by operation of law (Education Code Section 47607.4 amended by SB 114).

The Organization is in the process of obtaining official revisions to its MOUs and charter petitions with the oversight agencies for these revisions.

GATEWAY COMMUNITY CHARTERS

ORGANIZATION, GOVERNING BOARD, AND ADMINISTRATION YEAR ENDED JUNE 30, 2023

BOARD OF DIRECTORS

Name	Office	Term Expires
Lillie Campbell	President	June 30, 2023
Bruce Mangerich	Vice President	June 30, 2025
Mark Anderson	Treasurer	June 30, 2026
Jack Turner	Secretary	June 30, 2025
Harry Block	Director	June 30, 2025

ADMINISTRATION

Superintendent/Chief Executive Officer
Dr. Cindy Petersen (through 6/30/2023)

Superintendent/Chief Executive Officer
Jason Sample (after 7/1/2023)

Chief Business Official
Omaira Reyna

Executive Director, Educational Programs
Dr. Heather Gold
Morri Elliott
Joi Tikoi

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF AVERAGE DAILY ATTENDANCE YEAR ENDED JUNE 30, 2023

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Community Collaborative Charter School (CCCS):				
TK/K-3	-	92.56	-	98.00
Grades 4 through 6	-	84.09	-	87.67
Grades 7 through 8	-	90.06	-	93.09
Grades 9 through 12	<u>-</u>	<u>303.38</u>	<u>-</u>	<u>307.31</u>
Total	<u>-</u>	<u>570.09</u>	<u>-</u>	<u>586.07</u>
Community Outreach Academy (COA):				
TK/K-3	778.20	784.96	780.03	787.07
Grades 4 through 6	508.64	511.88	509.28	512.38
Grades 7 through 8	<u>296.44</u>	<u>297.94</u>	<u>296.47</u>	<u>297.69</u>
Total	<u>1,583.28</u>	<u>1,594.78</u>	<u>1,585.78</u>	<u>1,597.14</u>
Futures High School (FHS):				
Grades 9 through 12	<u>427.51</u>	<u>433.96</u>	<u>426.27</u>	<u>431.64</u>
Total	<u>427.51</u>	<u>433.96</u>	<u>426.27</u>	<u>431.64</u>
Sacramento Academic & Vocational Academy - TRUSD (SAVA – TRUSD):				
Grades 7 through 8	-	18.85	-	20.46
Grades 9 through 12	<u>-</u>	<u>158.31</u>	<u>-</u>	<u>160.71</u>
Total	<u>-</u>	<u>177.16</u>	<u>-</u>	<u>181.17</u>
Sacramento Academic & Vocational Academy – SCUSD (SAVA – SCUSD):				
Grades 7 through 8	-	66.48	-	73.29
Grades 9 through 12	<u>-</u>	<u>596.29</u>	<u>-</u>	<u>600.50</u>
Total	<u>-</u>	<u>662.77</u>	<u>-</u>	<u>673.79</u>
Higher Learning Academy (HLA):				
TK/K-3	215.98	216.45	231.80	232.38
Grades 4 through 6	156.18	157.20	156.86	157.70
Grades 7 through 8	<u>94.43</u>	<u>94.59</u>	<u>94.28</u>	<u>94.56</u>
Total	<u>466.59</u>	<u>468.24</u>	<u>482.94</u>	<u>484.64</u>

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF AVERAGE DAILY ATTENDANCE YEAR ENDED JUNE 30, 2023

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Gateway International School (GIS):				
TK/K-3	272.80	274.41	273.07	274.64
Grades 4 through 6	169.88	170.82	168.35	169.11
Grades 7 through 8	93.93	94.10	94.02	94.16
Total	<u>536.61</u>	<u>539.33</u>	<u>535.44</u>	<u>537.91</u>
Empowering Possibilities International Charter (EPIC):				
TK/K-3	159.35	161.28	161.45	163.02
Grades 4 through 6	117.32	119.75	116.93	119.22
Grades 7 through 8	66.68	67.49	66.82	67.57
Total	<u>343.35</u>	<u>348.52</u>	<u>345.20</u>	<u>349.81</u>
Sacramento Academic & Vocational Academy – EGUSD (SAVA – EGUSD):				
Grades 7 through 8	-	46.86	-	50.67
Grades 9 through 12	-	308.45	-	313.10
Total	<u>-</u>	<u>355.31</u>	<u>-</u>	<u>363.77</u>

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF INSTRUCTIONAL TIME YEAR ENDED JUNE 30, 2023

	2022-2023		Required	Actual	Status	
	Required Minutes	Minutes Offered	Number of Instructional Days	Number of Instructional Days Offered		
<u>Community Collaborative Charter School (CCCS):</u>						
N/A - Nonclassroom based charter school						
<u>Community Outreach Academy (COA):</u>						
Kindergarten	36,000	50,580	175	180	In Compliance	
Grade 1	50,400	51,220	175	180	In Compliance	
Grade 2	50,400	53,020	175	180	In Compliance	
Grade 3	50,400	53,020	175	180	In Compliance	
Grade 4	54,000	54,560	175	180	In Compliance	
Grade 5	54,000	54,560	175	180	In Compliance	
Grade 6	54,000	57,780	175	180	In Compliance	
Grade 7	54,000	57,780	175	180	In Compliance	
Grade 8	54,000	57,780	175	180	In Compliance	

Futures High School (FHS):

Grade 9	64,800	65,045	175	180	In Compliance
Grade 10	64,800	65,045	175	180	In Compliance
Grade 11	64,800	65,045	175	180	In Compliance
Grade 12	64,800	65,045	175	180	In Compliance

Sacramento Academic & Vocational Academy TRUSD (SAVA - TRUSD):

N/A - Nonclassroom based charter school

Sacramento Academic & Vocational Academy – SCUSD (SAVA – SCUSD):

N/A - Nonclassroom based charter school

Higher Learning Academy (HLA):

Kindergarten	36,000	53,400	175	180	In Compliance
Grade 1	50,400	56,400	175	180	In Compliance
Grade 2	50,400	56,400	175	180	In Compliance
Grade 3	50,400	56,400	175	180	In Compliance
Grade 4	54,000	58,500	175	180	In Compliance
Grade 5	54,000	58,500	175	180	In Compliance
Grade 6	54,000	59,920	175	180	In Compliance
Grade 7	54,000	59,920	175	180	In Compliance
Grade 8	54,000	59,920	175	180	In Compliance

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF INSTRUCTIONAL TIME YEAR ENDED JUNE 30, 2023

	2022-2023		Required	Actual	Status
	Required Minutes	Minutes Offered	Number of Instructional Days	Number of Instructional Days Offered	
<u>Gateway International School (GIS):</u>					
Kindergarten	36,000	52,700	175	180	In Compliance
Grade 1	50,400	52,700	175	180	In Compliance
Grade 2	50,400	52,700	175	180	In Compliance
Grade 3	50,400	52,700	175	180	In Compliance
Grade 4	54,000	55,400	175	180	In Compliance
Grade 5	54,000	55,400	175	180	In Compliance
Grade 6	54,000	58,540	175	180	In Compliance
Grade 7	54,000	58,540	175	180	In Compliance
Grade 8	54,000	58,540	175	180	In Compliance
<u>Empowering Possibilities International Charter (EPIC):</u>					
Kindergarten	36,000	53,505	175	180	In Compliance
Grade 1	50,400	53,505	175	180	In Compliance
Grade 2	50,400	53,505	175	180	In Compliance
Grade 3	50,400	53,505	175	180	In Compliance
Grade 4	54,000	55,650	175	180	In Compliance
Grade 5	54,000	55,650	175	180	In Compliance
Grade 6	54,000	59,324	175	180	In Compliance
Grade 7	54,000	59,324	175	180	In Compliance
Grade 8	54,000	59,324	175	180	In Compliance

Sacramento Academic & Vocational Academy – EGUSD (SAVA – EGUSD):

N/A - Nonclassroom based charter school

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass- Through Entity Identifying Number	Total Federal Expenditures
U.S. Department of Education			
Passed Through CDE:			
Title I Grants to Local Education Agencies	84.010	14329	\$ 1,625,108
Title I Comprehensive Support and Improvement Local Educational Agency	84.010	15438	<u>185,089</u>
Subtotal Title I			<u>1,810,197</u>
Title III, Limited English Teacher Quality Program	84.365	14346	358,331
Title III, Immigrant Education Program	84.365	15146	<u>90,445</u>
Subtotal Title III			<u>448,776</u>
Title II, Part A, Supporting Effective Instruction IDEA Basic Local Assistance Entitlement, Part B, Section 611 – Special Education Cluster (IDEA)	84.367	14341	182,799
Title IV, Part A, Student Support and Academic Enrichment Grant	84.424	15396	916,009
Education Stabilization Fund (ESF):			
COVID-19 Elementary and Secondary School Emergency Relief II Fund (ESSER II)	84.425D	15547	1,330,861
COVID-19 Elementary and Secondary School Emergency Relief III Fund (ESSER III)	84.425U	15559	5,919,350
COVID-19 Elementary and Secondary School Emergency Relief III Fund: Learning Loss (ESSER III)	84.425U	10155	1,383,228
COVID-19 American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY)	84.425W	15566	<u>2,613</u>
Subtotal Education Stabilization Fund (ESF)			<u>8,636,052</u>
Total U.S. Department of Education			<u>12,178,837</u>
Total Expenditures of Federal Awards			<u>\$ 12,178,837</u>

GATEWAY COMMUNITY CHARTERS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2023

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards of the Organization is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

2. INDIRECT COST RATE

The Organization allocates certain costs of administration and operations to programs based on Indirect Cost Rates approved by California Department of Education, specific to each of its charters. Accordingly, the Organization has elected not to use the 10% de minimis indirect cost rate for federal programs for the year ended June 30, 2023.

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FINANCIAL POSITION JUNE 30, 2023

	<u>CCCS</u>	<u>COA</u>	<u>FHS</u>	<u>SAVA - TRUSD</u>	<u>SAVA - SCUSD</u>	<u>HLA</u>	<u>GIS</u>	<u>EPIC</u>	<u>SAVA - EGUSD</u>	<u>Total</u>
ASSETS										
CURRENT ASSETS:										
Cash and cash equivalents	\$ 3,751,044	\$ 23,316,115	\$ 6,837,367	\$ 1,688,382	\$ 4,816,600	\$ 6,150,434	\$ 8,117,409	\$ 5,036,818	\$ 4,540,620	\$ 64,254,789
Accounts receivable	1,111,941	2,398,101	504,064	420,080	1,797,896	787,435	1,653,152	1,122,184	620,115	10,414,968
Prepaid expenses	20,957	173,521	3,933	12,159	112,550	27,007	92,192	69,811	73,400	585,530
Total current assets	4,883,942	25,887,737	7,345,364	2,120,621	6,727,046	6,964,876	9,862,753	6,228,813	5,234,135	75,255,287
INVESTMENTS	1,005,847	3,651,135	2,323,933	554,584		61,536				7,597,035
PROPERTY AND EQUIPMENT, NET	2,226,589	5,164,019	15,537,008	1,332,680	4,606,378	20,754,065	1,967,879	1,200,774	297,197	53,086,589
RIGHT-OF-USE ASSETS - OPERATING LEASES	365,712	10,858,758	212,072	81,587	8,589,205	242,150	443,641	1,472,989	2,200,384	24,466,498
DEPOSITS	13,739	91,255	1,456	8,351	43,944	1,660	15,041	81,298	18,643	275,387
TOTAL ASSETS	<u>\$ 8,495,829</u>	<u>\$ 45,652,904</u>	<u>\$ 25,419,833</u>	<u>\$ 4,097,823</u>	<u>\$ 19,966,573</u>	<u>\$ 28,024,287</u>	<u>\$ 12,289,314</u>	<u>\$ 8,983,874</u>	<u>\$ 7,750,359</u>	<u>\$ 160,680,796</u>
LIABILITIES AND NET ASSETS										
CURRENT LIABILITIES:										
Accounts payable	\$ 183,103	\$ 713,511	\$ 125,389	\$ 42,176	\$ 598,831	\$ 354,654	\$ 232,149	\$ 196,665	\$ 410,215	\$ 2,856,693
Due to other governments	448,653	474,704	178,946	119,737	188,809	176,150	138,895	137,830	57,797	1,921,521
Accrued expenses	428,650	1,136,296	315,515	139,699	541,946	332,771	390,285	545,324	241,127	4,071,613
Deferred revenue	232,426	414,262	12,209	249,958	44,588	91,576	103,846	205,618	205,711	1,560,194
Right-of-use liability, current	70,259	916,871	26,358	11,784	477,892	37,927	65,465	677,612	214,948	2,499,116
Debt, current			132,692			322,357				455,049
Total current liabilities	1,363,091	3,655,644	791,109	563,354	1,852,066	1,315,435	930,640	1,763,049	1,129,798	13,364,186
LEASE LIABILITIES - OPERATING LEASES, NET	296,181	10,140,577	187,188	70,396	8,322,027	205,903	381,493	808,520	2,015,038	22,427,323
DEBT, NET			<u>4,150,901</u>			<u>10,093,118</u>				<u>14,244,019</u>
TOTAL LIABILITIES	<u>1,659,272</u>	<u>13,796,221</u>	<u>5,129,198</u>	<u>633,750</u>	<u>10,174,093</u>	<u>11,614,456</u>	<u>1,312,133</u>	<u>2,571,569</u>	<u>3,144,836</u>	<u>50,035,528</u>
NET ASSETS:										
Net assets without donor restrictions:										
Undesignated	4,914,201	24,014,869	17,477,644	2,900,045	8,104,764	14,753,030	9,137,530	5,025,083	3,798,729	90,125,895
Board designated	750,000	2,000,000	1,500,000							4,250,000
Net assets without donor restrictions	5,664,201	26,014,869	18,977,644	2,900,045	8,104,764	14,753,030	9,137,530	5,025,083	3,798,729	94,375,895
With donor restrictions	1,172,356	5,841,814	1,312,991	564,028	1,687,716	1,656,801	1,839,651	1,387,222	806,794	16,269,373
Total net assets	6,836,557	31,856,683	20,290,635	3,464,073	9,792,480	16,409,831	10,977,181	6,412,305	4,605,523	110,645,268
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 8,495,829</u>	<u>\$ 45,652,904</u>	<u>\$ 25,419,833</u>	<u>\$ 4,097,823</u>	<u>\$ 19,966,573</u>	<u>\$ 28,024,287</u>	<u>\$ 12,289,314</u>	<u>\$ 8,983,874</u>	<u>\$ 7,750,359</u>	<u>\$ 160,680,796</u>

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2023

	CCCS	COA	FHS	SAVA - TRUSD	SAVA - SCUSD	HLA	GIS	EPIC	SAVA - EGUSD	Total
NET ASSETS WITHOUT DONOR RESTRICTIONS										
SUPPORT, REVENUE, AND GAINS:										
Federal revenue	\$ 2,018,828	\$ 3,235,883	\$ 1,111,869	\$ 1,089,247	\$ 1,011,091	\$ 1,153,547	\$ 1,326,883	\$ 985,152	\$ 246,337	\$ 12,178,837
State revenue:										
State aid portion of general purpose funding	6,658,236	18,095,912	5,544,780	2,004,819	8,029,900	5,116,996	5,656,747	3,756,318	3,693,700	58,557,408
All other state revenue	1,707,119	7,646,246	1,290,068	512,762	2,419,602	1,669,333	2,291,398	2,533,961	815,614	20,886,103
Local revenue										
Cash in-lieu property tax revenue	996,530	2,795,791	760,505	310,540	1,801,031	846,729	1,534,825	702,759	889,419	10,638,129
Investment and interest income	107,091	519,088	262,531	74,418	46,818	51,618	80,938	35,850	38,389	1,216,741
All other local revenue	140,083	366,066	54,558	323,173	453,347	70,480	84,686	57,368	221,202	1,770,963
Net assets released from restrictions	203,986	778,246	357,279	30,816	279,140	133,428	208,951	184,632	114,540	2,291,018
Total support, revenue, and gains	<u>11,831,873</u>	<u>33,437,232</u>	<u>9,381,590</u>	<u>4,345,775</u>	<u>14,040,929</u>	<u>9,042,131</u>	<u>11,184,428</u>	<u>8,256,040</u>	<u>6,019,201</u>	<u>107,539,199</u>
EXPENSES AND LOSSES:										
Program services: Educational programs	9,187,456	23,154,266	6,508,566	2,965,890	11,979,139	7,011,396	8,193,006	6,184,937	5,064,444	80,249,100
Support services: General and administrative	<u>1,086,408</u>	<u>4,708,919</u>	<u>1,020,489</u>	<u>340,405</u>	<u>1,465,520</u>	<u>1,169,525</u>	<u>1,625,422</u>	<u>747,431</u>	<u>585,356</u>	<u>12,749,475</u>
Total expenses	<u>10,273,864</u>	<u>27,863,185</u>	<u>7,529,055</u>	<u>3,306,295</u>	<u>13,444,659</u>	<u>8,180,921</u>	<u>9,818,428</u>	<u>6,932,368</u>	<u>5,649,800</u>	<u>92,998,575</u>
Loss (gain) on the disposal of fixed assets	<u>2,540</u>		<u>20,297</u>		<u>(21,000)</u>					<u>1,837</u>
Total expenses and losses	<u>10,276,404</u>	<u>27,863,185</u>	<u>7,549,352</u>	<u>3,306,295</u>	<u>13,423,659</u>	<u>8,180,921</u>	<u>9,818,428</u>	<u>6,932,368</u>	<u>5,649,800</u>	<u>93,000,412</u>
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS										
	<u>1,555,469</u>	<u>5,574,047</u>	<u>1,832,238</u>	<u>1,039,480</u>	<u>617,270</u>	<u>861,210</u>	<u>1,366,000</u>	<u>1,323,672</u>	<u>369,401</u>	<u>14,538,787</u>
NET ASSETS WITH DONOR RESTRICTIONS										
State revenue	894,021	4,551,538	956,642	335,335	1,297,742	1,278,382	1,295,964	968,644	535,494	12,113,762
Private grants and contributions	979	117,348	876	352	4,752		1,076	625	565	126,573
Net assets released from restrictions	<u>(203,986)</u>	<u>(778,246)</u>	<u>(357,279)</u>	<u>(30,816)</u>	<u>(279,140)</u>	<u>(133,428)</u>	<u>(208,951)</u>	<u>(184,632)</u>	<u>(114,540)</u>	<u>(2,291,018)</u>
INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS										
	<u>691,014</u>	<u>3,890,640</u>	<u>600,239</u>	<u>304,871</u>	<u>1,023,354</u>	<u>1,144,954</u>	<u>1,088,089</u>	<u>784,637</u>	<u>421,519</u>	<u>9,949,317</u>
INCREASE IN NET ASSETS										
	<u>2,246,483</u>	<u>9,464,687</u>	<u>2,432,477</u>	<u>1,344,351</u>	<u>1,640,624</u>	<u>2,006,164</u>	<u>2,454,089</u>	<u>2,108,309</u>	<u>790,920</u>	<u>24,488,104</u>
NET ASSETS, Beginning of Year	<u>4,590,074</u>	<u>22,391,996</u>	<u>17,858,158</u>	<u>2,119,722</u>	<u>8,151,856</u>	<u>14,403,667</u>	<u>8,523,092</u>	<u>4,303,996</u>	<u>3,814,603</u>	<u>86,157,164</u>
NET ASSETS, End of Year	<u>\$ 6,836,557</u>	<u>\$ 31,856,683</u>	<u>\$ 20,290,635</u>	<u>\$ 3,464,073</u>	<u>\$ 9,792,480</u>	<u>\$ 16,409,831</u>	<u>\$ 10,977,181</u>	<u>\$ 6,412,305</u>	<u>\$ 4,605,523</u>	<u>\$ 110,645,268</u>

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2023

	CCCS		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	\$ 4,144,157	\$ 21,006	\$ 4,165,163
Classified salaries	751,949	261,500	1,013,449
Employee benefits	1,836,194	126,694	1,962,888
Books and supplies	841,069	53,703	894,772
Subagreements for services	403,587	37,952	441,539
Travel and conferences	38,657	9,900	48,557
Dues and memberships	9,894	2,438	12,332
Insurance		31,359	31,359
Utilities, operations, and housekeeping services		53,734	53,734
Rental, leases, repairs, noncapitalized improvements	145,200	90,219	235,419
Professional services, advertising, audit fees, catering, health permits, and legal fees	365,119	112,975	478,094
Field trips	38,322		38,322
Licensing software and online services	266,100	12,547	278,647
Special education costs	16,620	228,790	245,410
Communications and postage	116,925	38,245	155,170
Depreciation and amortization	213,663	5,346	219,009
Interest			
Total	\$ 9,187,456	\$ 1,086,408	\$ 10,273,864

	COA		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	\$ 8,039,896	\$ 68,024	\$ 8,107,920
Classified salaries	3,594,985	1,255,729	4,850,714
Employee benefits	4,627,675	618,104	5,245,779
Books and supplies	1,765,362	233,710	1,999,072
Subagreements for services	1,506,121	135,418	1,641,539
Travel and conferences	29,251	22,251	51,502
Dues and memberships	28,165	9,960	38,125
Insurance		119,024	119,024
Utilities, operations, and housekeeping services		511,659	511,659
Rental, leases, repairs, noncapitalized improvements	1,200,890	742,661	1,943,551
Professional services, advertising, audit fees, catering, health permits, and legal fees	693,724	312,209	1,005,933
Field trips	103,190		103,190
Licensing software and online services	619,350	42,593	661,943
Special education costs	46,963	575,687	622,650
Communications and postage	318,018	33,841	351,859
Capital outlay			
Depreciation and amortization	580,676	28,049	608,725
Interest			
Total	\$ 23,154,266	\$ 4,708,919	\$ 27,863,185

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2023

	FHS		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	\$ 2,172,076	\$ 18,802	\$ 2,190,878
Classified salaries	588,589	297,658	886,247
Employee benefits	1,041,737	153,722	1,195,459
Books and supplies	557,274	44,832	602,106
Subagreements for services	776,414	17,107	793,521
Travel and conferences	26,781	6,242	33,023
Dues and memberships	21,643	2,808	24,451
Insurance		40,916	40,916
Utilities, operations, and housekeeping services		155,855	155,855
Rental, leases, repairs, noncapitalized improvements	30,754	42,257	73,011
Professional services, advertising, audit fees, catering, health permits, and legal fees	276,586	83,912	360,498
Field trips	68,403		68,403
Licensing software and online services	79,317	11,823	91,140
Special education costs	12,545	134,076	146,621
Communications and postage	56,397	8,175	64,572
Depreciation and amortization	712,711	2,304	715,015
Interest	87,339		87,339
Total	\$ 6,508,566	\$ 1,020,489	\$ 7,529,055

	SAVA - TRUSD		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	\$ 1,200,632	\$ 7,569	\$ 1,208,201
Classified salaries	270,830	82,629	353,459
Employee benefits	563,549	39,043	602,592
Books and supplies	101,856	8,527	110,383
Subagreements for services	42,613	20,172	62,785
Travel and conferences	12,952	2,160	15,112
Dues and memberships	4,646	919	5,565
Insurance		5,569	5,569
Utilities, operations, and housekeeping services		25,016	25,016
Rental, leases, repairs, noncapitalized improvements	108,258	52,079	160,337
Professional services, advertising, audit fees, catering, health permits, and legal fees	130,824	25,434	156,258
Field trips	101,847	4,617	106,464
Licensing software and online services	5,101	51,858	56,959
Special education costs	145,740	12,886	158,626
Communications and postage	277,042	1,927	278,969
Depreciation and amortization			
Interest			
Total	\$ 2,965,890	\$ 340,405	\$ 3,306,295

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2023

	SAVA - SCUSD		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	\$ 5,129,475	\$ 30,156	\$ 5,159,631
Classified salaries	799,958	380,238	1,180,196
Employee benefits	2,129,691	189,043	2,318,734
Books and supplies	1,314,215	63,614	1,377,829
Subagreements for services	198,786	9,788	208,574
Travel and conferences	83,931	9,964	93,895
Dues and memberships	14,162	11,695	25,857
Insurance		95,731	95,731
Utilities, operations, and housekeeping services		102,815	102,815
Rental, leases, repairs, noncapitalized improvements	1,057,946	247,468	1,305,414
Professional services, advertising, audit fees, catering, health permits, and legal fees	456,947	71,882	528,829
Field trips	10,840		10,840
Licensing software and online services	174,541	18,939	193,480
Special education costs	19,277	205,951	225,228
Communications and postage	414,860	20,557	435,417
Depreciation and amortization	174,453	7,679	182,132
Interest	57		57
Total	\$ 11,979,139	\$ 1,465,520	\$ 13,444,659

	HLA		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	\$ 2,179,895	\$ 21,413	\$ 2,201,308
Classified salaries	781,606	364,348	1,145,954
Employee benefits	1,150,944	181,049	1,331,993
Books and supplies	464,736	67,391	532,127
Subagreements for services	555,386	15,467	570,853
Travel and conferences	46,674	6,694	53,368
Dues and memberships	19,308	2,950	22,258
Insurance		29,977	29,977
Utilities, operations, and housekeeping services		169,421	169,421
Rental, leases, repairs, noncapitalized improvements	25,525	70,126	95,651
Professional services, advertising, audit fees, catering, health permits, and legal fees	503,664	72,161	575,825
Field trips	27,161		27,161
Licensing software and online services	107,778	13,223	121,001
Special education costs	13,655	138,952	152,607
Communications and postage	71,866	10,903	82,769
Depreciation and amortization	841,963	5,450	847,413
Interest	221,235		221,235
Total	\$ 7,011,396	\$ 1,169,525	\$ 8,180,921

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2023

	GIS		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	\$ 2,815,290	\$ 23,090	\$ 2,838,380
Classified salaries	1,269,364	377,810	1,647,174
Employee benefits	1,754,320	179,532	1,933,852
Books and supplies	853,784	81,551	935,335
Subagreements for services	647,744	16,097	663,841
Travel and conferences	50,804	7,653	58,457
Dues and memberships	15,983	3,441	19,424
Insurance		82,073	82,073
Utilities, operations, and housekeeping services		148,650	148,650
Rental, leases, repairs, noncapitalized improvements	29,944	455,017	484,961
Professional services, advertising, audit fees, catering, health permits, and legal fees	364,016	69,960	433,976
Field trips	34,348		34,348
Licensing software and online services	127,312	14,513	141,825
Special education costs	22,767	151,820	174,587
Communications and postage	85,672	8,337	94,009
Depreciation and amortization	121,658	5,878	127,536
Interest			
Total	\$ 8,193,006	\$ 1,625,422	\$ 9,818,428

	EPIC		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	\$ 1,729,297	\$ 13,413	\$ 1,742,710
Classified salaries	853,446	221,482	1,074,928
Employee benefits	1,079,969	111,447	1,191,416
Books and supplies	591,438	75,986	667,424
Subagreements for services	652,070	8,961	661,031
Travel and conferences	35,155	4,764	39,919
Dues and memberships	6,934	2,189	9,123
Insurance		42,116	42,116
Utilities, operations, and housekeeping services		79,259	79,259
Rental, leases, repairs, noncapitalized improvements	700,561	48,061	748,622
Professional services, advertising, audit fees, catering, health permits, and legal fees	256,461	29,636	286,097
Field trips	17,158		17,158
Licensing software and online services	50,845	8,614	59,459
Special education costs	10,728	93,349	104,077
Communications and postage	59,018	4,740	63,758
Depreciation and amortization	141,857	3,414	145,271
Interest			
Total	\$ 6,184,937	\$ 747,431	\$ 6,932,368

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2023

	SAVA - EGUSD		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	\$ 1,998,123	\$ 12,120	\$ 2,010,243
Classified salaries	353,231	140,983	494,214
Employee benefits	851,449	65,801	917,250
Books and supplies	588,065	17,635	605,700
Subagreements for services	288,418	30,915	319,333
Travel and conferences	31,870	3,859	35,729
Dues and memberships	7,527	1,716	9,243
Insurance		38,908	38,908
Utilities, operations, and housekeeping services		55,170	55,170
Rental, leases, repairs, noncapitalized improvements	313,404	80,309	393,713
Professional services, advertising, audit fees, catering, health permits, and legal fees	294,469	30,907	325,376
Field trips	6,304		6,304
Licensing software and online services	69,071	7,525	76,596
Special education costs	9,916	86,862	96,778
Communications and postage	225,584	9,561	235,145
Depreciation and amortization	27,013	3,085	30,098
Interest			
Total	\$ 5,064,444	\$ 585,356	\$ 5,649,800

	Total		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	\$ 29,408,841	\$ 215,593	\$ 29,624,434
Classified salaries	9,263,958	3,382,377	12,646,335
Employee benefits	15,035,528	1,664,435	16,699,963
Books and supplies	7,077,799	646,949	7,724,748
Subagreements for services	5,071,139	291,877	5,363,016
Travel and conferences	356,075	73,487	429,562
Dues and memberships	128,262	38,116	166,378
Insurance		485,673	485,673
Utilities, operations, and housekeeping services		1,301,579	1,301,579
Rental, leases, repairs, noncapitalized improvements	3,612,482	1,828,197	5,440,679
Professional services, advertising, audit fees, catering, health permits, and legal fees	3,341,810	809,076	4,150,886
Field trips	305,726		305,726
Licensing software and online services	1,596,161	134,394	1,730,555
Special education costs	157,572	1,667,345	1,824,917
Communications and postage	1,494,080	147,245	1,641,325
Depreciation and amortization	3,091,036	63,132	3,154,168
Interest	308,631		308,631
Total	\$ 80,249,100	\$ 12,749,475	\$ 92,998,575

GATEWAY COMMUNITY CHARTERS

SUPPLEMENTAL RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS BY CHARTER SCHOOL FOR THE YEAR ENDED JUNE 30, 2023

	CCCS	COA	FHS	SAVA - TRUSD	SAVA-SCUSD	HLA	GIS	EPIC	SAVA EGUSD
June 30, 2023 Annual Financial and Budget Report Fund Balance (Net Assets) - General Fund	\$ 4,846,178	\$ 27,426,964	\$ 9,235,488	\$ 2,256,758	\$ 5,585,225	\$ 6,313,477	\$ 9,272,071	\$ 5,358,055	\$ 4,598,055
June 30, 2023 Annual Financial and Budget Report Fund Balance (Net Assets)- County School Facilities Fund	_____	_____	_____	_____	_____	_____	3,548	_____	_____
Adjustments and Reclassifications:									
Increasing (Decreasing) the Net Assets:									
Cash and cash equivalents	(89,301)	(293,200)	(81,236)	(32,829)	(130,751)	(92,344)	(99,564)	(57,227)	(51,363)
Investments									
Accounts receivable	(26,058)		(333)	(54,271)		(30,477)	(24,604)		(151,034)
Deposits and prepaid									
Property and equipment	2,226,589	5,164,019	15,537,008	1,332,680	4,606,378	20,754,065	1,967,879	1,200,774	297,197
Right-of-use assets - operating leases	365,712	10,858,758	212,072	81,587	8,589,205	242,150	443,641	1,472,989	2,200,384
Accounts payable		138,898							
Due to other governments	(120,123)	(381,308)	(115,225)	(37,672)	(57,658)	(117,735)	(138,832)	(76,154)	(57,730)
Right-of-use liability - operating lease	(366,440)	(11,057,448)	(213,546)	(82,180)	(8,799,919)	(243,830)	(446,958)	(1,486,132)	(2,229,986)
Debt	_____	_____	(4,283,593)	_____	_____	(10,415,475)	_____	_____	_____
Net Adjustments and Reclassifications	1,990,379	4,429,719	11,055,147	1,207,315	4,207,255	10,096,354	1,701,562	1,054,250	7,468
June 30, 2023 Audited Financial Statement Net Assets	\$ 6,836,557	\$ 31,856,683	\$ 20,290,635	\$ 3,464,073	\$ 9,792,480	\$ 16,409,831	\$ 10,977,181	\$ 6,412,305	\$ 4,605,523

OTHER INDEPENDENT AUDITOR'S REPORTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
*GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
Gateway Community Charters
 McClellan, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Gateway Community Charters, a California non-profit public benefit corporation (the Organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standard*.

Organization's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**GILBERT CPAs
Sacramento, California**

December 15, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
APPLICABLE REQUIREMENTS IN ACCORDANCE WITH 2022-23
*GUIDE FOR ANNUAL AUDITS OF K-12 LOCAL EDUCATION
AGENCIES AND STATE COMPLIANCE REPORTING***

To the Board of Directors
 Gateway Community Charters
 McClellan, California

Report on State Compliance

Opinion on State Compliance

We have audited Gateway Community Charters' (the Organization) compliance with the types of compliance requirements identified as subject to audit in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel identified in the schedule below for the year ended June 30, 2023.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above for the year ended June 30, 2023.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each applicable state program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the 2022-23 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of State Compliance as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the 2022-23 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtained an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the 2022-23 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion of effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses over compliance that we identified during the audit.

In connection with the requirements referred to above, we selected and tested transactions and records to determine the Organization's compliance with the applicable programs identified below:

Compliance Requirements	Procedures Performed
SCHOOL DISTRICTS, COUNTY OFFICE OF EDUCATION, AND CHARTER SCHOOLS	
California Clean Energy Jobs Act	Not Applicable
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes

Compliance Requirements	Procedures Performed
Educator Effectiveness	Yes
Expanded Learning Opportunity Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
Transitional Kindergarten	Yes
CHARTER SCHOOLS	
Attendance	Yes
Mode of Instruction	Yes
Non-Classroom-Based Instruction/Independent Study	Yes
Determination of Funding for Non-Classroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

GILBERT CPAs
Sacramento, California

December 15, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

**To the Board of Directors
Gateway Community Charters
McClellan, California**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Gateway Community Charter's (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2023. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant

deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



**GILBERT CPAs
Sacramento, California**

December 15, 2023

FINDINGS AND QUESTIONED COSTS

GATEWAY COMMUNITY CHARTERS

FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
<ul style="list-style-type: none"> • Material weakness(es) identified? • Significant deficiency(ies) identified? 	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

State Awards

Internal control over state programs:		
<ul style="list-style-type: none"> • Material weakness(es) identified? • Significant deficiency(ies) identified? 	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Type of auditor's report issued on compliance for state programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Audits of California K-12 Local Education Agencies?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported

Federal Awards

Internal control over major programs:		
<ul style="list-style-type: none"> • Material weakness(es) identified? • Significant deficiency(ies) identified? 	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number</u>
COVID-19 Education Stabilization Fund	84.425D, 84.425U, 84.425W
Title I	84.010
Special Education Cluster (IDEA)	84.027
Dollar threshold used to distinguish between Type and Type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

GATEWAY COMMUNITY CHARTERS

FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2023

FINANCIAL STATEMENT FINDINGS

2023-001 FINANCIAL CLOSE – CDDC #30000

Finding:

One element of an entity's internal control over financial reporting is the ability to detect misstatement in the financial statements independent of the audit process and produce financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP). Adjustments arising from the audit of an organization's financial statements are generally an indication that internal controls over financial reporting are not functioning properly. Adjustments were required related to cash, fixed assets, payables and state aid revenue recognition as a result of identified errors during audit procedures. These adjustments resulted in a decrease to the revolving cash account of \$927,815, decrease to fixed assets of \$138,890, decrease to payables of \$138,890, and a decrease to state aid revenue (adjustments and prior year recomputations) of \$927,815.

Criteria:

Accrual based accounting in accordance with GAAP for not-for-profit organizations.

Cause:

State aid revenue recognition and fixed asset activity was not sufficiently analyzed and reviewed to ensure proper accounting treatment.

Questioned Cost:

No questioned costs or misstatement of ADA were noted related to this finding and errors identified were corrected by management.

Recommendation:

We recommend that the Organization evaluate the financial policies and procedures for monthly and year-end closing processes to ensure the financial records and financial statements are maintained in accordance with GAAP.

Organization's Corrective Action Plan:

Corrective Action on the Revolving Account

The \$927,815 decrease in cash was attributed to deficiencies in the monthly cash reconciliation process. In the 2022-23 fiscal year, the reconciliation of the revolving cash account was inadequate, as it only reconciled the bank statement to the QuickBooks ledger, neglecting to incorporate monthly activity into the QSS general ledger. The Business Technician prepared the reconciliation, which was then submitted to the Director of Business Services for review and approval. At year-end close, a deficiency in the review process was identified, with no final check of the revolving cash account's June 30th balance in the QSS general ledger.

Effective 2023-2024 school year, the Director of Fiscal Service with the support of the Chief Business Official will be reconciling the QSS general ledger in order to mirror the activity that is happening in the revolving account. In December 2023, the Director of Fiscal Services, Chief Business Official, and the

GATEWAY COMMUNITY CHARTERS

FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2023

Business Technician that manages the reconciliation will work to get the general ledger in QSS aligned to the Wells Fargo Bank statement and the QuickBooks balance through December 2023. In addition, moving forward, effective January 2024 the bank reconciliation of Quick Books to the bank statement will include the revised process in order to keep the QSS general ledger reconciled monthly as well.

Furthermore, all deposits initially made into the revolving account, subsequently deposited into the cash account at SCOE, will explicitly note the 9130 revolving cash account in the cash deposit. Similarly, expenditures initially paid from the revolving account, later submitted as accounts payable batches with SCOE, will be duly documented with reference to the 9130 revolving cash account with a journal.

Corrective Action on Fixed Assets

COA Elementary had an intercom/critical communication system installed and completed on August 17th for a total of \$138,890. It was entered incorrectly into the system as an estimated payable of 22-23 but should have been recorded as an expenditure in 23-24.

In January 2024, Chief Business Official, Director, and Supervisor of Fiscal Services will be training and expanding the knowledge of our accounts payable team to ensure that they understand that all invoicing received after 6/30 and before closing of the books should be reviewed for dates received and work completed before determining what fiscal year it should be recorded, regardless of what fiscal year the purchase order was for. In addition to January 2024 training to discuss current year audit findings, a refresher training will be given to staff in July 2024 to ensure this information is fresh in their minds.

During the closing process July 2024- September 2024, the accounts payable staff will review all outstanding fixed asset encumbrances and check the status with the school site or facility staff. If the purchase order has been fulfilled, but no invoice has been received, the vendor will be contacted for outstanding invoices for immediate payment and make sure the invoice is paid in the correct year, by setting up an estimated payable. For this particular finding the purchase order had not been fulfilled and therefore the purchase order should have been rolled into the next year, with no estimated payable set up.

Moving forward at year end close effective June 2024, the Supervisor of Fiscal Services will review all items posted to the general ledger in September of each year, to ensure that the assets posted are accounted for in the correct year.

FEDERAL COMPLIANCE

There were no federal compliance findings for the year ended June 30, 2023.

STATE COMPLIANCE FINDINGS

There were no state compliance findings for the year ended June 30, 2023.

GATEWAY COMMUNITY CHARTERS

FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2023

STATUS OF PRIOR YEAR FINDINGS

FINANCIAL STATEMENTS

There were no financial statement findings for the year ended June 30, 2022.

FEDERAL COMPLIANCE

There were no federal compliance findings for the year ended June 30, 2022.

STATE COMPLIANCE

Finding & Recommendation	Current Status	Organization Explanation If Not Implemented
2022-001. Immunizations – CDDC #40000 During our testing of immunizations, we found 2 instances where students were credited with attendance prior to verification of documentation in accordance with <i>California Code of Regulations</i> , Title 17, Section 6025. The errors were noted in 2 of 52 students tested at Empowering Possibilities International Charter School (EPIC). The Organization should obtain current immunization records for all students and ensure that they have obtained their required vaccines or filed an exemption statement within the required time frame. The attendance on or after the 4 th calendar month and 10 th school day for any students that did not have their required vaccines, or an exemption statement should not be claimed until the student has obtained their vaccination or filed an exemption statement.	No similar items of noncompliance noted in the 2023 audit.	N/A

SUBJECT: Golden Valley Orchard Charter and Golden Valley River Charter 2022-2023 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

Action: The superintendent is recommending that the board receive the 2022-2023 Audit Report for Golden Valley Orchard Charter (GVO) and Golden Valley River Charter (GVR).

RATIONALE/BACKGROUND:

Pursuant to Education Code 47604.32(d), the San Juan Unified School District (“District”), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by GVO and GVR.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

Wilkinson Hadley King & Co, LLP (the charter school’s independent auditor) has expressed its opinion that “the financial statements present fairly, in all material respects, the financial position of Golden Valley Charter Schools for Education Renewal as of June 30, 2023, and the changes in its net assets and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.”

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

The following information is reported in the Golden Valley Charter’s 2022-2023 audit report for the period ending June 30, 2023: GVO’s ending cash and cash equivalent was \$0, total revenues equaled \$3,495,134, total expenditures equaled \$3,494,138 and net assets were \$140,116. GVR’s ending cash and cash equivalent was \$250,702, total revenues equaled \$4,371,269, total expenditures equaled \$4,370,267 and reported net assets were \$889,964.

In 2015, Golden Valley Charter Schools for Educational Renewal, formerly Golden Valley Charter School of Sacramento, transitioned from a single site to a central office of a charter management organization in order to support operating multiple schools. Two of the charter schools, Golden Valley River and Golden Valley Orchard, were granted by the San Juan Unified School District. A third charter school, granted by another district, was closed during the fiscal year ended June 30, 2022.

There were no findings or questioned costs related to the basic financial statements or state awards for GVO or GVR for the year ended June 30, 2023. A prior year finding is still noted for the closed charter’s failure to meet the required number of instructional minutes or days under Ed code 47612 due to the school closure.

ATTACHMENT(S):

1. [Golden Valley 2022-23 Audit Report](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Board of Education: 06/23/2020, 06/22/2021, 06/28/2022, 06/27/2023

Superintendent’s Cabinet: 06/17/2024

FISCAL IMPACT:

N/A

PREPARED BY: Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

Golden Valley
Charter Schools for
Education Renewal
Charters #0946, #1728

Audit Report

June 30, 2023

WILKINSON HADLEY
KING & CO. LLP
CPAs AND ADVISORS

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Independent Auditor's Report

To the Board of Trustees of
Golden Valley Charter Schools for Education Renewal

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Golden Valley Charter Schools for Education Renewal (a nonprofit organization), which comprise the statement of consolidated financial position as of June 30, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Golden Valley Charter Schools for Education Renewal as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Golden Valley Charter Schools for Education Renewal and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Changes in Accounting Principle and Policy

As described in Note A to the financial statements, in the fiscal year ended June 30, 2023, Golden Valley Charter Schools for Educational Renewal adopted new accounting guidance, *Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 842, Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Golden Valley Charter Schools for Education Renewal's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Golden Valley Charter Schools for Education Renewal's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Golden Valley Charter Schools for Education Renewal's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The additional accompanying supplementary information, as identified in the Table of Contents and as required by the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, as identified in the Table of Contents, are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023, on our consideration of Golden Valley Charter Schools for Education Renewal's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Golden Valley Charter Schools for Education Renewal's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Golden Valley Charter Schools for Education Renewal's internal control over financial reporting and compliance.

El Cajon, California

December 15, 2023

Financial Statements

Golden Valley Charter Schools for Education Renewal

Consolidated Statement of Financial Position

June 30, 2023

Assets

Cash and cash equivalents	\$ 1,254,355
Accounts receivable	1,123,319
Accounts receivable - related entities	12,164
Prepaid expenses	214,975
Property and equipment, net	4,455
Total Assets	\$ 2,609,268

Liabilities and Net Assets

Liabilities

Accounts payable - vendors	\$ 107,231
Accounts payable - grantor governments	486,118
Accrued payroll liabilities	279,357
Unearned revenue	515,213
Accrued vacation liability	194,269
Total Liabilities	1,582,188

Net Assets

Without donor restrictions	
Undesignated	1,022,625
Invested in property and equipment, net of related debt	4,455
Total Net Assets	1,027,080
Total Liabilities and Net Assets	\$ 2,609,268

Golden Valley Charter Schools for Education Renewal

Consolidated Statement of Activities

Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 4,075,472	\$ -	\$ 4,075,472
Education protection account state aid	283,758	-	283,758
Transfers in lieu of property taxes	1,542,051	-	1,542,051
Total LCFF sources	<u>5,901,281</u>	<u>-</u>	<u>5,901,281</u>
Federal contracts and grants	-	211,037	211,037
State contracts and grants	164,865	1,500,298	1,665,163
Local contracts and grants	210,852	-	210,852
Donations	102,799	-	102,799
Rental income - Hope Vision Center	-	-	-
Interest income	122	-	122
Net assets released from restriction -	-	-	-
Grant restrictions satisfied	<u>1,711,335</u>	<u>(1,711,335)</u>	<u>-</u>
Total revenue, support, and gains	<u>8,091,254</u>	<u>-</u>	<u>8,091,254</u>
Expenses and Losses			
Program services expense	6,239,067	-	6,239,067
Supporting services expense	1,850,189	-	1,850,189
Total expenses and losses	<u>8,089,256</u>	<u>-</u>	<u>8,089,256</u>
Change in Net Assets	1,998	-	1,998
Net Assets, Beginning of Year	<u>1,025,082</u>	<u>-</u>	<u>1,025,082</u>
Net Assets, End of Year	<u><u>\$ 1,027,080</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,027,080</u></u>

Golden Valley Charter Schools for Education Renewal

Consolidated Statement of Functional Expenses

Year Ended June 30, 2023

	Program Services		Supporting Services		\$ 4,200,363	
	Educational Programs		Management and General			
	\$ 3,205,471	\$ 994,892	\$ 230,630	\$ 97,495		
Salaries and wages					\$ 4,200,363	
Pension expense	786,467		230,630		1,017,097	
Other employee benefits	322,972		97,495		420,467	
Payroll taxes	116,047		60,657		176,704	
Fees for services:						
Management	-		125,144		125,144	
Legal	-		2,938		2,938	
Audit	-		10,200		10,200	
Professional consulting	370,507		21,284		391,791	
District oversight	-		43,114		43,114	
Banking and service charges	-		37,177		37,177	
Advertising and promotion	-		43,538		43,538	
Information technology	13,752		5,448		19,200	
Operation and housekeeping	-		694		694	
Occupancy	639,298		30,261		669,559	
Conferences, conventions, and meetings	53,734		3,575		57,309	
Depreciation	4,113		-		4,113	
Insurance	-		103,142		103,142	
Other expenses:						
Books and supplies	619,079		9,662		628,741	
Equipment rental and repair	15,037		1,343		16,380	
Student events	92,590		-		92,590	
Dues and memberships	-		14,805		14,805	
Miscellaneous	-		14,190		14,190	
Total expenses by function	\$ 6,239,067		\$ 1,850,189		\$ 8,089,256	

Golden Valley Charter Schools for Education Renewal

Consolidated Statement of Cash Flows

Year Ended June 30, 2023

Cash Flows from Operating Activities

Receipts from federal, state, and local contracts and grants	\$ 5,955,422
Receipts from property taxes	1,542,051
Receipts from interest	122
Other cash receipts	102,799
Payments for salaries, benefits and payroll taxes	(5,701,983)
Payments to vendors	<u>(2,301,593)</u>
Net Cash Used For Operating Activities	<u>(403,182)</u>
 Net Change in Cash and Cash Equivalents	 (403,183)
Cash and Cash Equivalents, Beginning of Year	1,657,538
Cash and Cash Equivalents, End of Year	<u>\$ 1,254,355</u>

Reconciliation of Change in Net Assets to Net Cash

Used For Operating Activities

Change in net assets	\$ 1,998
Adjustments to reconcile change in net assets to net cash:	
Depreciation and amortization	4,113
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	(835,559)
Prepaid expenses	(101,170)
Increase (Decrease) in liabilities	
Accounts payable - vendors	70,089
Accounts payable - grantor governments	194,705
Accrued salaries and related liabilities	(81,621)
Unearned revenue	149,994
Accrued vacation liability	194,269
Net Cash Used For Operating Activities	<u>\$ (403,182)</u>

Golden Valley Charter Schools for Education Renewal

Notes to the Consolidated Financial Statements

Year Ended June 30, 2023

A. Principal Activity and Summary of Significant Accounting Policies

Organization Structure

Charter Schools

Golden Valley Charter Schools for Educational Renewal (the Organization) is a non-profit public benefit corporation. The Organization petitioned and was approved through San Juan Unified School District for a charter. The mission of the Organization is that each student becomes a self-directed, life-long learner with the support of a community of peers, teachers, and parents. The Organization envisions that through a whole-child approach to learning, student curiosity, enthusiasm and effort will enable all children to reach the fullest expression of their individual potential.

The Organization operates two charter schools. Golden Valley River [#0946] is a K-8 charter school and was granted a charter number under the sponsorship of the San Juan Unified School District for a charter in July 2007. Golden Valley Orchard [#1728] is a K-8 charter school that was granted its charter by the San Juan Unified School District in May 2015. They were formed pursuant to the terms of the Charter Schools Act (the Act) of 1992, as amended. The Act authorized the formation of charter schools for the purpose, among others, of developing new, innovative, and more flexible ways of educating children within the public school system. In 2015, Golden Valley Charter Schools for Educational Renewal transitioned from a single site to a central office of a charter management organization in order to support operating multiple schools.

Home Office

The home office location is utilized by the back office, CSMC, to handle intercompany transactions for the entity as a whole. It is not a separate entity, the assets and liabilities that it has belong to the Organization.

Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. The Organization uses the accrual basis of accounting, under which revenues are recognized when they are earned, and expenditures are recognized in the accounting period in which the liability is incurred.

Cash and Cash Equivalents

The Organization considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Accounts Receivable

Accounts receivable consist primarily of non-interest bearing amounts due to the Organization for federal, state, and local grants and contracts receivable. The amounts in accounts receivable are considered fully collectable and as such there has not been an allowance for uncollectable accounts or discount established for the Organization.

Golden Valley Charter Schools for Education Renewal

Notes to the Consolidated Financial Statements (Continued)

Year Ended June 30, 2023

Prepaid Expenses

Prepaid expenses are recorded to account for expenditures during the benefiting period.

Property and Equipment

The Organization records property and equipment additions over \$5,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed in the current period.

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2023.

Investments

The Organization records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values on the statement of financial position. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Golden Valley Charter Schools for Education Renewal

Notes to the Consolidated Financial Statements (Continued)

Year Ended June 30, 2023

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period or when resources are received by the Organization prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Organization has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Organization. The balance of the liabilities is recognized in the financial statements at year end.

Revenue and Revenue Recognition

The Organization recognizes revenue from sales when the products are transferred, and services are provided. The Organization records special events revenue equal to the cost of direct benefits to donors, and contribution revenue for the difference. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Some federal, state, and local contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expense. In such cases the revenue is recognized once all performance requirements have been met.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to our program services, administration, and fundraising and developing activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles.

Advertising

Advertising costs are expensed as incurred and approximated \$43,538 during the year ended June 30, 2023.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Golden Valley Charter Schools for Education Renewal

Notes to the Consolidated Financial Statements (Continued)

Year Ended June 30, 2023

Income Taxes

The Organization is a 509(a)(1) publicly supported non-profit organization that is exempt from income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code. The Organization is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The Organization may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2023, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The Organization follows provisions of uncertain tax positions as addressed in ASC 958. The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2023.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Organization to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Financial Instruments and Credit Risk

The Organization manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the Organization to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Organization has not experienced losses in any of these accounts. Credit risk associated with contributions receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from government agencies.

LCFF Revenues and Payments in Lieu of Property Taxes

The Organization's primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by each schools' average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to each school, which is funding in lieu of property taxes, and education protection account funds paid by the state under Proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 73% of the Organization's revenue.

The Organization is not at risk of losing these funding sources, as long as each school maintains a steady level of ADA, as these funding sources are mandated by the California State Constitution to fund schools.

Golden Valley Charter Schools for Education Renewal

Notes to the Consolidated Financial Statements (Continued)

Year Ended June 30, 2023

New Accounting Guidance

The Financial Accounting Standards Board (FASB) issues accounting standards updates and additional guidance for not-for-profit and for-profit agencies to establish consistent accounting across all organizations in the United States. The following table represents items that have been issued by FASB that became effective in the 2022-23 fiscal year:

Description	Date Issued
FASB Accounting Standards Update 2016-02 - Leases (Topic 842)	Feb-16
FASB Accounting Standards Update 2018-01 - Leases (Topic 842)	Jan-18
FASB Accounting Standards Update 2018-11 - Leases Targeted Improvements (Topic 842)	Jul-18
FASB Accounting Standards Update 2018-14 - Compensation, Retirement Benefits - Defined Benefit Plans (Topic 715-20)	Aug-18
FASB Accounting Standards Update 2018-20 - Leases (Topic 842)	Dec-18
FASB Accounting Standards Update 2019-01 - Leases (Topic 842)	Mar-19
FASB Accounting Standards Update 2019-12 - Income Taxes (Topic 740)	Dec-19
FASB Accounting Standards Update 2020-01 - Investments (Topics 321, 323, and 815)	Jan-20
FASB Accounting Standards Update 2020-05 - Revenue from Contracts with Customers (Topic 606)	Jun-20
FASB Accounting Standards Update 2020-05 - Leases (Topic 842)	Jun-20
FASB Accounting Standards Update 2020-08 - Codification Improvements for Receivables (Topic 310-20)	Oct-20
FASB Accounting Standards Update 2021-02 - Franchisors Revenue (Topic 952-606)	Jan-21
FASB Accounting Standards Update 2021-04 - Earnings Per Share (Topic 260)	May-21
FASB Accounting Standards Update 2021-04 - Debt Modifications and Extinguishments (Topic 470-50)	May-21
FASB Accounting Standards Update 2021-04 - Stock Compensation (Topic 718)	May-21
FASB Accounting Standards Update 2021-04 - Derivatives and Hedging (Topic 815-40)	May-21

Golden Valley Charter Schools for Education Renewal

Notes to the Consolidated Financial Statements (Continued)

Year Ended June 30, 2023

Description	Date Issued
FASB Accounting Standards Update 2021-05 - Leases (Topic 842)	Jul-21
FASB Accounting Standards Update 2021-07 - Stock Compensation (Topic 718)	Oct-21
FASB Accounting Standards Update 2021-09 - Leases (Topic 842)	Nov-21
FASB Accounting Standards Update 2021-10 - Government Assistance (Topic 832)	Nov-21
FASB Accounting Standards Update 2022-06 - Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848	Dec-22
FASB Accounting Standards Update 2023-03 - Financial Statement Reporting Amendments to SEC Paragraphs of Multiple Topics	Jul-23
FASB Accounting Standards Update 2023-04 - Liabilities (Topic 405): Amendments to SEC Paragraphs	Aug-23

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The School has adopted provisions of effective Accounting Standards Updates. The implementation of these items did not result in a change to financial presentation for the Organization.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through December 15, 2023, the date the financial statements were available to be issued.

B. Liquidity and Availability

The Organization's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	Golden Valley River	Golden Valley Orchard	Home Office	Total
Cash and cash equivalents	\$ 250,702	\$ -	\$ 1,003,653	\$ 1,254,355
Accounts receivable	<u>780,036</u>	<u>343,086</u>	<u>197</u>	<u>1,123,319</u>
Total	<u><u>\$ 1,030,738</u></u>	<u><u>\$ 343,086</u></u>	<u><u>\$ 1,003,850</u></u>	<u><u>\$ 2,377,674</u></u>

Golden Valley Charter Schools for Education Renewal

Notes to the Consolidated Financial Statements (Continued)

Year Ended June 30, 2023

C. Cash and Cash Equivalents

The Organization's cash and cash equivalents on June 30, 2023, consisted of the following:

	Golden Valley River	Golden Valley Orchard	Home Office	Total
Cash in bank accounts	\$ 250,702	\$ -	\$ 1,003,653	\$ 1,254,355
Total cash and cash equivalents	<u>\$ 250,702</u>	<u>\$ -</u>	<u>\$ 1,003,653</u>	<u>\$ 1,254,355</u>

Cash in Bank

The Organization's cash in bank (\$1,254,355 as of June 30, 2023) is held in financial institutions which are insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor. As of June 30, 2023, the Organization held \$1,251,528 in excess of the FDIC insured amounts. The Organization reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The Organization has not experienced any losses in such accounts and believe it is not exposed to any significant credit risk.

D. Accounts Receivable

As of June 30, 2023, the Organization's accounts receivable consisted of the following:

	Golden Valley River	Golden Valley Orchard	Home Office	Total
Federal Government				
Title I	\$ 28,610	\$ -	\$ -	\$ 28,610
Title II	-	25,470	-	25,470
Child Nutrition	11,515	8,194	-	19,709
Other Federal Programs	6,470	4,800	-	11,270
State Government				
Education Protection Account	-	13,150	-	13,150
State Aid	431,291	-	-	431,291
Lottery Funding	36,613	40,563	-	77,176
Child Nutrition	16,358	13,732	-	30,090
Expanded Learning Opportunities	-	11,902	-	11,902
Special Education	28,737	24,879	-	53,616
Local Government				
Property Tax Payments	220,442	200,396	-	420,838
Other Local Sources				
Golden Valley Tahoe Closeout	6,447	5,717	-	12,164
Other Local Sources	-	-	197	197
Total Accounts Receivable	<u>\$ 786,483</u>	<u>\$ 348,803</u>	<u>\$ 197</u>	<u>\$ 1,135,483</u>

Golden Valley Charter Schools for Education Renewal

Notes to the Consolidated Financial Statements (Continued)

Year Ended June 30, 2023

E. Prepaid Expenses

As of June 30, 2023, the Organization's prepaid expenses consisted of the following:

	Golden Valley River	Golden Valley Orchard	Home Office	Total
Rent	\$ 24,855	\$ 45,107	\$ 2,751	\$ 72,713
Prepaid vendors	49,406	18,579	23,007	90,992
Insurance	35,162	10,722	5,386	51,270
Total Prepaid Expenses	<u>\$ 109,423</u>	<u>\$ 74,408</u>	<u>\$ 31,144</u>	<u>\$ 214,975</u>

F. Property and Equipment

Property and equipment for Golden Valley River consisted of the following at June 30, 2023:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	\$ 14,324	\$ -	\$ -	\$ 14,324
Total Depreciable Capital Assets	<u>14,324</u>	<u>-</u>	<u>-</u>	<u>14,324</u>
Total Capital Assets	14,324	-	-	14,324
Less Accumulated Depreciation	(8,356)	(2,865)	-	(11,221)
Capital Assets, Net	<u>\$ 5,968</u>	<u>\$ (2,865)</u>	<u>\$ -</u>	<u>\$ 3,103</u>

Property and equipment for Golden Valley Orchard consisted of the following at June 30, 2023:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	\$ 6,239	\$ -	\$ -	\$ 6,239
Total Depreciable Capital Assets	<u>6,239</u>	<u>-</u>	<u>-</u>	<u>6,239</u>
Total Capital Assets	6,239	-	-	6,239
Less Accumulated Depreciation	(3,640)	(1,247)	-	(4,887)
Capital Assets, Net	<u>\$ 2,599</u>	<u>\$ (1,247)</u>	<u>\$ -</u>	<u>\$ 1,352</u>

Golden Valley Charter Schools for Education Renewal

Notes to the Consolidated Financial Statements (Continued)

Year Ended June 30, 2023

Consolidated property and equipment consisted of the following at June 30, 2023:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	\$ 20,563	\$ -	\$ -	20,563
Total Depreciable Capital Assets	<u>20,563</u>	<u>-</u>	<u>-</u>	<u>20,563</u>
Total Capital Assets	20,563	-	-	20,563
Less Accumulated Depreciation	(11,996)	(4,112)	-	(16,108)
Capital Assets, Net	<u>\$ 8,567</u>	<u>\$ (4,112)</u>	<u>\$ -</u>	<u>\$ 4,455</u>

G. Unearned Revenue

At year end the Organization had performance obligations remaining to expend funds for multiple federal and state grants. As such, unexpended cash received is reflected in unearned revenue.

The following table provides information about significant changes in unearned revenue for the year ended June 30, 2023:

	Golden Valley River	Golden Valley Orchard
Unearned Revenue, beginning of period	\$ 207,055	\$ 158,164
Increases in unearned revenue due to cash received during the period	271,279	266,972
Decreases in unearned revenue due to performance obligations met during the period	(254,207)	(134,050)
Unearned Revenue, end of period	<u>\$ 224,127</u>	<u>\$ 291,086</u>

As of June 30, 2023, unearned revenue consisted of the following:

	Golden Valley River	Golden Valley Orchard
Federal Revenue:		
ELOP	\$ -	\$ 46,537
GEER II	1,518	1,319
ESSER III	11,743	10,207
State Programs:		
Educator Effectiveness	31,503	25,419
Arts, Music, and Instructional Materials	87,789	75,926
Learning Recovery Emergency	91,574	131,678
Total	<u>\$ 224,127</u>	<u>\$ 291,086</u>

Golden Valley Charter Schools for Education Renewal

Notes to the Consolidated Financial Statements (Continued)

Year Ended June 30, 2023

H. Employee Retirement System

Qualified employees are covered under multiple-employer defined benefit pension plans by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). The risks of participating in these multi-employer plans are different from single-employer plans in the following aspects:

- a. Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of the other participating employers.
- b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- c. If the Organization chooses to stop participating in some of its multi-employer plans, the Organization may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The Organization's participation in these plans for the fiscal year ended June 30, 2023, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2023, 2022 and 2021 is for the plan's year-end at June 30, 2023, 2022 and 2021, respectively. The zone status is based on information that the Organization received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented.

Period to Period Comparability:

Golden Valley Charter Schools for Education Renewal increased in CalSTRS contributions from 2021 to 2022 by 34.81% followed by an increase in 2023 of 58.85%. Golden Valley Charter Schools for Education Renewal increased in CalPERS contributions from 2021 to 2022 by 94.08% followed by an increase in 2023 of 5.84%. The increase in both STRS and PERS is largely due to an increase in participants combined with an increase in salaries and contribution rates.

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act			FIP/RP Status Pending/ Implemented	
		Zone Status				
		2023	2022	2021		
CalSTRS	34098	Green	Green	Yellow	No	
CalPERS	5621014982	Yellow	Green	Yellow	No	
Pension Fund	Contributions			Number of Employees	Surcharge Imposed	
	2023	2022	2021			
CalSTRS	\$ 625,783	\$ 393,936	\$ 292,224	42	No	
CalPERS	391,312	369,708	190,488	50	No	
Total	<u>\$ 1,017,095</u>	<u>\$ 763,644</u>	<u>\$ 482,712</u>	<u>92</u>		

Golden Valley Charter Schools for Education Renewal

Notes to the Consolidated Financial Statements (Continued)

Year Ended June 30, 2023

CalSTRS:

The Organization contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. Required contribution rates are set by the California Legislature and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level of percentage of payroll using the entry age normal actuarial cost method. CalSTRS also uses the level of percentage of payroll method to calculate the amortization of any unfunded liability. Copies of the STRS annual report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

For the fiscal year ended June 30, 2023, active plan members were required to contribute between 10.205% and 10.25% of their salary, depending on their hire date. The employer contribution rate was 19.10% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The Organization made contributions as noted above. For the year ended June 30, 2023, the State contributed \$354,763 (10.828% of certificated salaries plus an additional supplemental amount) on behalf of the Organization.

CalPERS:

The Organization contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, with the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Active plan members are required to contribute 7% of their salary and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2022-23 was 25.37% of classified salaries. The Organization made contributions as noted above.

Golden Valley Charter Schools for Education Renewal

Notes to the Consolidated Financial Statements (Continued)

Year Ended June 30, 2023

I. Upcoming Changes in Accounting Pronouncements

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Updates (ASU) that become effective over the next few fiscal years:

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2016-13 - <i>Credit Losses (Topic 326)</i>	Jun-16	2023-24
FASB Accounting Standards Update 2017-04 - <i>Intangibles, Goodwill & Other (Topic 350)</i>	Jan-17	2023-24
FASB Accounting Standards Update 2018-12 - <i>Financial Services Insurance (Topic 944)</i>	Aug-18	2024-25
FASB Accounting Standards Update 2018-19 - <i>Codification Improvements for Credit Losses (Topic 326)</i>	Nov-18	2023-24
FASB Accounting Standards Update 2019-09 - <i>Financial Services, Insurance (Topic 944)</i>	Nov-19	2024-25
FASB Accounting Standards Update 2019-10 - <i>Financial Instruments, Credit Losses</i>	Nov-19	2023-24
FASB Accounting Standards Update 2020-06 - <i>Debt (Topic 470-20)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-06 - <i>Derivatives and Hedging (Topic 815-40)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-10 - <i>Codification Improvements</i>	Nov-20	2025-26
FASB Accounting Standards Update 2021-08 - <i>Business Combinations (Topic 805)</i>	Oct-21	2024-25
FASB Accounting Standards Update 2022-01 - <i>Derivatives and Hedging (Topic 815): Fair Value Hedging - Portfolio Layer Method</i>	Mar-22	2024-25
FASB Accounting Standards Update 2022-02 - <i>Financial Instruments-Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures</i>	Mar-22	2023-24
FASB Accounting Standards Update 2022-03 - <i>Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions</i>	Jun-22	2025-26
FASB Accounting Standards Update 2022-04 - <i>Liabilities-Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations</i>	Sep-22	2023-24
FASB Accounting Standards Update 2022-05 - <i>Financial Services - Insurance (Topic 944): Transition for Sold Contracts</i>	Dec-22	2025-26
FASB Accounting Standards Update 2023-01 - <i>Leases (Topic 842): Common Control Arrangements</i>	Mar-23	2024-25
FASB Accounting Standards Update 2023-02 - <i>Investments (Topic 323): Accounting for Investments in Tax Credit Structures</i>	Mar-23	2025-26
FASB Accounting Standards Update 2023-05 - <i>Business Combinations - Joint Venture Formations (Subtopic 805-60)</i>	Aug-23	2024-25

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the future fiscal years are not expected to impact the financial accounting or presentation for the Organization.

Supplementary Information

Golden Valley Charter Schools for Education Renewal

Consolidating Statement of Financial Position

June 30, 2023

	Golden Valley River	Golden Valley Orchard	Home Office	Elimination	Total
Assets					
Cash and cash equivalents	\$ 250,702	\$ -	\$ 1,003,653	\$ -	\$ 1,254,355
Accounts receivable	780,036	343,086	197	-	1,123,319
Accounts receivable - related entities	600,445	137,496	-	(725,777)	12,164
Prepaid expenses	109,423	74,408	31,144	-	214,975
Property and equipment, net	3,103	1,352	-	-	4,455
Total Assets	<u>\$ 1,743,709</u>	<u>\$ 556,342</u>	<u>\$ 1,034,994</u>	<u>\$ (725,777)</u>	<u>\$ 2,609,268</u>
Liabilities and Net Assets					
Liabilities					
Accounts payable - vendors	\$ 105,962	\$ 1,269	\$ -	\$ -	\$ 107,231
Accounts payable - related entities	-	-	725,777	(725,777)	-
Accounts payable - grantor governments	443,879	42,239	-	-	486,118
Accrued payroll liabilities	-	-	279,357	-	279,357
Unearned revenue	224,127	291,086	-	-	515,213
Accrued vacation liability	82,777	81,632	29,860	-	194,269
Total Liabilities	<u>856,745</u>	<u>416,226</u>	<u>1,034,994</u>	<u>(725,777)</u>	<u>1,582,188</u>
Net Assets					
Without donor restrictions					
Undesignated	883,861	138,764	-	-	1,022,625
Invested in property and equipment, net of related debt	<u>3,103</u>	<u>1,352</u>	<u>-</u>	<u>-</u>	<u>4,455</u>
Total Net Assets	<u>886,964</u>	<u>140,116</u>	<u>-</u>	<u>-</u>	<u>1,027,080</u>
Total Liabilities and Net Assets	<u>\$ 1,743,709</u>	<u>\$ 556,342</u>	<u>\$ 1,034,994</u>	<u>\$ (725,777)</u>	<u>\$ 2,609,268</u>

Golden Valley Charter Schools for Education Renewal

Consolidating Statement of Activities

June 30, 2023

	Golden Valley River		Golden Valley Orchard		Home Office		Elimination
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	Without Donor Restrictions	Total
Revenue, Support, and Gains							
Local Control Funding Formula (LCFF) sources							
State aid	\$ 2,026,753	\$ -	\$ 2,048,719	\$ -	\$ -	\$ -	\$ 4,075,472
Education protection account state aid	233,614	-	50,144	-	-	-	283,758
Transfers in lieu of property taxes	823,634	-	718,417	-	-	-	1,542,051
Total LCFF sources	<u>3,084,001</u>	<u>-</u>	<u>2,817,280</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,901,281</u>
Federal contracts and grants	-	123,708	-	87,329	-	-	211,037
State contracts and grants	83,130	1,035,251	81,735	465,047	-	-	1,665,163
Local contracts and grants	44,726	-	40,193	-	125,933	-	210,852
Donations, grants, and fundraising	331	-	3,550	-	98,918	-	102,799
Admin fees	-	-	-	-	894,921	(894,921)	-
Interest income	122	-	-	-	-	-	122
Net assets released from restriction -							
Grant restrictions satisfied	1,158,959	(1,158,959)	552,376	(552,376)	-	-	-
Total revenue, support, and gains	<u>4,371,269</u>	<u>-</u>	<u>3,495,134</u>	<u>-</u>	<u>1,119,772</u>	<u>(894,921)</u>	<u>8,091,254</u>
Expenses and Losses							
Program services expense	3,298,957	-	2,878,195	-	61,915	-	6,239,067
Supporting services expense	1,071,310	-	615,943	-	1,057,857	(894,921)	1,850,189
Total expenses and losses	<u>4,370,267</u>	<u>-</u>	<u>3,494,138</u>	<u>-</u>	<u>1,119,772</u>	<u>(894,921)</u>	<u>8,089,256</u>
Change in Net Assets	1,002	-	996	-	-	-	1,998
Net Assets, Beginning of Year	885,962	-	139,120	-	-	-	1,025,082
Net Assets, End of Year	<u>\$ 886,964</u>	<u>\$ -</u>	<u>\$ 140,116</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,027,080</u>

Golden Valley Charter Schools for Education Renewal

Consolidating Statement of Functional Expenses

June 30, 2023

	Golden Valley River		Golden Valley Orchard		Home Office			Elimination	Total
	Program Services	Supporting Services	Program Services	Supporting Services	Program Services	Supporting Services			
	Educational Programs	Management and General	Educational Programs	Management and General	Educational Programs	Management and General			
Salaries and wages	\$ 1,714,473	\$ 167,024	\$ 1,446,754	\$ 190,542	\$ 44,244	\$ 637,326	\$ -	\$ 4,200,363	
Pension expense	496,086	48,329	280,288	36,915	10,093	145,386	-	1,017,097	
Other employee benefits	165,904	16,162	152,819	20,127	4,249	61,206	-	420,467	
Payroll taxes	62,505	6,089	50,213	6,613	3,329	47,955	-	176,704	
Fees for services:									
Management	-	736,841	-	272,030	-	11,194	(894,921)	125,144	
Legal	-	1,889	-	672	-	377	-	2,938	
Audit	-	3,600	-	6,600	-	-	-	10,200	
Professional consulting	116,188	10,417	254,319	10,867	-	-	-	391,791	
District oversight	-	23,027	-	20,087	-	-	-	43,114	
Banking and service charges	-	1,841	-	750	-	34,586	-	37,177	
Advertising and promotion	-	10,975	-	10,877	-	21,686	-	43,538	
Information technology	6,949	-	6,803	-	-	5,448	-	19,200	
Operation and housekeeping	-	-	-	-	-	694	-	694	
Occupancy	333,769	-	305,529	-	-	30,261	-	669,559	
Conferences, conventions, and meetings	30,241	-	23,493	-	-	3,575	-	57,309	
Depreciation	2,865	-	1,248	-	-	-	-	4,113	
Insurance	-	33,247	-	32,500	-	37,395	-	103,142	
Other expenses:									
Books and supplies	321,372	-	297,707	-	-	9,662	-	628,741	
Equipment rental and repair	6,532	-	8,505	-	-	1,343	-	16,380	
Student events	42,073	-	50,517	-	-	-	-	92,590	
Dues and memberships	-	9,093	-	5,712	-	-	-	14,805	
Miscellaneous	-	2,776	-	1,651	-	9,763	-	14,190	
Total expenses by function	\$ 3,298,957	\$ 1,071,310	\$ 2,878,195	\$ 615,943	\$ 61,915	\$ 1,057,857	\$ (894,921)		\$ 8,089,256

Golden Valley Charter Schools for Education Renewal

LEA Organization Structure
Year Ended June 30, 2023

Golden Valley River [#0946] is a K-8 Charter School and was granted its current charter by the San Juan Unified School District for a five-year period expiring on June 30, 2026, pursuant to the terms of the Charter School Act of 1992, as amended.

Golden Valley Orchard [#1728] is a K-8 Charter School and was granted its current charter by the San Juan Unified School District on July 1, 2017, expiring on June 30, 2024, pursuant to the terms of the Charter School Act of 1992, as amended.

GOVERNING BOARD

Name	Office	Term and Term Expiration
Jennifer Huetter	Chair	Two Year Term Ending June 2024
Ekaterina Khmelniker	Member	Two Year Term Ending June 2023
Adam Errington	Member	Two Year Term Ending June 2024
Katie Gerski-Keller	Member	Two Year Term Ending June 2024
Meredith Willsen	Member	Two Year Term Ending June 2024
Stephen Quadro	Member	Two Year Term Ending June 2023

ADMINISTRATION

Caleb Buckley
Executive Director

Becky Page
Principal - Golden Valley Orchard

Ryan Sutton
Principal - Golden Valley River

Golden Valley Charter Schools for Education Renewal

Schedule of Average Daily Attendance

Year Ended June 30, 2023

Golden Valley River

	Second Period Report		Annual Report	
	Original B7378782	Revised	Original 8C4A457A	Revised
Classroom Based Attendance				
Grades TK/K-3	126.47	N/A	126.80	N/A
Grades 4-6	77.02	N/A	77.28	N/A
Grades 7-8	51.15	N/A	51.53	N/A
Total Classroom Based Attendance	254.64	N/A	255.61	N/A
Non-Classroom Based Attendance				
Grades TK/K-3	29.20	N/A	29.07	N/A
Grades 4-6	3.57	N/A	3.39	N/A
Total Non-Classroom Based Attendance	32.77	N/A	32.46	N/A
Total ADA	287.41	N/A	288.07	N/A

Golden Valley Orchard

	Second Period Report		Annual Report	
	Original EE9A5B03	Revised	Original FD2F40AE	Revised
Classroom Based Attendance				
Grades TK/K-3	126.69	N/A	126.48	N/A
Grades 4-6	75.05	N/A	74.73	N/A
Grades 7-8	48.98	N/A	49.05	N/A
Total Classroom Based Attendance	250.72	N/A	250.26	N/A
Total ADA	250.72	N/A	250.26	N/A

N/A – There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

Golden Valley Charter Schools for Education Renewal

Schedule of Instructional Time

Year Ended June 30, 2023

Golden Valley River

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Traditional)	J-13A Days	Total Instructional Days	Status
Transitional Kindergarten	36,000	39,390	0	39,390	175	0	175	Complied
Kindergarten	36,000	39,390	0	39,390	175	0	175	Complied
1st Grade	50,400	50,515	0	50,515	175	0	175	Complied
2nd Grade	50,400	50,515	0	50,515	175	0	175	Complied
3rd Grade	50,400	54,445	0	54,445	175	0	175	Complied
4th Grade	54,000	54,445	0	54,445	175	0	175	Complied
5th Grade	54,000	54,445	0	54,445	175	0	175	Complied
6th Grade	54,000	54,445	0	54,445	175	0	175	Complied
7th Grade	54,000	54,445	0	54,445	175	0	175	Complied
8th Grade	54,000	54,445	0	54,445	175	0	175	Complied

Golden Valley Orchard

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Traditional)	J-13A Days	Total Instructional Days	Status
Transitional Kindergarten	36,000	39,390	0	39,390	175	0	175	Complied
Kindergarten	36,000	39,390	0	39,390	175	0	175	Complied
1st Grade	50,400	50,515	0	50,515	175	0	175	Complied
2nd Grade	50,400	50,515	0	50,515	175	0	175	Complied
3rd Grade	50,400	54,445	0	54,445	175	0	175	Complied
4th Grade	54,000	54,445	0	54,445	175	0	175	Complied
5th Grade	54,000	54,445	0	54,445	175	0	175	Complied
6th Grade	54,000	54,445	0	54,445	175	0	175	Complied
7th Grade	54,000	54,445	0	54,445	175	0	175	Complied
8th Grade	54,000	54,445	0	54,445	175	0	175	Complied

Golden Valley Charter Schools for Education Renewal

Schedule of Financial Trends & Analysis

Year Ended June 30, 2023

Golden Valley River

	Budget			
	2024	2023	2022	2021
Revenues	\$ 4,248,395	\$ 4,371,269	\$ 2,928,099	\$ 2,989,056
Expenses	<u>4,028,182</u>	<u>4,370,267</u>	<u>3,509,059</u>	<u>2,528,752</u>
Change in Net Assets	<u>220,213</u>	<u>1,002</u>	<u>(580,960)</u>	<u>460,304</u>
Ending Net Assets	<u><u>\$ 1,107,177</u></u>	<u><u>\$ 886,964</u></u>	<u><u>\$ 885,962</u></u>	<u><u>\$ 1,466,922</u></u>
Unrestricted Net Assets	<u><u>\$ 1,107,177</u></u>	<u><u>\$ 886,964</u></u>	<u><u>\$ 885,962</u></u>	<u><u>\$ 1,466,922</u></u>
Unrestricted net assets as a percentage of total expenses	<u><u>27.49%</u></u>	<u><u>20.30%</u></u>	<u><u>25.25%</u></u>	<u><u>58.01%</u></u>
Total Long Term Debt	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
ADA at P2	<u><u>301</u></u>	<u><u>287</u></u>	<u><u>264</u></u>	<u><u>293</u></u>

The School's ending net assets has decreased by \$579,958 (39.54%) over the past two fiscal years. The decrease is due to a decline in ADA during this time in which expenditures increased but revenues remained steady.

Average daily attendance (ADA) has decreased by 6 over the past two years. As a result of the COVID-19 pandemic there was no reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

The 2023-24 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase by \$220,213 and ADA is projected to be 301 for the 2023-24 fiscal year.

Golden Valley Charter Schools for Education Renewal
 Schedule of Financial Trends & Analysis (Continued)
 Year Ended June 30, 2023

Golden Valley Orchard

	Budget 2024	2023	2022	2021
Revenues	\$ 3,859,640	\$ 3,495,134	\$ 2,741,168	\$ 2,519,709
Expenses	<u>3,829,471</u>	<u>3,494,138</u>	<u>3,058,887</u>	<u>2,277,632</u>
Change in Net Assets	<u>30,169</u>	<u>996</u>	<u>(317,719)</u>	<u>242,077</u>
Ending Net Assets	<u><u>\$ 170,285</u></u>	<u><u>\$ 140,116</u></u>	<u><u>\$ 139,120</u></u>	<u><u>\$ 456,839</u></u>
Unrestricted Net Assets	<u><u>\$ 170,285</u></u>	<u><u>\$ 140,116</u></u>	<u><u>\$ 139,120</u></u>	<u><u>\$ 456,839</u></u>
Unrestricted net assets as a percentage of total expenses	<u><u>4.45%</u></u>	<u><u>4.01%</u></u>	<u><u>4.55%</u></u>	<u><u>20.06%</u></u>
Total Long Term Debt	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 50,000</u></u>
ADA at P2	<u><u>280</u></u>	<u><u>251</u></u>	<u><u>228</u></u>	<u><u>254</u></u>

The School's ending net assets has decreased by \$316,723 (69.33%) over the past two fiscal years. The decrease is due to a significant decrease in ADA during the 2021-22 school year.

Average daily attendance (ADA) has decreased by 3 over the past two years. As a result of the COVID-19 pandemic there was no reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

The 2023-24 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase by \$30,169 and ADA is projected to be 280 for the 2023-24 fiscal year.

Golden Valley Charter Schools for Education Renewal
Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements
Year Ended June 30, 2023

Golden Valley River

June 30, 2023 annual financial alternative form net assets:	\$ 886,962
Adjustments and reclassifications:	
Rounding	<u>2</u>
Total adjustments and reclassifications	<u>2</u>
June 30, 2023 audited financial statements net assets:	<u>\$ 886,964</u>

Golden Valley Orchard

June 30, 2023 annual financial alternative form net assets:	\$ 140,116
Adjustments and reclassifications:	
	<u>-</u>
June 30, 2023 audited financial statements net assets:	<u>\$ 140,116</u>

Golden Valley Charter Schools for Education Renewal

Notes to Supplementary Information
Year Ended June 30, 2023

A. Purpose of Schedules

Combining Statement of Financial Position

This schedule provides the information which combines the Organizations' overall statement of net position, with eliminations for activities between the Schools and the Home Office.

Combining Statement of Activities

This schedule provides the information by subdivision which combines into the Organization's overall statement of activities, with eliminations for activities between the Schools and the Home Office.

Combining Statement of Functional Expenses

This schedule provides the information by subdivision which combines into the Organizations' overall statement of functional expenses, with eliminations for activities between the Schools and the Home Office.

LEA Organization Structure

This schedule provides information about each Schools' charter number, district of authorization, members of the governing board, and members of administration.

Schedule of Average Daily Attendance

Average daily attendance (ADA) is a measure of the number of pupils attending classes for each school. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Instructional Time

This schedule provides the information necessary to determine if the charter schools have complied with Education Code §47612 & §47612.5 which require the following:

- 1) EC §47612: As a condition of apportionment 175 school days must be offered for traditional calendar. If a multi-track calendar is utilized, each track must offer 175 school days.
- 2) EC §47612.5: As a condition of apportionment the following annual instructional minutes must be offered:

<ul style="list-style-type: none"> • To pupils in Kindergarten • To pupils in grades 1 to 3 • To pupils in grades 4 to 8 • To pupils in grades 9 to 12 	36,000 minutes 50,400 minutes 54,000 minutes 64,800 minutes
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Golden Valley Charter Schools for Education Renewal

Notes to Supplementary Information (Continued)

Year Ended June 30, 2023

Compliance with Education Code §47612 involves offering a minimum number of annual instructional minutes as defined by grade level.

An LEA that closed due to a qualifying emergency in the 2022-23 fiscal year may submit a Form J-13A to avoid a penalty for not meeting the annual instructional day requirements. The Organization's schools did not have an emergency closure and as such there are no credited days to account for on the Schedule of Instructional Time.

Schedule of Financial Trends & Analysis

This schedule displays summarized information from the current year and two previous years, along with budget information for the upcoming year. The information from this schedule is used to evaluate whether there are any financial indicators each school will not be able to continue operations in the next fiscal year. Based upon the information presented, each school appears to have sufficient reserves to continue operations for the 2023-24 fiscal year.

Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements

This schedule provides information necessary to reconcile between the audited financial statements and the financial data submitted to the sponsoring school district via the unaudited actual financial report.

Other Independent Auditor's Reports

Independent Auditor's Report on Internal Control Over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
Golden Valley Charter Schools for Education Renewal

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Golden Valley Charter Schools for Education Renewal (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Golden Valley Charter Schools for Education Renewal's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Golden Valley Charter Schools for Education Renewal's internal control. Accordingly, we do not express an opinion on the effectiveness of Golden Valley Charter Schools for Education Renewal's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Golden Valley Charter Schools for Education Renewal's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Golden Valley Charter Schools for Educational Renewal's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Golden Valley Charter Schools for Educational Renewal's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

El Cajon, California
December 15, 2023

**Independent Auditor's Report on State Compliance and on Internal Control Over
State Compliance**

To the Board of Directors
Golden Valley Charter Schools for Education Renewal

Report on Compliance for Applicable State Programs

Opinion on Each Applicable State Program

We have audited Golden Valley Charter Schools for Education Renewal's compliance with the requirements specified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 applicable to Golden Valley Charter Schools for Educational Renewal's statutory requirements identified below for the year ended June 30, 2023.

In our opinion, Golden Valley Charter Schools for Education Renewal complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its applicable state programs for the year ended June 30, 2023.

Basis for Opinion on Each Applicable State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Golden Valley Charter Schools for Education Renewal and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each applicable state program. Our audit does not provide a legal determination of Golden Valley Charter Schools for Education Renewal's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Golden Valley Charter Schools for Education Renewal's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Golden Valley Charter Schools for Education Renewal's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Golden Valley Charter Schools for Education Renewal's compliance with the requirements of each applicable state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Golden Valley Charter Schools for Education Renewal's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Golden Valley Charter Schools for Education Renewal's internal control over state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Golden Valley Charter Schools for Education Renewal's internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine the Golden Valley Charter Schools for Education Renewal's compliance with the state laws and regulations applicable to the following items:

	Golden Valley River	Golden Valley Orchard
	Procedures Performed	Procedures Performed
School Districts, County Offices of Education, and Charter Schools		
T. California Clean Energy Jobs Act.....	N/A	N/A
U. After/Before School Education and Safety Program.....	N/A	N/A
V. Proper Expenditure of Education Protection Account Funds.....	Yes	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts.....	Yes	Yes
X. Local Control and Accountability Plan.....	Yes	Yes
Y. Independent Study - Course Based.....	N/A	N/A
Z. Immunizations.....	Yes	Yes
AZ. Educator Effectiveness.....	Yes	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G).....	Yes	Yes
CZ. Career Technical Education Incentive Grant.....	N/A	N/A
EZ. Transitional Kindergarten.....	Yes	Yes
Charter Schools		
AA. Attendance.....	Yes	Yes
BB. Mode of Instruction.....	Yes	Yes
CC. Nonclassroom-Based Instruction/Independent Study.....	Yes	N/A
DD. Determination of Funding for Nonclassroom-Based Instruction.....	N/A	N/A
EE. Annual Instructional Minutes - Classroom Based.....	Yes	Yes
FF. Charter School Facility Grant Program.....	N/A	N/A

N/A – The Charter School did not offer the program during the current fiscal year or the program applies to a different type of Local Education Agency.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over State Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide. Accordingly, this report is not suitable for any other purpose.

El Cajon, California
December 15, 2023

Auditor's Results, Findings & Recommendations

Golden Valley Charter Schools for Education Renewal

Summary of Auditor's Results
Year Ended June 30, 2023

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>	
Internal control over financial reporting:		
One or more material weakness(es) identified?	<u> </u> Yes	<u>X</u> No
One or more significant deficiencies identified that are not considered material weakness(es)?	<u> </u> Yes	<u>X</u> No
Noncompliance material to financial statements noted?	<u> </u> Yes	<u>X</u> No

STATE AWARDS

Type of auditor's report issued on compliance for state programs:	<u>Unmodified</u>	
Internal control over applicable state programs:		
One or more material weakness(es) identified?	<u> </u> Yes	<u>X</u> No
One or more significant deficiencies identified that are not considered material weakness(es)?	<u> </u> Yes	<u>X</u> No
Any audit findings disclosed that are required to be reported in accordance with <i>2022-23 Guide for Annual Audits of California K-12 Local Education Agencies</i> ?	<u> </u> Yes	<u>X</u> No

Golden Valley Charter Schools for Education Renewal

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, or the *2022-23 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting* (the Audit Guide). Finding codes as identified in the Audit Guide are as follows:

Five Digit Code	AB 3627 Finding Type
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

A. Financial Statement Findings

None

B. State Award Findings

None

Golden Valley Charter Schools for Education Renewal

Schedule of Prior Year Audit Findings

Year Ended June 30, 2023

Finding/Recommendation	Status	Explanation if Not Implemented
Finding 2022-001 Attendance Golden Valley Tahoe did not operate for the required number of instructional minutes or days. It was recommended that the Organization cooperates with California Department of Education (CDE) to resolve any issues that arise due to the school closure before year end and not meeting required minimum days and annual minutes.	Implemented	N/A

SUBJECT: Options For Youth - San Juan Charter School 2022-2023 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

Action: The superintendent is recommending that the board receive the 2022-2023 Annual Independent Financial Audit Report for Options For Youth - San Juan Charter School (OFY).

RATIONALE/BACKGROUND:

Pursuant to Education Code 47604.32(d), the San Juan Unified School District (“District”), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by OFY.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

CliftonLarsonAllen LLP (the charter school’s independent auditor) has expressed its opinion for Options for Youth – San Juan, Inc (“the company”) that “the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.”

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

According to the OFY 2022-2023 audit report, ending cash was \$10,829,873, total revenues equaled \$14,139,865 and total expenditures equaled \$13,686,783 for the period ending June 30, 2023. The audit report reflects net assets of \$8,008,545.

OFY has a \$1,000,000 line of credit with PMB, an affiliate company, secured by program revenue, that expires on June 12, 2024. As of June 30, 2023, there was no outstanding balance.

The findings or questioned costs related to the basic financial statements or state awards for the year ended June 30, 2023 and 2024, were for Monitoring Revenue Recognition Related to Deferred Revenue that should have been reclassified as Accounts Payable.

ATTACHMENT(S):

1. [Option for Youth 2022-23 Audit Report](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Board of Education: 06/23/2020, 06/22/2021, 06/28/2022, 06/27/2023

Superintendent’s Cabinet: 06/17/2024

FISCAL IMPACT:

N/A

PREPARED BY: Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)**

CHARTER NUMBER #0217

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2023



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**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Options for Youth - San Juan, Inc.
Pasadena, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Options for Youth - San Juan, Inc. (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Options for Youth - San Juan, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As discussed in Note 2 to the financial statements, in 2023 the School adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-of-use asset and corresponding liability for all operating and finance leases with lease terms greater than one year. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Board of Directors
Options for Youth - San Juan, Inc.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Board of Directors
Options for Youth - San Juan, Inc.

Emphasis of Matters

Concentration

As discussed in Note 2 to the financial statements, the School provides services to students under the charter with San Juan Unified School District which amounted to 100% of revenues reported for the year ended June 30, 2023. The loss of charter authorization could have a material adverse effect on the School. Our opinion is not modified with respect to this matter.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The accompanying supplementary schedules, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and, except for the portion marked "unaudited", was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Local Education Agency Organization Structure, which is marked "unaudited", has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated December 13, 2023 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

The logo consists of the company name "CliftonLarsonAllen LLP" written in a stylized, cursive font.

CliftonLarsonAllen LLP

Glendora, California
December 13, 2023

**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023**

ASSETS**CURRENT ASSETS**

Cash	\$ 10,829,873
Accounts Receivable - State and Local	2,216,948
Accounts Receivable - Other	9,792
Prepaid Expenses and Other Assets	85,477
Total Current Assets	<u>13,142,090</u>

OTHER ASSETS

Security Deposits	52,829
Operating Lease Right of Use Assets, Net	1,994,540
Property, Plant, and Equipment, Net	70,237
Total Other Assets	<u>2,117,606</u>
 Total Assets	 <u>\$ 15,259,696</u>

LIABILITIES AND NET ASSETS**CURRENT LIABILITIES**

Accounts Payable and Accrued Expenses	\$ 2,875,064
Operating Lease Liabilities, Current	509,841
Deferred Revenue	2,326,145
Total Current Liabilities	<u>5,711,050</u>

LONG TERM LIABILITIES

Operating Lease Liabilities, Non-Current	<u>1,540,101</u>
Total Long Term Liabilities	<u>1,540,101</u>
 Total Liabilities	 <u>7,251,151</u>
 NET ASSETS WITHOUT DONOR RESTRICTIONS	 <u>8,008,545</u>

Total Liabilities and Net Assets	<u>\$ 15,259,696</u>
----------------------------------	----------------------

See accompanying Notes to Financial Statements.

**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023**

REVENUES WITHOUT DONOR RESTRICTIONS

Apportionment Revenue	\$ 13,328,693
Other State Revenue	700,410
Federal Revenue	110,762
Total Revenues Without Donor Restrictions	<u>14,139,865</u>

EXPENSES

Program Services:	
Educational Programs	12,224,619
Management and General	1,462,164
Total Expenses	<u>13,686,783</u>

CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS

453,082

Net Assets Without Donor Restrictions - Beginning of Year

7,555,463**NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR**\$ 8,008,545

See accompanying Notes to Financial Statements.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2023

	Program Services	Management and General	Total Expenses
Salaries and Wages	\$ 5,098,076	\$ -	\$ 5,098,076
Pension Expense	116,784	-	116,784
Other Employee Benefits	642,613	-	642,613
Payroll Taxes	391,022	-	391,022
Instructional Materials	1,303,780	-	1,303,780
Other Fees for Services	3,314,169	1,037,128	4,351,297
Advertising and Promotion Expenses	-	64,547	64,547
Office Expenses	-	290,486	290,486
Information Technology Expenses	18,434	-	18,434
Occupancy Expenses	1,046,846	-	1,046,846
Travel Expenses	70,926	9,624	80,550
Depreciation Expense	134,436	-	134,436
Insurance Expense	87,533	-	87,533
Other Expenses	-	60,379	60,379
 Total Functional Expenses	<u>\$ 12,224,619</u>	<u>\$ 1,462,164</u>	<u>\$ 13,686,783</u>

See accompanying Notes to Financial Statements.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets Without Donor Restrictions	\$ 453,082
Adjustments to Reconcile Change in Net Assets to Net Cash	
Provided by Operating Activities	
Depreciation and Amortization	134,436
Change in Operating Assets:	
Accounts Receivable	773,336
Prepaid Expenses and Other Assets	913
Right of Use Assets, Net	(1,994,540)
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	(48,490)
Lease Liabilities	2,049,942
Deferred Revenue	370,112
Net Cash Provided by Operating Activities	<u>1,738,791</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Capital Expenditures	(28,652)
Net Cash Used by Investing Activities	<u>(28,652)</u>

NET CHANGE IN CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents - Beginning of Year	<u>9,119,734</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 10,829,873</u>

See accompanying Notes to Financial Statements.

**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 ORGANIZATION AND MISSION

The Options for Youth - San Juan Charter School is operated by Options for Youth - San Juan, Inc. (the School) doing business as Options for Youth San Juan (OFY). The School is a nonprofit public benefit corporation. The School petitioned San Juan Unified School District (the District) for a charter and was approved by the State of California Department of Education on July 14, 1999. The District has granted the Charter through June 30, 2014. During the 2013-2014 school year, the San Juan Unified School renewed the Charter School Petition for an additional five-year term commencing on July 1, 2014 and continuing until June 30, 2023. The School charter was extended through June 30, 2024.

The School provides independent study programs for individuals not attending traditional school. The state apportionment revenues generated by the Average Daily Attendance (ADA) support the School. Actual costs of supervisorial oversight, not to exceed 1% of state apportionment revenues, are paid to the San Juan Unified School District in agreement with the School's charter.

The School's mission is to provide meaningful educational options by partnering with the community to empower its students to become responsible individuals and life-long learners who work with integrity to achieve their goals and dreams. A volunteer board of directors governs the School.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly, reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

The School defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

Security Deposits

Security deposits are paid in advance for various lease agreements for the School's sites.

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions.

Accounts Receivable

Accounts receivable primarily represent amounts due from state and local governments as of June 30, 2023. Management believes that all receivables are fully collectible, therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

It is the School's policy to capitalize individual property and equipment purchases over \$25,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Property and equipment are depreciated using the straight-line method, over 3 to 5 years.

**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases

The School determines if an arrangement is a lease at inception. Operating leases are included in right-of-use (ROU) assets – operating and lease liability – operating, and finance leases are included in right-of-use (ROU) assets – financing and lease liability – financing in the statement of financial position.

ROU assets represent the School's right to use an underlying asset for the lease term and lease liabilities represent the School's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the School will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term. The School has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the balance sheet.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the School has elected to use a risk-free discount rate determined using a period comparable with that of the lease term for computing the present value of all lease liabilities.

The School has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

Income Taxes

The School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. It is also exempt from state franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. The United States federal and the state of California have statutes of limitations that generally range from 3 to 4 years. No open tax years are currently under examination.

Revenue Recognition

Amounts received from the California Department of Education are conditional and recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2023, the School has conditional grants of \$2,755,024, of which \$2,326,145 is recognized as deferred revenue in the statement of financial position because conditions have not yet been met.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as a liability of the School. The current portion of the liability, if material, is recognized at year-end. The entire compensated absences liability is reported on the statement of financial position. After 90 days of employment, full-time employees employed for accrue 17 days of paid vacation per 12-month period, to a maximum balance of 240 hours. After five years of employment, these amounts increase to 22 days per 12-month period to a maximum of 300 hours.

Concentration

The School provides services to students under the charter with the San Juan Unified School District, which amounted to 100% of total revenue for the year ended June 30, 2023. The School performs periodic credit evaluations and generally does not require collateral.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the School is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Adoption of New Accounting Standard - Leases

In February 2016, FASB issued Accounting Standards Update (ASU) 2016-02, *Leases* (Topic 842). This new standard increases transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The School adopted the requirements of the guidance effective July 1, 2022, and has elected to apply the provisions of this standard to the beginning of the period of adoption.

The School has elected to adopt the package of practical expedients available in the year of adoption.

Subsequent Events

The School has evaluated subsequent events through December 13, 2023, the date the financial statements were available to be issued.

NOTE 3 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and grants receivable for the total amount of \$13,056,613.

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

NOTE 4 CONCENTRATION OF CREDIT RISK

The School maintains its cash in bank deposit accounts at various institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 PROPERTY, PLANT, AND EQUIPMENT

Property, plant and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was \$134,436 for the year ended June 30, 2023.

The components of property, plant, and equipment as of June 30, 2023 are as follows:

Furniture and Fixtures	\$ 38,471
Computer Equipment	375,594
Leasehold Improvements	<u>1,140,751</u>
Total	1,554,816
Less: Accumulated Depreciation and Amortization	<u>(1,484,579)</u>
Total Property and Equipment	<u>\$ 70,237</u>

NOTE 6 LINE OF CREDIT

The School has a \$1,000,000 secured line of credit with Pathways Management Group, Inc. The line of credit is secured by the School's program revenue. The agreement expires on June 12, 2024. Interest is at the lowest published AFR in the month disbursement is made. At June 30, 2023, no amount was outstanding.

NOTE 7 LEASES

The School leases its facilities and equipment under various lease agreements that expire through 2028.

The following tables provide quantitative information concerning the School's leases for the year ended June 30, 2023:

Operating Lease Cost	\$ 591,185
Cash Paid for Amounts Included in the Measurement of Lease Liabilities:	
Operating Cash Flows from Operating Leases	\$ 564,670
Right-of-Use Assets Obtained in Exchange for New Operating Lease Liabilities:	
Facilities	\$ 2,346,533
Equipment	\$ 148,692
Weighted-Average Remaining Lease Term - Operating Leases	4.4 years
Weighted-Average Discount Rate - Operating Leases	4.00%

**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 LEASES (CONTINUED)

A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2023, is as follows:

<u>Year Ending June 30,</u>	
2024	\$ 580,673
2025	448,501
2026	421,284
2027	435,282
2028	351,242
Undiscounted cash flows	<hr/>
(Less) imputed interest	<hr/>
Total present value	<hr/> <hr/>
	\$ 2,049,942

NOTE 8 EMPLOYEE BENEFIT PLAN

The School offers a 403(b) matching fund retirement account to all employees who regularly work at least 20 hours per week. When an employee enrolls in the plan and successfully completes 90 days of employment, the School will match 50% of the first 5% of compensation contributed by the employee. Employer contribution expense for the year ended June 30, 2023 was \$116,784.

NOTE 9 MAJOR CONTRACTS – THIRD-PARTY SERVICE PROVIDERS

The School receives management services from its CMO, Propel, A Charter Management Group, Inc. which include business management, operational leadership, quality assurance, and training.

The School receives back-office services from 9Dot Education Solutions, LLC which includes human resources, accounting, payroll, and board relation services.

The School receives educational services from Skyrocket, Inc., which include strategic instructional planning and design, compliance, student recruitment, and district relations services.

The School purchased services from Education Dynamics, Inc. (EDI) and its subsidiary, AllTech Enterprises, LLC, for computer consulting and technical support.

The School received services from Lupine Properties, LLC for property management.

During the year ended June 30, 2023, all of these services totaled 28.84% of total expenses.

**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 10 FUNCTIONALIZED EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include management fees, consulting service and travel, which are allocated on the basis of contractual terms.

NOTE 11 CONTINGENCIES, RISKS, AND UNCERTAINTIES

The School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

In the normal course of business, the School is subject to legal claims. After consultation with the School's legal counsel, management of the School is of the opinion that liabilities, if any, arising from such claims would not have a material effect on the School's financial position.

SUPPLEMENTARY INFORMATION

**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE - UNAUDITED
YEAR ENDED JUNE 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

Charter Name: Options for Youth San Juan Charter School

Charter School number authorized by the state: #0217

Date established and granting authority of each charter: The State of California Department of Education approved the charter school on July 14, 1999.

The date and a general description of any change during the year ended June 30, 2023 in a School district's boundaries: There are no changes in the charter's boundaries during the year ended June 30, 2023.

The numbers by type of schools: The School runs one type of school: a nonclassroom based independent study charter school for grades 7-12.

The Board of Directors and the administrators as of the year ended June 30, 2023 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (1-Year Term)
Barbara Gondo	President	June 2023
Jerome Brown	Secretary/Treasurer	June 2023
Sharon Bolden Schleh	Member	June 2023

ADMINISTRATORS

Colleen Mullen	Executive Director
Candice Varner	Director of School
Derek Newell	Principal

**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2023**

Not Applicable – The School is nonclassroom based.

See notes to supplementary information.

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**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)**
SCHEDULE OF DAILY AVERAGE ATTENDANCE
YEAR ENDED JUNE 30, 2023

P-2 Report - Nonclassroom Average Daily Attendance

	Apportionment Days Claimed through P-2	Number of School Calendar Days through P-2	Average Daily Attendance P-2 Report
Track A	70,439	106	664.52
Track B	6,354	106	59.94
Track C	7,378	106	69.60
Track D	15,794	106	149.00
ADA Totals			<u><u>943.06</u></u>
			<u>Average Daily Attendance</u>
Grades 7-8			44.61
Grades 9-12			898.45
ADA Totals			<u><u>943.06</u></u>

P-Annual Report - Nonclassroom Average Daily Attendance

	Apportionment Days Claimed through P-Annual	Number of School Calendar Days through P-Annual	Average Daily Attendance P-Annual Report
Track A	81,669	175	466.68
Track B	8,254	175	47.17
Track C	9,262	175	52.93
Track D	25,403	175	145.16
ADA Totals			<u><u>711.94</u></u>
			<u>Average Daily Attendance</u>
Grades 7-8			37.68
Grades 9-12			674.26
ADA Totals			<u><u>711.94</u></u>

There is no Average Daily Attendance generated through classroom-based instruction.

See notes to supplementary information.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

June 30, 2023 Annual Financial Report

Fund Balances (Net Assets)	\$ 7,766,617
----------------------------	--------------

Adjustments and Reclassifications:

Increase (Decrease) of Fund Balance (Net Assets):

Accounts Receivable - State and Local	292
Prepaid Expenses and Other Assets	(8,142)
Right to Use Assets, Net	1,994,540
Accounts Payable and Accrued Expenses	(617,547)
Lease Liabilities	(2,049,942)
Deferred Revenue	922,727
Net Adjustments and Reclassifications	241,928

June 30, 2023 Audited Financial Statement Fund Balances (Net Assets)

Fund Balances (Net Assets)	\$ 8,008,545
----------------------------	--------------

See notes to supplementary information.

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**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the Charter School and whether the School complied with the provisions of the California Education Code.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 2 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Options for Youth - San Juan, Inc.
Pasadena, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Options for Youth - San Juan, Inc. (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, statement of functional expenses and cash flows for the year then ended, the related notes to the financial statements, and have issued our report thereon dated December 13, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Board of Directors
Options for Youth - San Juan, Inc.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
December 13, 2023



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE

Board of Directors
Options for Youth - San Juan, Inc.
Pasadena, California

Report on Compliance

Opinion on State Compliance

We have audited Options for Youth - San Juan, Inc.'s (the School) compliance with the types of compliance requirements applicable to the School described in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2023. The School's applicable State compliance requirements are identified in the table below.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the School for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School's government programs.

Board of Directors
Options for Youth - San Juan, Inc.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

Board of Directors
Options for Youth - San Juan, Inc.

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable ¹
After/Before School Education and Safety Program	Not Applicable ²
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable ³
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant (CTEIG)	Not Applicable ⁴
Transitional Kindergarten	Not Applicable ⁵
Charter Schools:	
Attendance	Yes
Mode of Instruction	Not Applicable ⁶
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not Applicable ⁶
Charter School Facility Grant Program	Not Applicable ⁷

Not Applicable¹: The School did not have any expenditures for California Clean Energy Jobs Act in the year under audit or a completed project between 12 and 15 months prior to any month in the audit year.

Not Applicable²: The School did not operate an after or before school program component of this grant.

Not Applicable³: The School did not report ADA pursuant to Education Code section 51749.5.

Not Applicable⁴: The School did not receive a CTEIG allocation for the audit year.

Not Applicable⁵: The School did not report ADA for the audit year for transitional kindergarten.

Not Applicable⁶: The School did not report any ADA as generated through classroom-based instruction.

Not Applicable⁷: The School did not receive Charter School Facility Grant Program funding for the year audited.

Board of Directors
Options for Youth - San Juan, Inc.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
December 13, 2023

**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Our audit did not disclose any matters required to be reported in accordance with the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

**OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

FINDINGS—FINANCIAL STATEMENT AUDIT

2022 – 001 Monitoring Revenue Recognition Related to Deferred Revenue **30000**

Criteria: Deferred revenue should only include amounts considered eligible for revenue recognition in future years.

Condition: During the audit, we identified amounts in deferred revenue that were no longer within the period of availability.

Effect: Deferred revenue was overstated, and payables was understated by \$533,622.

Cause: The School did not review deferred revenue to determine whether amounts are past grant availability period.

Status: Implemented.

FINDINGS—STATE COMPLIANCE

There were no state compliance findings in the prior year.

SUBJECT: Visions In Education Charter School 2022-2023 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

Action: The superintendent is recommending that the board receive the 2022-2023 Annual Independent Financial Audit Report for Visions In Education Charter School (VIE).

RATIONALE/BACKGROUND:

Pursuant to Education Code 47604.32(d), the San Juan Unified School District (“District”), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by VIE.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

James Marta & Company LLP (the charter school’s independent auditor) has expressed its opinion that “the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.”

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

According to the VIE 2022-2023 audit report, ending cash was \$63,993,688, total revenues equaled \$99,811,643 and total expenditures equaled \$99,287,366 for the period ending June 30, 2023. The audit report reflects net assets of \$65,651,260 and a net position of \$29,036,888.

VIE reflects an increase in the net pension liability for CalPERS and CalSTRS of \$17,390,747 as of June 30, 2023 but had no outstanding required contributions due.

There were no findings or questioned costs related to the basic financial statements or state awards for the year ended June 30, 2023.

ATTACHMENT(S):

1. [Visions In Education - 2022-23 Audit Report](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Board of Education: 06/23/2020, 06/22/2021, 06/28/2022, 06/27/2023

Superintendent’s Cabinet: 06/17/2024

FISCAL IMPACT:

N/A

PREPARED BY: Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

**VISIONS IN EDUCATION CHARTER SCHOOL
COUNTY OF SACRAMENTO
CARMICHAEL, CALIFORNIA
FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED JUNE 30, 2023**

VISIONS IN EDUCATION CHARTER SCHOOL**TABLE OF CONTENTS**

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VISIONS IN EDUCATION CHARTER SCHOOL

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James Marta & Company LLP
Certified Public Accountants
Accounting, Auditing, Consulting, and Tax

INDEPENDENT AUDITOR'S REPORT

Board of Directors
 Visions In Education Charter School
 Carmichael, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Visions In Education (the “Charter”), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Charter’s basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Charter and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Charter’s management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Charter's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis; statement of revenues, expenditures, and changes in fund balance budget (Non-GAAP) and actual - General Fund; schedule of proportionate share of net pension liability; schedule of pension contributions and the Schedule of Changes in the Charter's Net Other Post-Employment Benefits (OPEB) Liability and Related Ratios on pages 4-8, 39, 40, 41, and 42, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

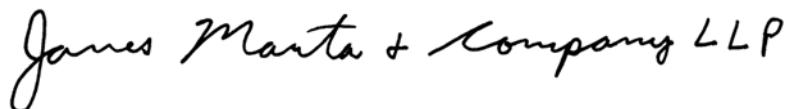
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Charter's basic financial statements. The *supplementary information as listed in the table of contents* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The *supplementary information* is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the *supplementary information* is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 9, 2023 on our consideration of Charter's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Charter's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is fluid and cursive, with "James" and "Marta" connected at the top, and "Company LLP" written below it.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 9, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

VISIONS IN EDUCATION CHARTER SCHOOL**MANAGEMENT'S DISCUSSION AND ANALYSIS****JUNE 30, 2023**

This section of Visions In Education (the “Charter”) 2022-23 annual financial report presents our discussion and analysis of the Charter’s financial performance during the fiscal year that ended on June 30, 2023. Please read it in conjunction with the Charter’s financial statements, which immediately follow this section.

CHARTER PROFILE

Visions In Education is a tuition-free public school that supports personalized learning in public education, located in Carmichael, California, in Sacramento County. According to the 2020 U.S. Census Bureau, Carmichael’s population estimate is 79,793. The Charter is very proud to have graduated over 1,100 high school seniors in the fiscal year of 2022-2023. The Charter also continues to maintain strong attendance with students present nearly 95% of school days. Visions In Education is fully accredited by Western Association of Schools and Colleges (WASC) and was renewed in 2022.

The Charter comprises three academies servicing TK – 12 grade levels, two high school options, one early college preparatory, one independent study, and one school serving home school students. The school has a homeschool option that serves TK – 12. The Charter currently employs approximately 447 staff members.

MISSION

As an independent study/home school program, Visions In Education utilizes a standards-based education that addresses individual differences and learning styles. Visions empowers students to take ownership and responsibility for their present and future learning by developing their academic, interpersonal, intrapersonal, and technological skills.

FINANCIAL HIGHLIGHTS

Due to the steady enrollment, the Charter’s reserves have remained strong. For Visions, steady enrollment means more reliance on COLA and grant funding. The Charter is committed to fiscal stability.

- General fund ending balance as of June 30, 2023 was \$65,651,260.
- The Charter ended the year with a restricted ending fund balance of \$9,526,828.
- The General Fund available reserves as a percentage of total outgo (expenditures, other uses, and transfers out) was 18.74%, after accounting for committed balances.
- GASB 68 was implemented five years ago, which required the net pension liability to be recognized. A net pension liability of \$49,506,505 was recognized as of June 30, 2023.
- On the Statement of Activities, total current year revenues exceeded total current year expenses by \$524,277.

VISIONS IN EDUCATION CHARTER SCHOOL**MANAGEMENT'S DISCUSSION AND ANALYSIS****JUNE 30, 2023****OVERVIEW OF THE FINANCIAL STATEMENTS***The Statement of Net Position and the Statement of Activities and Change in Net Position*

The Statement of Net Position and the Statement of Activities report information about the Charter as a whole and about its activities. These statements include all assets and liabilities of the Charter using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Charter's net position and changes in them. Net position is the difference between assets and liabilities, one way to measure the Charter's financial health or financial position. Over time, increases or decreases in the Charter's net position is one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the Charter's enrollment, property tax base, and the condition of the Charter's facilities.

The relationship between revenues and expenses is the Charter's operating results. Since the Board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the Charter. The quality of the education and the safety of our schools will likely be two important factors.

Fund Financial Statements

The fund financial statements are designed to report information about the Charter's most significant funds. Funds are accounting devices the Charter uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by bond covenants. The Charter establishes other funds to control and manage money for particular purposes or to show that it is properly using certain revenues. Fund financial statements focus on individual parts of the Charter, reporting the Charter's operations in more detail than the Charter-wide statements.

- Governmental funds statements tell how basic services such as instruction and pupil services were financed in the short term as well as what remains for future spending. Most of the Charter's basic services are included in governmental funds. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information in the reconciliation statements that explains the relationship (or differences) between them.
- Proprietary funds statements offer financial information about the activities the Charter operates on a cost reimbursement basis, such as the self-insurance fund. Proprietary funds are reported in the same way as the government-wide statements. The Charter currently has one internal service fund – the self-insurance fund for dental and vision benefits.

VISIONS IN EDUCATION CHARTER SCHOOL**MANAGEMENT'S DISCUSSION AND ANALYSIS****JUNE 30, 2023***Notes to the Basic Financial Statements*

Notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in Charter-wide and fund financial statements. The notes to the financial statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the Charter's general fund budget, both the adopted and final version, with year-end actuals.

NET POSITION

The Charter's combined net position, as of June 30, 2023, was \$29,036,888 reflecting an increase of 1.8%.

Condensed Statement of Net Position				
	June 30, 2022	June 30, 2023	Change	Percentage Change
Assets				
Current assets	\$ 57,938,715	\$ 72,648,823	\$ 14,710,108	25.4%
Capital assets	3,221,109	3,210,743	(10,366)	-0.3%
Total assets	61,159,824	75,859,566	14,699,742	24.0%
Deferred Outflows of Resources	<u>33,716,681</u>	<u>31,116,163</u>	<u>(2,600,518)</u>	<u>-7.7%</u>
Liabilities				
Current liabilities	10,598,325	6,997,563	(3,600,762)	-34.0%
Long-term liabilities	33,472,769	50,692,962	17,220,193	51.4%
Total liabilities	44,071,094	57,690,525	13,619,431	30.9%
Deferred Inflows of Resources	<u>22,292,800</u>	<u>20,248,316</u>	<u>(2,044,484)</u>	<u>-9.2%</u>
Net Position				
Invested in capital assets, net of related debt	3,221,109	3,210,743	(10,366)	-0.3%
Restricted	1,791,889	9,526,828	7,734,939	431.7%
Unrestricted	23,499,613	16,299,317	(7,200,296)	-30.6%
Total net position	<u>\$ 28,512,611</u>	<u>\$ 29,036,888</u>	<u>\$ 524,277</u>	<u>1.8%</u>

VISIONS IN EDUCATION CHARTER SCHOOL**MANAGEMENT'S DISCUSSION AND ANALYSIS****JUNE 30, 2023****CHANGE IN NET POSITION**

The Charter's total revenues increased 29.6% to \$99,811,643. The total cost of all programs and services increased 65.8% to \$99,287,366. The Charter's expenses are predominantly related to educating and caring for students.

Condensed Statement of Activities for the Fiscal Years Ended June 30

	2022	2023	Change	Percentage Change
Revenues				
Operating grants and contributions	\$ 10,097,246	\$ 22,046,319	\$ 11,949,073	118.3%
Federal and state aid not restricted for specific purposes	66,348,198	75,700,341	9,352,143	14.1%
Interest and investment earnings	252,513	1,758,150	1,505,637	596.3%
Miscellaneous	<u>340,216</u>	<u>306,833</u>	<u>(33,383)</u>	<u>-9.8%</u>
Total revenues	<u>77,038,173</u>	<u>99,811,643</u>	<u>22,773,470</u>	<u>29.6%</u>
Expenses				
Instruction	39,888,465	60,995,687	21,107,222	52.9%
Instruction-related services	15,158,916	30,094,735	14,935,819	98.5%
Pupil services	4,223,819	7,211,329	2,987,510	70.7%
General administration	32,758	41,096	8,338	25.5%
Plant services	<u>582,907</u>	<u>944,519</u>	<u>361,612</u>	<u>62.0%</u>
Total expenses	<u>59,886,865</u>	<u>99,287,366</u>	<u>39,400,501</u>	<u>65.8%</u>
Change in net position	<u>\$ 17,151,308</u>	<u>\$ 524,277</u>	<u>\$ (16,627,031)</u>	<u>-96.9%</u>

LONG TERM LIABILITIES

Total long-term liabilities increased by \$17,220,193 million (51.1%).

The notes to the financial statements are an integral part of the financial presentation and contain more detailed information as to interest, principal, retirement amounts, and future debt retirement dates.

CAPITAL ASSETS

Capital assets, net of depreciation, decreased from the prior year to \$3,210,743, representing a 0.32% decrease due to inclusion of depreciation.

VISIONS IN EDUCATION CHARTER SCHOOL**MANAGEMENT'S DISCUSSION AND ANALYSIS****JUNE 30, 2023****GENERAL FUND***General Fund Budgetary Highlights*

The Charter's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the Charter revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on the Governor's May Revised figures and updated 45 days after the State approves its final budget. In addition, the Charter revises its budget at First and Second Interim and any other time there are significant changes.

Other than the aforementioned instance, the Charter did not incur unanticipated expenditures in excess of appropriations in expenditure classifications for which the budget was not revised.

ECONOMIC FACTORS AND THE FY 2023-24 BUDGET

The Governing Board is committed to fiscal stability and fiscal solvency. As we look to the future, we do see a post-covid environment with shifting demands for independent study programs which will enable us to see growth for our Independent Study Academy and a more competitive environment which will put pressure on our ability to maintain current enrollment levels in our Home School Academy. In addition, we expect continued pressure from the legislature as it relates to operating non-classroom programs. However, we continue to remain optimistic in our ability to manage and maintain a sustainable program into the future as the opportunity to serve more students in our Independent Study program appears to offset losses in our Home School Academy.

CONTACTING THE CHARTER'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the Charter's finances and to show the Charter's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact the Charter Office, Visions In Education, 5030 El Camino Ave, Carmichael, California 95608.

FINANCIAL SECTION

VISIONS IN EDUCATION CHARTER SCHOOL**STATEMENT OF NET POSITION****JUNE 30, 2023**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 63,993,688
Receivables	8,263,332
Prepaid expenses	391,803
Capital assets, net of accumulated depreciation	<u>3,210,743</u>
 Total Assets	<u>75,859,566</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows on pensions (Note 6)	31,038,259
Deferred outflows on OPEB (Note 7)	<u>77,904</u>
Total deferred outflows	<u><u>31,116,163</u></u>
LIABILITIES	
Accounts payable and other current liabilities	6,393,328
Unearned revenue	604,235
Long-term liabilities:	
Due within one year	621,952
Due in more than one year	<u>50,071,010</u>
 Total Liabilities	<u>57,690,525</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows on pensions (Note 6)	20,003,104
Deferred inflows on OPEB (Note 7)	<u>245,212</u>
Total deferred inflows	<u><u>20,248,316</u></u>
NET POSITION	
Invested in capital assets, net of related debt	3,210,743
Restricted	9,526,828
Unrestricted	<u>16,299,317</u>
 Total Net Position	<u>\$ 29,036,888</u>

VISIONS IN EDUCATION CHARTER SCHOOL**STATEMENT OF ACTIVITIES****FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Program Revenues			Net (Expense) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	\$ 60,995,687	\$ -	\$ 13,507,926	\$ (47,487,761)
Instruction-related services:				
Instructional supervision	13,788,048	-	1,055,348	(12,732,700)
Instructional library, media and technology	3,398,686	-	-	(3,398,686)
School site administration	12,908,001	-	4,670,826	(8,237,175)
Pupil Services:				
All other pupil services	7,211,329	-	2,812,219	(4,399,110)
General administration:				
All other general administration	41,096	-	-	(41,096)
Plant services	944,519	-	-	(944,519)
Total governmental activities	<u>\$ 99,287,366</u>	<u>\$ -</u>	<u>\$ 22,046,319</u>	<u>(77,241,047)</u>
General Revenues				
Taxes and subventions:				
Federal and state aid not restricted to specific purposes				75,700,341
Interest and investment earnings				1,758,150
Miscellaneous				306,833
				<u>77,765,324</u>
Change in net position				<u>524,277</u>
Net Position - July 1, 2022				<u>28,512,611</u>
Net Position - June 30, 2023				<u>\$ 29,036,888</u>

VISIONS IN EDUCATION CHARTER SCHOOL**BALANCE SHEET****GOVERNMENTAL FUNDS****JUNE 30, 2023****ASSETS**

Cash and cash equivalents	\$ 63,993,688
Accounts receivable	8,263,332
Prepaid expenses	<u>391,803</u>
Total Assets	<u><u>\$ 72,648,823</u></u>

**LIABILITIES AND
FUND BALANCES**

Liabilities	
Accounts payable	\$ 6,393,328
Unearned revenue	<u>604,235</u>
Total Liabilities	<u><u>6,997,563</u></u>
Fund balances	
Nonspendable	2,442,303
Restricted	9,526,828
Committed	2,437,747
Assigned	25,000,000
Unassigned	<u>26,244,382</u>
Total Fund Balances	<u><u>65,651,260</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 72,648,823</u></u>

VISIONS IN EDUCATION CHARTER SCHOOL

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

JUNE 30, 2023

Total fund balances - governmental funds	\$ 65,651,260
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Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$ 3,700,741
Accumulated depreciation	<u>(489,998)</u>
Net	3,210,743

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Net Pension Liability	49,506,505
Net OPEB Liability	564,505
Compensated absences payable	<u>621,952</u>
	<u>(50,692,962)</u>

Deferred outflows and inflows of resources relating to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources relating to OPEB	77,904
Deferred inflows of resources relating to OPEB	(245,212)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pension are reported.

Deferred outflows of resources relating to pensions	31,038,259
Deferred inflows of resources relating to pensions	<u>(20,003,104)</u>
Total net position - governmental activities	<u>\$ 29,036,888</u>

VISIONS IN EDUCATION CHARTER SCHOOL**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS****FOR THE FISCAL YEAR ENDED JUNE 30, 2023****REVENUES**

LCFF sources	\$ 74,196,011
Federal revenue	1,468,873
Other state revenues	22,026,993
Other local revenues	1,877,244
Total revenues	<u>99,569,121</u>

EXPENDITURES

Certificated salaries	33,680,658
Classified salaries	8,331,030
Employee benefits	19,238,359
Books and supplies	7,314,212
Services and other operating expenditures	12,541,294
Capital outlay	<u>152,698</u>
Total expenditures	<u>81,258,251</u>
Net change in fund balances	18,310,870
Fund balances, July 1, 2022	<u>47,340,390</u>
Fund balances, June 30, 2023	<u>\$ 65,651,260</u>

VISIONS IN EDUCATION CHARTER SCHOOL

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES**

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Total net change in fund balances - governmental funds	\$ 18,310,870
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Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$ 67,061
Depreciation expense:	<u>(77,427)</u> (10,366)

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:

48,017

Other postemployment benefits (OPEB): In government funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:

201

Pensions: In government funds, pension costs are recognized when employer contributions are made in the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:

(17,824,445)

Total change in net position - governmental activities	<u>\$ 524,277</u>
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VISIONS IN EDUCATION CHARTER SCHOOL**NOTES TO THE BASIC FINANCIAL STATEMENTS****JUNE 30, 2023****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****A. ACCOUNTING POLICIES**

Visions In Education Charter School (the "Charter") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual. The accounting policies of the Charter conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants. For state entitlement programs, the Charter has elected to match the revenues in the period that program expenditures are made to be consistent with the accounting for grants and other revenues.

B. REPORTING ENTITY

The Board of Directors is the level of government which has governance responsibilities over all activities related to public elementary school education in the Charter. The Board is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board, since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

C. BASIS OF PRESENTATIONGovernment-wide Financial Statements

The statement of net position and the statement of activities display information about the Charter. These statements include the financial activities of the overall government, except for fiduciary activities and component units. At June 30, 2023, the Charter School has no component units for financial reporting purposes. Eliminations have been made to minimize the double counting of internal activities.

The government-wide statement of net position presents information on all of the Charter's assets and liabilities, with the difference between the two presented as net position. Net position is reported as one of three categories: invested in capital assets, net of related debt; restricted or unrestricted. Restricted net position is further classified as either net position restricted by enabling legislation or net position that is otherwise restricted.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Charter's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are, therefore, clearly identifiable to a particular function. The Charter does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the Charter, with certain exceptions. The comparison of direct expenses with program revenues identifies the

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

extent to which each governmental function is self-financing or draws from the general revenues of the Charter.

The Charter reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense function. Interest on long-term liabilities is considered an indirect expense and is reported separately in the Statement of Activities.

Fund Financial Statements

Fund financial statements report detailed information about the Charter. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met. Expenses are recorded when liabilities are incurred.

Governmental Fund Financial Statements

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures, and changes in fund balances) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Charter, "available" means collectible within the current period or within 60 days after year-end.

Non-exchange transactions, in which the Charter receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used, or the fiscal year when use is first permitted; matching requirements, in

VISIONS IN EDUCATION CHARTER SCHOOL**NOTES TO THE BASIC FINANCIAL STATEMENTS****JUNE 30, 2023****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

which the Charter must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Charter on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

E. FUND ACCOUNTING

The accounts of the Charter are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Charter resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The Charter funds and account groups are as follows:

Governmental Funds:

General Fund is the general operating fund of the Charter. It is used to account for all transactions except those required or permitted by law to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Charter has no special revenue funds.

Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. The Charter has no capital projects funds.

F. BUDGETS AND BUDGETARY ACCOUNTING

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the Charter's Board of Directors must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The Charter's Board of Directors satisfied these requirements.

The Charter employs budgetary control by major object code and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code. The budgets are revised during the year by the Board of Directors to provide for unanticipated revenues and expenditures. The originally adopted and final revised budget for the General Fund is presented as Required Supplementary Information.

VISIONS IN EDUCATION CHARTER SCHOOL**NOTES TO THE BASIC FINANCIAL STATEMENTS****JUNE 30, 2023****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****G. ACCOUNTS RECEIVABLE**

Receivables are made up principally of amounts due from the State of California. The Charter School has determined that no allowance for doubtful accounts was needed as of June 30, 2023.

H. CAPITAL ASSETS

Capital assets are those purchased or acquired with an original cost of \$15,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using the straight-line basis over 4 -30 years depending on asset types.

I. COMPENSATED ABSENCES

All vacation pay plus related payroll taxes are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

J. ACCUMULATED SICK LEAVE

Sick leave benefits are not recognized as liabilities of the Charter. The Charter's policy is to record sick leave as an operating expenditure in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

K. RESTRICTED NET POSITION

Restrictions of the ending net position indicate the portions of net position not appropriate for expenditure or amounts legally segregated for specific future use. These amounts are not available for appropriation and expenditure at the balance sheet date.

When both restricted and unrestricted resources are available for use, it is the Charter's policy to use restricted resources first, then, unrestricted resources as they are needed.

L. FINANCING LEASES

A lease is defined as a contract that coveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. The long-term liability and corresponding asset for financial leases are recorded in the financial statements to the extent that the Charter's lease capitalization threshold is met, \$500,000. Amortization of related assets using the straight-line method over the life of the contract. As of June 30, 2023, the Charter did not have any financial leases that met the threshold.

VISIONS IN EDUCATION CHARTER SCHOOL**NOTES TO THE BASIC FINANCIAL STATEMENTS****JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**M. UNEARNED REVENUE**

Cash received for federal and state special projects and programs is recognized as revenue to the extent that the qualified expenditures have been incurred. Unearned revenue is recorded to the extent cash received on specific projects and programs exceed qualified expenditures.

N. PREPAID EXPENSES

Any future expenses that are paid for ahead of the fiscal year end are recorded as prepaid expenses. These expenses consist of prepayments of credit cards and insurance costs.

O. PROPERTY TAX

The Charter's revenue limit is received from a combination of local property taxes, state apportionments, and other local sources.

Secured property taxes are levied as an enforceable lien on property as of March 1. Taxes are payable in two installments, on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County of Sacramento bills and collects the taxes for the Charter. Tax revenues are recognized by the Charter when received.

P. ENCUMBRANCES

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

Q. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

R. ELIMINATIONS AND RECLASSIFICATIONS

In the process of aggregating data for the government-wide statements, some amounts reported as interfund activity and balances in the fund financial statements were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

VISIONS IN EDUCATION CHARTER SCHOOL**NOTES TO THE BASIC FINANCIAL STATEMENTS****JUNE 30, 2023****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****S. PENSIONS**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Charter School's California Public Employees' Retirement System (CalPERS) and California State Teachers Retirement System (STRS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS and STRS, respectively. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

T. FUND BALANCE

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*", the Charter is required to report fund balances in the following categories: Nonspendable, Restricted, Committed, Assigned and/or Unassigned.

Nonspendable Fund Balance reflects assets not in spendable form, either because they will never convert to cash (e.g. prepaid expense) or must remain intact pursuant to legal or contractual requirements.

Restricted Fund Balance reflects amounts that can be spent only for the *specific purposes* stipulated by constitution, external resource providers, or through enabling legislation.

Committed Fund Balance reflects amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority: the Board of Directors. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of Directors.

Assigned Fund Balance reflects amounts intended to be used by the government for *specific purposes* but do not meet the criteria to be classified as restricted or committed. Under the Charter's adopted policy, only the Board of Directors is authorized to assign amounts for specific purposes.

Unassigned Fund Balance represents the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

When expenditures are incurred for purposes of which restricted, committed, assigned and unassigned fund balances are available, the Charter considers restricted funds to have been spent first, followed by committed, assigned and unassigned, respectively.

VISIONS IN EDUCATION CHARTER SCHOOL**NOTES TO THE BASIC FINANCIAL STATEMENTS****JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**U. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

For purposes of measuring the Charter School's OPEB liability, deferred outflows of resources and deferred inflows of resources, information about the fiduciary net position of the Charter's OPEB Plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

V. DEFERRED INFLOWS AND OUTFLOWS

In addition to assets, the statement of net position includes a separate sections for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time.

W. SUBSCRIPTION BASED INFORMATION TECHNOLOGY AGREEMENTS (SBITA)

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets) as specified in the contract for a period of time in an exchange or exchange-like transaction. The long-term liability and corresponding asset for SBITAs are recorded in the financial statements to the extent that the Charter's capitalization threshold is met, \$250,000. Amortization of related assets using the straight-line method over the life of the contract. As of June 30, 2023, the Charter did not have any financial leases that met the threshold.

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

2. CASH AND INVESTMENTS

Cash and investments as of June 30, 2023 consist of the following:

	<u>Governmental Activities</u>
Cash in County Treasury	\$ 61,943,188
Cash in revolving fund	<u>2,050,500</u>
Total cash held	<u><u>\$ 63,993,688</u></u>

A. Cash in County Treasury

Pooled Funds

In accordance with Education Code Section 41001, the Charter maintains substantially all of its cash in the interest-bearing Sacramento County Treasurer's Pooled Investment Fund. The Charter is considered to be an involuntary participant in an external investment pool. The fair value of the Charter School's investment in the pool is reported in the financial statements at amounts based upon the Charter School's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The weighted average maturity of the pool is 267 days. The pool is rated AAA by Standard and Poor's. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Interest Rate Risk

The Charter does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2023, the Charter had no significant interest rate risk related to cash and investments held.

Credit Risk

The Charter does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk

The Charter does not place limits on the amount it may invest in any one issuer. At June 30, 2023, the Charter had no concentration of credit risk.

VISIONS IN EDUCATION CHARTER SCHOOL**NOTES TO THE BASIC FINANCIAL STATEMENTS****JUNE 30, 2023****3. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2023, was as follows:

	Additions and Transfers	Deletions and Transfers	Balance June 30, 2023
	Balance July 1, 2022		
Non-depreciable assets:			
Land	\$ 1,336,000	\$ -	\$ 1,336,000
Work in progress	-	-	-
	<u>1,336,000</u>	<u>-</u>	<u>1,336,000</u>
Depreciable assets:			
Site Improvements	43,650	-	43,650
Buildings and improvements	2,036,123	-	2,036,123
Equipment	217,907	67,061	284,968
	<u>2,297,680</u>	<u>67,061</u>	<u>2,364,741</u>
Totals, at cost	<u>3,633,680</u>	<u>67,061</u>	<u>3,700,741</u>
Accumulated depreciation:			
Site Improvements	(22,734)	(10,912)	(33,646)
Buildings and improvements	(189,274)	(61,084)	(250,358)
Furniture and equipment	(200,563)	(5,431)	(205,994)
	<u>(412,571)</u>	<u>(77,427)</u>	<u>(489,998)</u>
Depreciable assets, net	<u>1,885,109</u>	<u>(10,366)</u>	<u>1,874,743</u>
Capital assets, net	<u>\$ 3,221,109</u>	<u>\$ (10,366)</u>	<u>\$ 3,210,743</u>

Depreciation expense for the year ended June 30, 2023 was allocated as follows:

Instruction	\$ 61,084
Instructional Library and Technology	10,912
Plant Services	5,431
Total depreciation expense	<u>\$ 77,427</u>

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

4. LONG-TERM LIABILITIES

Schedule of Changes in Long-Term Liabilities

A schedule of changes in long-term debt for the year ended June 30, 2023 is shown below:

	Balance			Balance	Balance Due
	July 1, 2022	Additions	Deletions	June 30, 2023	In One Year
Net pension liability	\$ 32,115,758	\$ 17,390,747	\$ -	\$ 49,506,505	\$ -
Net OPEB liability	687,042	-	122,537	564,505	-
Compensated Absences	669,969	-	48,017	621,952	621,952
Totals	\$ 33,472,769	\$ 17,390,747	\$ 170,554	\$ 50,692,962	\$ 621,952

Net Pension Liability

Net pension liability is accrued in accordance with provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. Employee Retirement Systems are discussed further in Note 6 to the basic financial statements.

Net OPEB Liability

Net Other Post-Employment Benefits (OPEB) liability is accrued in accordance with provisions of Statement No. 75, *Accounting and Financial Reporting for Other Post-Employment Benefits*. Post-employment benefits are discussed further in Note 7 to the basic financial statements.

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

5. FUND BALANCES

The Charter reports fund balances in accordance with Governmental Accounting Standards Board Statement No. 54. All fund balance categories are reported in the aggregate on the face of the balance sheet. All components of those fund balances and specific purposes are identified as follows:

	General Fund
Nonspendable:	
Revolving Cash	\$ 2,050,500
Prepaid Expenses	<u>391,803</u>
Total Nonspendable	<u>2,442,303</u>
Restricted:	
Educator Effectiveness, FY 2021-22	375,230
Arts, Music, and Instructional Materials Discretionary Block Grant	3,644,236
A-G Access/Success Grant	497,779
A-G Learning Loss Mitigation Grant	216,905
Learning Recovery Emergency Block Grant	4,638,397
Other Restricted State	86,772
Other Restricted Local	<u>67,509</u>
Total Restricted	<u>9,526,828</u>
Committed:	
Economic Uncertainty per MOU with Authorizer	<u>2,437,747</u>
Total Committed	<u>2,437,747</u>
Assigned:	
PERS/STRS Increases	7,000,000
Technology Purchases	3,000,000
Facilities Acquisitions	10,000,000
Deferred Maintenance Reserve	2,000,000
New Facility Projects	2,000,000
New Instructional Programs	<u>1,000,000</u>
Total Assigned	<u>25,000,000</u>
Unassigned:	
Reserve for Economic Uncertainties	25,666,666
Unappropriated	<u>577,716</u>
Total Unassigned	<u>26,244,382</u>
Total Fund Balances	<u>\$ 65,651,260</u>

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

6. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS).

Plan Description

California Public Employees' Retirement System (CalPERS)

The Charter contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Headquarters, 400 Q Street, Sacramento, California 95811.

State Teachers' Retirement System (STRS)

The Charter contributes to the State Teachers' Retirement System (STRS), a cost-sharing, multiple-employer, public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS Headquarters, 100 Waterfront Place, West Sacramento, California 95605.

The Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

	CalPERS		CalSTRS	
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	2% @ 55	2% @ 62	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	62	60	62
Monthly benefits, as a % of eligible compensation	2.0%	2.0%	2.0%	2.0%
Required employee contribution rates	7%	8%	10.25%	10.205%
Required employer contribution rates	25.370%	25.370%	19.10%	19.10%

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Contributions

CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Charter is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

STRS

Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

For the year ended June 30, 2023, the contributions reported as deferred outflows of resources related to pensions recognized as part of pension expense for each Plan were as follows:

	CalPERS	STRS	Total
Contributions - employer	\$ 2,107,913	\$ 5,842,122	\$ 7,950,035
On behalf contributions - state	-	3,814,428	3,814,428
Total	\$ 2,107,913	\$ 9,656,550	\$ 11,764,463

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2023, the Charter's reported net pension liabilities for its proportionate share of the net pension liability of the Plans' of:

	Proportionate Share of Net Pension Liability
CalPERS	\$ 17,108,577
STRS	32,397,928
Total Net Pension Liability	\$ 49,506,505

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The Charter's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2022, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The Charter's proportion of the net pension liability was based on a projection of the Charter's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Charter's proportionate share of the net pension liability for the Plan as of June 30, 2021 and 2022 was as follows:

Measurement		Fiscal Year	CalPERS	STRS
Dates				
June 30, 2021	2021-22		0.05050%	0.04801%
June 30, 2022	2022-23		0.04972%	0.04663%
Change - Increase (Decrease)			-0.00078%	-0.00138%

For the year ended June 30, 2023, the Charter recognized pension expense of \$17,824,445. At June 30, 2023, the Charter reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	CalPERS		STRS		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 2,107,913	\$ -	\$ 9,656,550	\$ -	\$ 11,764,463	\$ -
Difference between proportionate share of aggregate employer contributions and actual contributions for 2021-22	64,510	401,227	260,454	1,078,796	324,964	1,480,023
Changes of Assumptions	970,100	-	10,242,120	-	11,212,220	-
Differences between Expected and Actual Experience	424,638	333,961	190,297	5,077,751	614,935	5,411,712
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	832,029	-	6,289,648	971,107	7,121,677	971,107
Net differences between projected and actual investment earnings on pension plan investments	-	628,082	-	11,512,180	-	12,140,262
Total	\$ 4,399,190	\$ 1,363,270	\$ 26,639,069	\$ 18,639,834	\$ 31,038,259	\$ 20,003,104

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2024. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended				Total Deferred Outflows/ (Inflows) of Resources
June 30	CalPERS	STRS		
2024	\$ 610,249	\$ (145,600)		\$ 464,649
2025	159,642	(461,263)		(301,621)
2026	(252,193)	(1,911,011)		(2,163,204)
2027	410,309	908,145		1,318,454
2028	-	310,279		310,279
Thereafter	-	(357,865)		(357,865)
Total	\$ 928,007	\$ (1,657,315)		\$ (729,308)

Actuarial Assumptions

The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

	CalPERS	STRS
Valuation Date	June 30, 2021	June 30, 2021
Measurement Date	June 30, 2022	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	6.90%	7.10%
Inflation	2.30%	2.75%
Payroll Growth Rate	2.80%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return ⁽¹⁾	6.90%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

⁽¹⁾ Net of pension plan investment expenses, including inflation.

VISIONS IN EDUCATION CHARTER SCHOOL**NOTES TO THE BASIC FINANCIAL STATEMENTS****JUNE 30, 2023****6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing morality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

STRS changed the mortality assumptions based on the July 1, 2015 through June 30, 2018, experience study adopted by the board in January 2020. STRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP–2019) table issued by the Society of Actuaries.

Discount Rate**CalPERS**

The discount rate used to measure the total pension liability for the Plan was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. These discount rates are equal to the long-term expected rate of return of the respective plan assets and are net of investment expense but not reduced for administrative expenses.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are on the following table:

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Asset Class	CalPERS	
	Assumed Asset Allocation	Real Return ^{(a)(b)}
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
	<u>100.0%</u>	

^(a) An expected inflation of 2.30% used for this period.

^(b) Figures are based on the 2021-22 Asset Liability Management study.

Discount Rate

STRS

The discount rate used to measure the total pension liability was 7.10%, which was unchanged from prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers are made at statutory contribution rates in accordance with the rate increases actuarially determined. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expenses occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term investment rate of return assumption was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from STRS investment staff and investment consultants as inputs to the process.

The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, STRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of the June 30, 2022 measurement date, are summarized in the following table:

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Asset Class	STRS	
	Assumed Asset Allocation	Long-Term Expected Real Rate of Return ^(a)
Public Equity	42.0%	4.80%
Real Estate	15.0%	3.60%
Private Equity	13.0%	6.30%
Fixed Income	12.0%	1.30%
Risk Mitigating Strategies	10.0%	1.80%
Inflation Sensitive	6.0%	3.30%
Cash/Liquidity	2.0%	-0.40%
Total	<u>100%</u>	

^(a) 20-year average.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Charter's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the Charter's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	CalPERS		
	Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
Plan's Net Pension Liability/(Asset)	\$ 24,714,206	\$ 17,108,577	\$ 10,822,805

	STRS		
	Discount Rate - 1% (6.10%)	Current Discount Rate (7.10%)	Discount Rate + 1% (8.10%)
Plan's Net Pension Liability/(Asset)	\$ 55,023,698	\$ 32,397,928	\$ 13,611,736

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS and STRS comprehensive annual financial reports available on the CalPERS' and STRS' websites.

Payable to the Pension Plan

As of June 30, 2023, the Charter had no outstanding required contributions to the pension plans.

VISIONS IN EDUCATION CHARTER SCHOOL**NOTES TO THE BASIC FINANCIAL STATEMENTS****JUNE 30, 2023****7. OTHER POSTEMPLOYMENT BENEFITS****General Information about the OPEB Plan***Plan description:*

The Charter's defined benefit Other Post Employment Benefit Program (the Plan), provides post-employment health care benefits (medical and dental) under a single employer defined benefit OPEB plan to management who are eligible to retire from the Charter School and have completed a minimum of 5 years of employment with the Charter School. The plan does not issue separate financial statements. Health care benefits are provided for management employees who are eligible to retire under a single employer defined benefit OPEB plan, and have completed a minimum of 5 years of employment with the Charter School and are at least 55 and has not yet reached 65. Health care benefits are provided to these employees until they have attained the age of 65. As of June 30, 2023, the Charter has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the Charter School's total OPEB liability.

The Board of Directors has the authority to establish or amend the benefit terms offered by the Plan. The Board of Director's also retains the authority to establish the requirements for paying the Plan benefits as they come due.

Employees Covered by Benefit Terms:

For the fiscal year ended June 30, 2023, the Charter had 16 active employees and 0 retired employees receiving benefits.

Benefits Provided:

The benefits provided are the same as those provided for active employees. Spouses and dependents of eligible retirees are not eligible for coverage. Only management employees of the Charter in a management position prior to July 1, 2018 and who remain continuously employed in a management position prior to retirement are eligible to receive postemployment health care benefits. No other employees are not eligible to receive postemployment health care benefits.

Contributions:

California Government Code specifies that the Charter School's contribution requirements for covered employees are established and may be amended by the Board of Directors. Retirees participating in the group insurance plans offered by the Charter have 100% of the active premiums paid for by the Charter. In future years, contributions are assumed to increase at the same rate as premiums. The Charter's premium rates being charged to these retirees are lower than the expected cost for a retiree population under age 65.

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

7. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Net OPEB Liability

The Charts Net OPEB Liability was measured as of June 30, 2022 and was determined by an actuarial valuation as of June 30, 2022.

Actuarial Assumptions: The Net OPEB Liability in June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Funding method	Entry Age Normal Cost, level percent of pay
Asset valuation method	Market value of assets
Municipal bond index	S&P General Obligation Municipal Bond 20 Year High Grade Index
Discount rate	4.09% for all plan liabilities as of June 30, 2022 2.18% for all plan liabilities as of June 30, 2021
Salary increases	3.00% per year
General inflation rate	2.50% per year
Investment rate of return	4.09%
Healthcare cost trend rate	6.8% and fluctuate down to 3.9% for years 2076 and later

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
	\$	\$	\$
Balances at June 30, 2021, Measurement Date	\$ 687,042	\$ -	\$ 687,042
Changes for the year:			
Service cost	46,821	-	46,821
Interest	15,671	-	15,671
Difference between expected and actual experience	(48,412)	-	(48,412)
Plan experience	-	-	-
Employer contributions	-	30,045	(30,045)
Net investment income	-	-	-
Benefit payments	(30,045)	(30,045)	-
Changes of assumptions	(106,572)	-	(106,572)
Administrative expense	-	-	-
Net changes	(122,537)	-	(122,537)
Balances at June 30, 2022, Measurement Date	<u>\$ 564,505</u>	<u>\$ -</u>	<u>\$ 564,505</u>

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

7. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Discount Rate:

The discount rate used to measure the total OPEB liability was 4.09 percent as of June 30, 2022 measurement date. The rate increased from 2.18 percent; the rate used as of June 30, 2021 measurement date. The projection of cash flows used to determine the discount rate assumed that contributions from school districts will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates:

The following presents the net OPEB liability of the Charter, as well as what the Charter's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.09 percent) or 1-percentage-point higher (5.09 percent) than the current discount rate:

	1% Decrease (3.09%)	Discount Rate (4.09%)	1% Increase (5.09%)
Net OPEB liability (asset)	\$ 595,147	\$ 564,505	\$ 535,127

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates.

The following presents the net OPEB liability of the Charter, as well as what the Charter's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	Current Trend - 1%	Current Trend	Current Trend + 1%
Net OPEB liability (asset)	\$ 523,462	\$ 564,505	\$ 610,514

OPEB plan assets

The plan did not have any assets as of June 30, 2023.

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

7. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the Charter recognized OPEB expense of \$201. At June 30, 2023, the Charter reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 46,452	\$ 100,705
Differences between expected and actual experience	-	144,507
Deferred contributions	<u>31,452</u>	-
Total	\$ 77,904	\$ 245,212

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	Total Deferred Outflows/(Inflows) of Resources
2024	\$ 211
2025	(31,241)
2026	(29,737)
2027	(28,555)
2027	(27,221)
Thereafter	<u>(50,765)</u>
Total	\$ (167,308)

Payable to the OPEB Plan:

There were no amounts payable to the plan as of June 30, 2023.

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

8. EXCESS EXPENDITURES OVER APPROPRIATION

For the year ended June 30, 2023, there were excess expenditures in the amount of \$3,814,284 for employees related to the additional and CalSTRS On-Behalf contributions in the current year. The Charter incurred unanticipated expenditures in excess of appropriations in expenditure classifications for which the budget was not revised. Excess of expenditures over appropriations for the year ended June 30, 2023 were as follows:

		<u>Excess Expenditures</u>
General Fund		
Employee benefits	\$	3,814,284

The excess is not in accordance with Education Code 42600.

9. JOINT VENTURES

Schools Insurance Authority

The Charter is a member of a Joint Powers Authority, Schools Insurance Authority (SIA), for the operation of a common risk management and insurance program. The program covers workers' compensation, property/liability, dental and health and welfare insurance. The membership includes the school charters in Placer, Sacramento and El Dorado counties and their respective county offices. The Executive Board controls the operations of SIA, including selections of management and approval of operating budgets.

The relationship between Visions In Education Charter School and SIA is such that SIA is not a component unit of the Charter for financial reporting purposes.

Condensed financial information of SIA for the most recent fiscal year is available as follows:

<u>SIA</u>	
<u>June 30, 2022*</u>	
Total Assets	<u>\$ 211,771,868</u>
Deferred Outflows of Resources	<u>1,751,462</u>
Total Liabilities	<u>86,615,462</u>
Deferred Inflows of Resources	<u>3,674,124</u>
Net Position	<u>\$ 123,233,744</u>
Revenues	<u>\$ 59,357,945</u>
Expenditures	<u>66,482,201</u>
Change in Net Position	<u>\$ (7,124,256)</u>

* Most recent information available.

Audited financial statements for SIA are prepared annually and can be obtained from the Authority's finance director.

VISIONS IN EDUCATION CHARTER SCHOOL**NOTES TO THE BASIC FINANCIAL STATEMENTS****JUNE 30, 2023****10. COMMITMENTS AND CONTINGENCIES**

The Charter is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the Charter.

Also, the Charter has received federal and state funds for specific purposes that are subject to review or audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

11. SUBSEQUENT EVENTS

Management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended June 30, 2023 through October 9, 2023, the date the financial statements were issued. Management is not aware of any subsequent events, other than those described above, that would require recognition or disclosure in the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

VISIONS IN EDUCATION CHARTER SCHOOL**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET (NON-GAAP) AND ACTUAL****GENERAL FUND****FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Budget	Variance with Final Budget		
	Original	Final	Actual	Favorable (Unfavorable)
REVENUES				
LCFF sources	\$ 69,511,170	\$ 74,196,011	\$ 74,196,011	\$ -
Federal revenue	983,708	1,468,873	1,468,873	-
Other state revenues	6,310,794	18,212,571	22,026,993	3,814,422
Other local revenues	391,356	2,119,769	1,877,244	(242,525)
Total revenues	<u>77,197,028</u>	<u>95,997,224</u>	<u>99,569,121</u>	<u>3,571,897</u>
EXPENDITURES				
Certificated salaries	33,119,681	33,680,674	33,680,658	16
Classified salaries	7,841,567	8,331,053	8,331,030	23
Employee benefits	15,954,182	15,424,075	19,238,359	(3,814,284)
Books and supplies	8,709,525	7,314,236	7,314,212	24
Services and other operating expenditures	11,688,191	12,541,362	12,541,294	68
Capital outlay	-	152,699	152,698	1
Total expenditures	<u>77,313,146</u>	<u>77,444,099</u>	<u>81,258,251</u>	<u>(3,814,152)</u>
Net change in fund balances	(116,118)	18,553,125	18,310,870	(242,255)
Fund balances, July 1, 2022	<u>47,340,390</u>	<u>47,340,390</u>	<u>47,340,390</u>	<u>-</u>
Fund balances, June 30, 2023	<u>\$ 47,224,272</u>	<u>\$ 65,893,515</u>	<u>\$ 65,651,260</u>	<u>\$ (242,255)</u>

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

CalPERS	June 30, 2014⁽¹⁾	June 30, 2015⁽¹⁾	June 30, 2016⁽¹⁾	June 30, 2017⁽¹⁾	June 30, 2018⁽¹⁾	June 30, 2019⁽¹⁾	June 30, 2020⁽¹⁾	June 30, 2021⁽¹⁾	June 30, 2022⁽¹⁾
Proportion of the net pension liability (asset)	0.04031%	0.04245%	0.04164%	0.04106%	0.03212%	0.04422%	0.04656%	0.05050%	0.04972%
Proportionate share of the net pension liability (asset)	\$ 4,576,551	\$ 6,257,622	\$ 8,223,987	\$ 9,802,765	\$ 8,564,421	\$ 12,887,171	\$ 14,284,673	\$ 10,268,116	\$ 17,108,577
Covered payroll ⁽²⁾	\$ 4,113,618	\$ 4,669,807	\$ 4,261,442	\$ 4,682,371	\$ 3,643,035	\$ 5,609,487	\$ 8,422,116	\$ 6,545,770	\$ 6,881,655.50
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	111.25%	134.00%	192.99%	209.35%	235.09%	229.74%	169.61%	156.87%	248.61%
Plan fiduciary net position as a percentage of the total pension liability (asset)	83.38%	79.43%	73.90%	71.87%	70.85%	70.05%	70.00%	80.97%	69.76%
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 484,214	\$ 553,232	\$ 591,829	\$ 727,219	\$ 658,005	\$ 1,106,247	\$ 1,743,378	\$ 1,499,636	\$ 1,745,876
STRS	June 30, 2014⁽¹⁾	June 30, 2015⁽¹⁾	June 30, 2016⁽¹⁾	June 30, 2017⁽¹⁾	June 30, 2018⁽¹⁾	June 30, 2019⁽¹⁾	June 30, 2020⁽¹⁾	June 30, 2021⁽¹⁾	June 30, 2022⁽¹⁾
Proportion of the net pension liability (asset)	0.03101%	0.03279%	0.03360%	0.03283%	0.03800%	0.03977%	0.04357%	0.04801%	0.04663%
Proportionate share of the net pension liability (asset)	\$ 18,120,470	\$ 22,073,361	\$ 27,177,243	\$ 30,364,698	\$ 34,928,797	\$ 35,917,455	\$ 42,225,768	\$ 21,847,642	\$ 32,397,928
Covered payroll ⁽²⁾	\$ 12,831,441	\$ 12,594,101	\$ 14,283,394	\$ 15,170,714	\$ 17,931,431	\$ 20,350,865	\$ 26,411,368	\$ 29,107,358	\$ 27,040,471
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	141.22%	175.27%	190.27%	200.15%	194.79%	176.49%	159.88%	75.06%	119.81%
Plan fiduciary net position as a percentage of the total pension liability (asset)	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%	81.20%
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 1,139,432	\$ 1,351,347	\$ 1,796,851	\$ 2,189,134	\$ 2,919,237	\$ 3,479,998	\$ 4,265,436	\$ 4,924,965	\$ 5,164,730

⁽¹⁾ Historical information is required only for measurement periods for which GASB 68 is applicable. This is the measurement date of the actuary report.

⁽²⁾ Covered payroll is the payroll on which contributions to a pension plan are based.

⁽³⁾ The Plan's proportionate share of aggregate contributions may not match the actual contributions made by the employer during the measurement period. The Plan's proportionate share of aggregate contributions is based on the Plan's proportion of fiduciary net position as well as any additional side fund (or unfunded liability) contributions made by the employer during the measurement period.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF PENSION CONTRIBUTIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

CalPERS	Fiscal Year								
	2014-15 ⁽¹⁾	2015-16 ⁽¹⁾	2016-17 ⁽¹⁾	2017-18 ⁽¹⁾	2018-19 ⁽¹⁾	2019-20 ⁽¹⁾	2020-21 ⁽¹⁾	2021-22 ⁽¹⁾	2022-23 ⁽¹⁾
Contractually required contribution ⁽²⁾	\$ 484,214	\$ 553,232	\$ 591,829	\$ 727,219	\$ 658,005	\$ 1,106,247	\$ 1,743,378	\$ 1,499,636	\$ 1,745,876
Contributions in relation to the contractually required contribution ⁽²⁾	(494,420)	(600,406)	(721,182)	(830,086)	(1,397,670)	(1,322,516)	(1,502,930)	(1,753,126)	(2,107,913)
Contribution deficiency (excess)	\$ (10,206)	\$ (47,174)	\$ (129,353)	\$ (102,867)	\$ (739,665)	\$ (216,269)	\$ 240,448	\$ (253,490)	\$ (362,037)
Covered payroll ⁽³⁾	\$ 4,113,618	\$ 4,669,807	\$ 4,261,442	\$ 4,682,371	\$ 3,643,035	\$ 5,609,487	\$ 8,422,116	\$ 6,545,770	\$ 6,881,655
Contributions as a percentage of covered payroll ⁽³⁾	11.771%	11.847%	13.888%	15.531%	18.062%	19.721%	20.700%	22.910%	25.370%
STRS	Fiscal Year								
	2014-15 ⁽¹⁾	2015-16 ⁽¹⁾	2016-17 ⁽¹⁾	2017-18 ⁽¹⁾	2018-19 ⁽¹⁾	2019-20 ⁽¹⁾	2020-21 ⁽¹⁾	2021-22 ⁽¹⁾	2022-23 ⁽¹⁾
Contractually required contribution ⁽²⁾	\$ 1,139,432	\$ 1,351,347	\$ 1,796,851	\$ 2,189,134	\$ 2,919,237	\$ 3,479,998	\$ 4,265,436	\$ 4,924,965	\$ 5,164,730
Contributions in relation to the contractually required contribution ⁽²⁾	(1,331,845)	(1,757,827)	(2,157,347)	(2,643,500)	(3,453,747)	(4,134,609)	(4,200,374)	(4,612,379)	(5,842,122)
Contribution deficiency (excess)	\$ (192,413)	\$ (406,480)	\$ (360,496)	\$ (454,366)	\$ (534,510)	\$ (654,611)	\$ 65,062	\$ 312,586	\$ (677,392)
Covered payroll ⁽³⁾	\$ 12,831,441	\$ 12,594,101	\$ 14,283,394	\$ 15,170,714	\$ 17,931,431	\$ 20,350,865	\$ 26,411,368	\$ 29,107,358	\$ 27,040,471
Contributions as a percentage of covered payroll ⁽³⁾	8.880%	10.730%	12.580%	14.430%	16.280%	17.100%	16.150%	16.920%	19.100%

⁽¹⁾ Historical information is required only for measurement periods for which GASB 68 is applicable.

⁽²⁾ Employers are assumed to make contributions equal to the contractually required contributions. However, some employers may choose to make additional contributions towards their side fund or their unfunded liability. Employer contributions for such plans exceed the contractually required contributions. CalPERS has determined that employer obligations referred to as "side funds" do not conform to the circumstances described in paragraph 120 of GASB 68, therefore are not considered separately financed specific liabilities.

⁽³⁾ Covered payroll is the payroll on which contributions to a pension plan are based.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF CHANGES IN THE CHARTER'S NET OPEB LIABILITY AND RELATED RATIOS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	2023*	2022*	2021*	2020*	2019*	2018*
Total OPEB liability						
Service cost	\$ 46,821	\$ 42,612	\$ 43,971	\$ 41,518	\$ 43,982	\$ 46,288
Interest	15,671	17,451	18,457	17,898	21,899	17,435
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	(48,412)	-	(86,457)	-	(328,539)	-
Changes of assumptions	(106,572)	16,536	24,930	6,368	266,633	(22,670)
Benefit payments	(30,045)	(5,961)	(2,391)	(13,936)	(18,152)	(23,294)
Net change in total OPEB liability	(122,537)	70,638	(1,490)	51,848	(14,177)	17,759
Total OPEB liability - beginning	687,042	616,404	617,894	566,046	580,223	562,464
Total OPEB liability - ending (a)	\$ 564,505	\$ 687,042	\$ 616,404	\$ 617,894	\$ 566,046	\$ 580,223
Plan fiduciary net position						
Contributions - employer	\$ 30,045	\$ 5,961	\$ 2,391	\$ 13,936	\$ 18,152	\$ 23,294
Net investment income	-	-	-	-	-	-
Benefit payments	(30,045)	(5,961)	(2,391)	(13,936)	(18,152)	(23,294)
Administrative expense	-	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-	-
Plan fiduciary net position - ending (b)	\$ -					
Charter's net OPEB liability - ending (a) - (b)	\$ 564,505	\$ 687,042	\$ 616,404	\$ 617,894	\$ 566,046	\$ 580,223
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered-employee payroll	\$ 2,705,470	\$ 2,417,280	\$ 3,298,516	\$ 3,130,074	\$ 3,143,880	\$ 2,740,537
Charter's net OPEB liability as a percentage of covered-employee payroll	20.9%	28.4%	18.7%	19.7%	18.0%	21.2%

* GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Only results for years since GASB 75 was implemented (fiscal years 2018 through 2023) are shown in the table.

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. PURPOSE OF SCHEDULES

A - Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP) and Actual – General Fund

The Charter employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Directors to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information.

B - Schedule of Changes in the Charter's Net OPEB Liability and Related Ratios

Benefit changes: There were no changes to benefits.

Changes of assumptions: The discount rate increased from 2.18% as of June 30, 2021 to 4.09% as of June 30, 2022.

Fiscal year 2018 was the first year of implementation, therefore only six years are shown. The schedule below summarizes the estimates used by the actuary of OPEB.

Funding method	Entry Age Normal Cost
Amortization method	Level percentage of pay
Asset valuation method	Market value of assets
Municipal bond index	S&P General Obligation Municipal Bond 20 Year High Grade Index
General inflation rate	2.50% per year
Healthcare cost trend rate	6.8% and fluctuate down to 3.9% for years 2076 and later
Salary increases	3.00% per year; since benefits do not depend on salary, this is used only to allocate the actuarial cost of benefits between service years
Investment rate of return	4.09%

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. PURPOSE OF SCHEDULES (CONTINUED)

C - Schedule of Proportionate Share of the Net Pension Liability

This schedule presents information on the Charter School's proportionate share of the net pension liability (NPL), the Plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the Charter School. Fiscal year 2015 was the first year of implementation, therefore only nine years are shown. In the future, as data becomes available, ten years of information will be presented.

Changes of Assumptions

The discount rate changed for CalPERS from 7.15% to 6.90%. The inflation rate for CalPERS changed from 2.50% to 2.30%. The payroll growth rate for CalPERS changed from 2.75% to 2.80%. There were no changes in assumptions for CalSTRS.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuations for both CalPERS and STRS.

D - Schedule of Pension Contributions

If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements, the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll. Fiscal year 2015 was the first year of implementation, therefore only nine years are shown. In the future, as data becomes available, ten years of information will be presented.

	CalPERS	STRS
Valuation Date	June 30, 2021	June 30, 2021
Measurement Date	June 30, 2022	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	6.90%	7.10%
Inflation	2.30%	2.75%
Payroll Growth Rate	2.80%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return ⁽¹⁾	6.90%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

⁽¹⁾ Net of pension plan investment expenses, including inflation.

SUPPLEMENTARY INFORMATION

VISIONS IN EDUCATION CHARTER SCHOOL**LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE****JUNE 30, 2023**

Visions In Education was established in April 1995. There were no changes in the boundaries of the Charter during the year. The Charter is a political subdivision of the State of California. The Charter currently operates an online school program.

BOARD OF DIRECTORS

Name	Office	Term Expires June 30,
Mark Holman	Chairperson	2026
Terrence Shelton	Vice-Chairperson	2026
Clark Shueh	Member	2024
Sandra Morales	Member	2024
Open Position	Member	2025

ADMINISTRATION

Steve Olmos, Ed. D.
Superintendent

Tom Tafoya
Chief Operations Officer

Micah Studer, Ed.D.
Chief Academic Officer

Larry Falcon
Director of Fiscal Services

VISIONS IN EDUCATION CHARTER SCHOOL**SCHEDULE OF AVERAGE DAILY ATTENDANCE****FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Second Period Report	Revised Second Period Report	Annual Report
Elementary			
TK through third	1,463	1,463	1,475
Fourth through Eighth	1,664	1,664	1,684
Special Education	8	8	8
Subtotal	<u>3,136</u>	<u>3,136</u>	<u>3,167</u>
Secondary			
Ninth through Twelfth	3,173	3,170	3,160
Special Education	3	3	3
Subtotal	<u>3,176</u>	<u>3,173</u>	<u>3,164</u>
Total	<u><u>6,312</u></u>	<u><u>6,308</u></u>	<u><u>6,330</u></u>

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

The Charter only offers independent study. There is no instructional time.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF CHARTER SCHOOLS

FOR FISCAL YEAR ENDED JUNE 30, 2023

There are no charter schools reported.

VISIONS IN EDUCATION CHARTER SCHOOL

**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

There were no audit adjustments made to any funds of the Charter.

VISIONS IN EDUCATION CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Identifying Number	Pass- Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education</u>				
84.010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	14329	*	1,212,445
84.367	ESSA: Title II, Part A, Supporting Effective Instruction Local Grants	14341		196,165
84.365	ESEA (ESSA): Title III, English Learner Student Program	14346		60,263
	Total U.S. Department of Education			<u>1,468,873</u>
	Total Federal Programs			<u>\$ 1,468,873</u>

* Tested as major program.

VISIONS IN EDUCATION CHARTER SCHOOL
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Adopted Budget 2023/2024	Actuals 2022/2023	Actuals 2021/2022	Actuals 2020/2021
<u>General Fund</u>				
Revenues and Other Financial Sources	\$ 88,807,543	\$ 99,569,121	\$ 77,038,168	\$ 70,430,784
Expenditures	100,990,250	81,258,251	69,327,827	65,617,503
Other Uses and Transfers Out	-	-	-	-
Total Outgo	<u>100,990,250</u>	<u>81,258,251</u>	<u>69,327,827</u>	<u>65,617,503</u>
Change in Fund Balance	(12,182,707)	18,310,870	7,710,341	4,813,281
Ending Fund Balance	<u>\$ 53,468,553</u>	<u>\$ 65,651,260</u>	<u>\$ 47,340,390</u>	<u>\$ 39,630,049</u>
Available Reserves	<u>\$ 46,520,652</u>	<u>\$ 26,244,382</u>	<u>\$ 5,629,273</u>	<u>\$ 13,153,169</u>
Reserve for Economic Uncertainties	<u>\$ -</u>	<u>\$ 25,666,666</u>	<u>\$ 5,629,273</u>	<u>\$ 13,153,169</u>
Unassigned Fund Balance	<u>\$ 46,520,652</u>	<u>\$ 577,716</u>	<u>\$ -</u>	<u>\$ -</u>
Available Reserves as a Percentage of Total Outgo	46.1%	32.3%	8.1%	20.0%
Total Long-Term Debt	\$ 50,071,010	\$ 50,692,962	\$ 33,472,769	\$ 57,802,837
Average Daily Attendance at P-2	6,433	6,308	6,326	6,342

The general fund balance has increased by \$31,077,016 over the past two years.

The Charter experienced an operating surplus in all the past three years and anticipates incurring a deficit during fiscal year 2023-2024.

Total long-term liabilities have decreased by \$7,109,875 over the past two years due to the decrease in the net pension.

Average Daily Attendance (ADA) has decreased by 30 over the past two years. The Charter anticipates an increase in the fiscal year 2023-2024.

VISIONS IN EDUCATION CHARTER SCHOOL
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

1. PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the Charter. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B. Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Charter and whether the Charter complied with the provisions of Education Code Sections 46200 through 46206. Charters must maintain their instructional minutes in accordance with the State's standard requirement as required by Education Code Section 46201(b).

C. Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

D. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds, as reported in the Annual Financial and Budget Report to the audited financial statements.

E. Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards includes federal grant activity of the Charter and is presented under the modified accrual basis of accounting. The May 2023 Edition of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance) requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with Uniform Guidance and state requirements. Therefore, some amounts presented in this schedule may differ from amounts used in the preparation of the general purpose financial statements. The Charter has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

F. Schedule of Financial Trends and Analysis

This schedule discloses the Charter's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the Charter's ability to continue as a going concern for a reasonable period of time.

VISIONS IN EDUCATION CHARTER SCHOOL

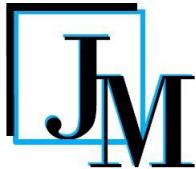
NOTES TO SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

2. EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosures in the financial statements of Charters which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2023, the Charter has not adopted such a program.

OTHER INDEPENDENT AUDITOR'S REPORTS



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Directors
 Visions In Education
 Carmichael, California

Report on Compliance

Opinion

We have audited the Visions In Education (the “Charter”) compliance with the requirements specified in the 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting applicable to the Charter’s state program requirements identified below for the year ended June 30, 2023.

In our opinion, Visions In Education complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Charter and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Charter’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Charter’s state programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Charter’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the 2022-23 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists.

The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Charter's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Charter's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the Charter's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Charter's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Charter's compliance with the state laws and regulations applicable to the following items:

Local Education Agencies Other Than Charter Schools	
Description	Procedures Performed
Attendance	No, see below
Teacher Certification and Misassignments	No, see below
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	No, see below
General Requirements	No, see below
Ratio of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	No, see below
Early Retirement Incentive Program	No, see below
Gann Limit Calculation	No, see below
School Accountability Report Card	No, see below
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	No, see below
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	No, see below
District of Choice	No, see below
Home to School Transportation Reimbursement	No, see below
Independent Study Certification for ADA Loss Mitigation	No, see below

School Districts, County Offices of Education and Charter Schools

Description	Procedures Performed
California Clean Energy Jobs Act	No, see below
After/Before Schools Education and Safety Program	No, see below
General requirements	No, see below
After School	No, see below
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	No, see below
Immunizations	No, see below
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	No, see below
Career Technical Education Incentive Grant	No, see below
Transitional Kindergarten	Yes

Charter Schools

Description	Procedures Performed
Attendance	Yes
Mode of Instruction	No, see below
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes - Classroom Based	No, see below
Charter School Facility Grant Program	No, see below

We did not perform any procedures related to Attendance, Teacher Certification and Misassignments, Kindergarten Continuance, Independent Study, Continuation Education, Instructional Time, Instructional Materials, Ratio of Administrative Employees to Teachers, Classroom Teacher Salaries, Early Retirement Incentive, Gann Limit Calculation, School Accountability Report Card, Juvenile Court Schools, Middle or Early College High Schools, K-3 Grade Span Adjustment, Transportation Maintenance of Effort, Apprenticeship: Related and Supplemental Instruction, Comprehensive School Safety Plan, Home to School Transportation Reimbursement, Independent Study Certification for ADA Loss Mitigation and District of Choice because the Charter is a charter school only and those sections do not apply to charter schools.

We did not perform procedures related to California Clean Energy Jobs Act as the Charter submitted their final report in fiscal year 2020-21.

We did not perform any procedures related to After/Before School Education and Safety Program and Independent Study-Course Based because they were not offered in the current year.

We did not perform any procedures related to Expanded Learning Opportunities Grant (ELO-G) because the Charter did not qualify for these grants.

We did not perform audit procedures on Career Technical Education Incentive Grant as the District did not receive funding in the current year.

We did not perform any procedures related to Annual Instructional Minutes – Classroom Based and Mode of Instruction because the Charter is nonclassroom based.

We did not perform any procedures related to Immunization as none of the Charter's schools appeared on the lists of schools that did not submit immunization assessment reports to the California Department of Public Health or those that reported combined conditional admission and overdue rates greater than 10 percent in kindergarten and in 7th grade.

We did not perform any procedures related to Charter School Facility Grant Program because the Charter did not receive any funding from this program.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

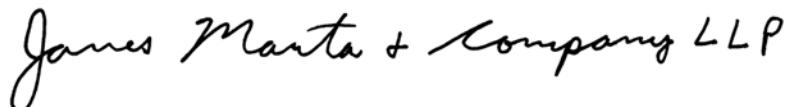
Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

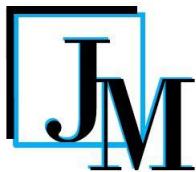
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Accordingly, this report is not suitable for any other purpose.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 9, 2023



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
 COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
 STATEMENTS PERFORMED IN ACCORDANCE
 WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITOR'S REPORT

Board of Directors
 Visions In Education Charter School
 Carmichael, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Visions In Education Charter School as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Visions In Education Charter School's basic financial statements, and have issued our report thereon dated October 9, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Visions in Education Charter School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Visions In Education's internal control. Accordingly, we do not express an opinion on the effectiveness of Visions In Education's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

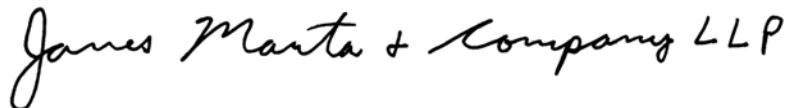
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

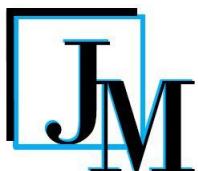
As part of obtaining reasonable assurance about whether the Visions In Education Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is fluid and cursive, with "James" and "Marta" connected at the top, and "Company LLP" written below it.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 9, 2023



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

Attachment 1

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Visions In Education
Carmichael, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Visions In Education's (the "Charter") compliance with the types of compliance requirements identified as subject to audit in the May 2023 Edition of the *OMB Compliance Supplement* that could have a direct and material effect on each of the Charter's major federal programs for the year ended June 30, 2023. The Charter's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Charter complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of the May 2023 Edition of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Charter and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Charter's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Charter's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Charter's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Charter's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Charter's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Charter's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Charter's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

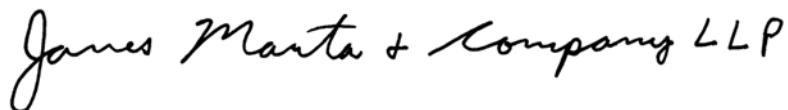
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Visions In Education as of and for the year ended June 30, 2023, and have issued our report thereon dated October 9, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is fluid and cursive, with "James" and "Marta" connected at the top, and "Company LLP" written below it in a slightly different hand.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 9, 2023

FINDINGS AND RECOMMENDATIONS

VISIONS IN EDUCATION CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Section I – Summary of Audit Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No
Significant deficiency(ies) identified not considered to be material weakness(es)?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No
Significant deficiency(ies) identified?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance Section 200.516(a)	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	ESEA (ESEA): Title I, Part A, Basic Grants Low-Income and Neglected

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No
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State Awards

Internal control over state programs:		
Material weakness(es) identified?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No
Significant deficiency(ies) identified not considered to be material weaknesses?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> None reported

Type of auditor's report issued on compliance for state programs:	Unmodified
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VISIONS IN EDUCATION CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Section II – Financial Statement Findings

No matters were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

Section IV – State Award Findings and Questioned Costs

No matters were reported.

VISIONS IN EDUCATION CHARTER SCHOOL
STATUS OF PRIOR YEAR RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

No matters were reported.

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

G.16

MEETING DATE:

06/25/2024

SUBJECT: School Plan for Student Achievement (SPSA)

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

Action: The superintendent is recommending that the board approve the School Plan for Student Achievement (SPSA) and corresponding budget.

RATIONALE/BACKGROUND:

San Juan Unified School District schools annually review and revise their school plans based on current data analysis and the latest research using a collaborative process involving members of the school community. Division of Teaching and Learning staff have worked with site leaders to ensure that their plans include a comprehensive needs assessment, input from educational partners and the identification of resource inequities. The SPSA outlines specific strategies for improving student outcomes through goals and actions that are aligned to the district's Strategic Plan and the Local Control and Accountability Plan (LCAP) and comply with federal program regulations. The SPSA provides site leaders and educational partners with the opportunity to collaborate around goals and actions to mitigate resource inequities and promote equitable student outcomes. The SPSA is an additional tool to advance our focus on strategic results.

Pending board approval, plans will be translated and posted on both the district and school websites to enhance communication and transparency for parents and community members.

ATTACHMENT(S):

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/17/2024

FISCAL IMPACT:

Current Budget: \$17,274,516

Funding Source: Supplemental (Title I and LCFF Supplemental)

PREPARED BY: Gwyn Dellinger, Director, Office of Student Learning Assistance
Crista Koch, Program Manager, Title I

APPROVED BY: Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools

SUBJECT: Resolution to Ratify the Award of Master Agreements for Construction Management and Program Management Services and Rates

DEPARTMENT: Operations

ACTION REQUESTED:

Action: The superintendent is recommending that the board adopt Resolution No. 4143, ratifying the award of master agreements for construction management and program management service rates.

RATIONALE/BACKGROUND:

On or about March 12, 2021, the district issued a request for proposals (RFP) No. 21-125 for the award of master agreements for construction management (CM) and program management (PM) services. The district issued the RFP to conduct a competitive and transparent process to select a pool of CM and PM firms.

Staff inadvertently did not submit the master agreement for the district's board for approval, although each service order issued thereunder has been presented to and approved by the board. Each CM and PM firm that has been awarded a service order under a master agreement has affirmed in writing that it understands that it is bound, and has been bound, by the terms of the master agreement through the period of performance for any service order issued thereunder.

Given the dramatic increases in the cost of living and inflation, the district approved reasonable rate increases for the 2022-23 fiscal year for CM firms requesting such rate increases, which was within the authority delegated to the district's Chief Operations Officer under resolution number 4115. The district has not approved rate increases for 2023-24, and no rate increase caused any CM or PM service order to exceed the amount authorized by the board. The district wants to affirm the validity of the CM and PM master agreements under which the board issued service orders and to ratify the rate increase agreed upon between the firms and the district.

ATTACHMENT(S):

1. [Resolution No. 4143](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/17/2024

FISCAL IMPACT:

N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction and Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer
Melissa Bassanelli, Superintendent of Schools

RESOLUTION NO. 4143

**RESOLUTION BEFORE THE SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION RATIFYING THE AWARD OF MASTER AGREEMENTS
FOR CONSTRUCTION MANAGEMENT AND PROGRAM MANAGEMENT
SERVICES AND RATES THEREUNDER**

WHEREAS, on or about March 12, 2021 the San Juan Unified School District (“District”) issued Request for Proposals # 21-125 (“RFP”) for the award of Master Agreements for construction management (“CM”) and program management (“PM”) services, with specific projects to be awarded pursuant to Service Orders to be issued thereunder; and

WHEREAS, the District issued the RFP to conduct a competitive and transparent process to select a pool of CM and PM firms, although it was not required by law to conduct a competitive procurement for such services; and

WHEREAS, the District received proposals on the RFP and, in accordance with the evaluation criteria in the RFP, selected CM and PM firms to be in the pool for award of future projects; and

WHEREAS, the District inadvertently did not submit the Master Agreements to the District Board of Education (“Board”) for approval, although each Service Order issued thereunder has been presented to and approved by the Board; and

WHEREAS, each CM and PM firm that has been awarded a Service Order under a Master Agreement has affirmed in writing that it understands that it is bound, and has been bound, by the terms of the Master Agreement throughout the period of performance of any Service Order issued thereunder; and

WHEREAS, given dramatic increases in the cost of living and inflation, the District approved reasonable rate increases for the 2022-2023 fiscal year for CM firms requesting such rate increases, which authority was within the authority delegated to Frank Camarda under Resolution No. 4115, subject to ratification by the Board in accordance with Education Code sections 17604 and 35161; and

WHEREAS, the District has not approved rate increases for 2023-2024; and

WHEREAS, no rate increase caused any CM or PM Service Order to exceed the amount authorized by the Board; and

WHEREAS, the District wants to affirm the validity of the CM and PM Master Agreements under which the Board issued Service Orders and to ratify the rate increase agreed upon between the firms and the District.

NOW, THEREFORE, the San Juan Unified School District Board of Education does hereby resolve as follows:

Section 1. The foregoing recitals are hereby adopted as true and correct.

Section 2. The Board ratifies the following Master Agreements and affirms its award of Service Orders previously approved by the Board as addenda to the Master Agreements approved herein.

- A. Cumming
- B. Innovative Construction Services, Inc. (“ICS”)
- C. Kitchell
- D. KMM
- E. Vanir Construction Management

Section 3. The Board further ratifies the rate increases approved by the District for ICS and Kitchell, as reflected on Exhibits 1 and 2 hereto, as of July 1, 2022.

The foregoing findings and decision to award were made by the San Juan Unified School District Board of Education at a meeting of the Board on June 25, 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

**Pam Costa, President
San Juan Unified School District
Board of Education**

Attest:

**Ben Avey, Clerk
San Juan Unified School District
Board of Education**

Exhibit A**Contract Agreement****Between****San Juan Unified School District****And****Innovative Construction Services, Inc.****For****Professional Services****SCHEDULE OF RATES FOR PERSONNEL COSTS****2022-2023 Fiscal Year**

Construction Management Services:

Position	Limits	Cost per hour
Project Director	Limited 1 per Program	\$160 \$170
Sr. Project Manager	Limited 1 per Program	\$147 \$160
Project Manager	Limited 1 per Project	\$140 \$156
Constructability Reviewer	1 per Discipline per Project	\$140 \$146
Scheduler	Limited 1 per Project	\$140 \$150
Sr. Construction Manager	Limited 1 per Project	\$140 \$150
Construction Manager	Limited 1 per Project	\$135 \$146
Field Engineer	Limited 1 per Project	\$82 \$100
Estimator	1 per Discipline per Project	\$135 \$145
Field Coordinator	Limited 1 per Project	\$85 \$94
Contract Administrator	Limited 1 per Project	\$85 \$94
Clerical/Admin.	Limited 1 per Project	\$85 \$60

Yearly escalation based on percentages stated in the firm's RFP or as negotiated with the District.

Exhibit A

Contract Agreement
Between
San Juan Unified School District
And
Kitchell
For
Professional Services

SCHEDULE OF RATES FOR PERSONNEL COSTS

Construction Management Services:

2022/2023 Fiscal Year Rates

Position	Limits	Cost per hour
Project Director	Limited 1 per Program	\$210 \$226
Sr. Project Manager	Limited 1 per Program	\$190 \$205
Project Manager	Limited 1 per Project	\$173 \$173
Constructability Reviewer	1 per Discipline per Project	\$155 \$165
Scheduler	Limited 1 per Project	\$160 \$168
Sr. Construction Manager	Limited 1 per Project	\$180 \$189
Construction Manager	Limited 1 per Project	\$180 \$155
Field Engineer	Limited 1 per Project	\$120 \$130
Estimator	1 per Discipline per Project	\$160 \$160
Field Coordinator	Limited 1 per Project	\$110 \$125
Contract Administrator	Limited 1 per Project	\$95 \$100
Clerical/Admin.	Limited 1 per Project	\$85 \$95

Program Management Services:

Position	Limits	Cost per hour
Program Manager	Limited 1 per Program	\$210 \$226
Scheduler	Limited 1 per Program	\$160 \$168
Estimator/Field Assessor	Limited 1 per Program	\$160 \$205
Graphic Designer	Limited 1 per Program	\$100 \$105
Clerical/Admin.	Limited 1 per Program	\$95 \$95
Analytical Data Controller	Limited 1 per Program	\$125 \$135

Yearly escalation based on percentages stated in the firm's RFP or as negotiated with the District.

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

I.1

MEETING DATE:

06/25/2024

SUBJECT: California School Dashboard: Local Indicators (Slavensky) – 7:25 p.m.

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

Report regarding the Local Education Agency's (LEA) measurement of progress for the local indicators related to the state accountability dashboard.

RATIONALE/BACKGROUND:

In 2013, California adopted the Local Control Funding Formula (LCFF) and initiated the development of district Local Control and Accountability Plans (LCAP). This laid the groundwork for the state accountability system that reports district performance in each of the eight state priority areas using both state and local indicators. State indicators are based on data that is collected consistently across the state and are aligned to state priority areas 4, 5, 6 and 8. Local indicators are based on data collected at the local level and are aligned to state priority areas 1, 2, 3, 6, and 7. Using the California adopted self-reflection tool, districts annually measure progress for each local indicator, report results to the local governing board as part of a non-consent item at the same public meeting in which the LCAP is adopted, and report results to the public through the state's accountability Dashboard. Local indicator results will be presented for priority 1 (basic services), priority 2 (state standards), priority 3 (parent engagement), priority 6 (school climate), and priority 7 (broad course of study).

ATTACHMENT(S):

1. [Local Indicators Presentation](#)
2. [Local Performance Indicator Self-Reflection](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/17/2024

FISCAL IMPACT:

N/A

PREPARED BY: Gianfranco Tornatore, Ed.D., Director, Continuous Improvement and LCAP
Christopher Smith, Assistant Director, Assessment, Evaluation, and Planning

APPROVED BY: Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools

California School Dashboard: Local Indicators

Presented to the Board of
Education
June 25, 2024



1

Presentation Overview

Requirements

California School Dashboard
Local Indicator Requirements



Results

San Juan Unified Local
Indicator Results



Release

2024 California School
Dashboard Release

2

State Priorities

- | | |
|---|--|
| <p>1. Basic Services
Local Indicator:
Teacher Assignments, Instructional Materials, and Facilities</p> | <p>2. State Standards
Local Indicator:
Implementation of Academic Standards</p> |
| <p>3. Parent Involvement
Local Indicator:
Parent and Family Engagement</p> | <p>4. Student Achievement
State Indicator:
ELA and Math Achievement (CAASPP)
English Learner Progress</p> |
| <p>5. Student Engagement
State Indicator:
Chronic Absenteeism
Graduation Rate</p> | <p>6. School Climate
State and Local Indicator:
Suspension Rate
Climate Survey</p> |
| <p>7. Course Access
Local Indicator:
Access to Broad Course of Study</p> | <p>8. Other Outcomes
State Indicator:
College and Career</p> |

3

Local Indicator Requirements

- Annually measure progress of State Priority Areas 1, 2, 3, 6, and 7.
- Report results as part of a non-consent item at a public meeting of the local governing board in conjunction with the adoption of the LCAP.
- Report results to the public through the Dashboard using the California adopted self-reflection tools for each local indicator.

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Local Indicator Ratings

- **Met:** District meets all three of the state requirements for a local indicator.
- **Not Met:** District does not meet all three of the state requirements for a local indicator.
- **Not Met for Two or More Years:** District does not meet all three of the state requirements for a local indicator for two or more consecutive years.

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State Priority Local Indicator 1: Basic Services

Performance Level: **Met**

- Instructional Materials Sufficiency Resolution: 9/26/2023
- School Accountability Report: 1/23/2024

Results:

- Appropriately Assigned Teachers: 85.8%
- Students without access to standards-aligned materials: 0%
- Facilities that do not meet "good repair": 0%

6

State Priority Local Indicator 2: State Standards

Performance Level: Met

State Self-Reflection Tool

- Standards Aligned Professional Development: 4
- Standards Aligned Instructional Materials: 4.8
- Policies and Programs to Support Instruction: 4.6
- Progress Implementing Standards: 3.6
- Supporting and Engaging Teachers and Administrators: 4

Rating Scale (lowest to highest)

- Level 5: Full Implementation and Sustainability
- Level 4: Full Implementation
- Level 3: Initial Implementation
- Level 2: Beginning Development
- Level 1: Exploration and Research

7

State Priority Local Indicator 3: Parent Engagement

Performance Level: Met

State Self-Reflection Tool

- Building Relationships between School Staff and Families: 4.5
- Building Partnerships for Student Outcomes: 4.5
- Seeking Input for Decision-Making: 4

Rating Scale (lowest to highest):

- Level 5: Full Implementation and Sustainability
- Level 4: Full Implementation
- Level 3: Initial Implementation
- Level 2: Beginning Development
- Level 1: Exploration and Research

8

State Priority Local Indicator 6: School Climate

Performance Level: Met

Overview

- Local Indicator Requirement: Student perceptions of school safety and connectedness
- Survey Window: January 9, 2024 - February 6, 2024
- Students: 4th-12th grade

Results: Percent of students (grades 4-12) who responded "agree" or "strongly agree".

- Connectedness: 58.2%
- Safety: 59.9%

9

State Priority Local Indicator 7: Broad Course of Study

Performance Level: Met

Results: The percentage of students with a report grade in all broad course of student subject areas.

- TK-5th Grade: 93.2%
- 6th-8th Grade: 94.5%
- 9th-12th Grade: 90.4%

10

2024 Dashboard Release

Release of State and Local Indicators:
November 22, 2024 (tentative)



11

Questions

12



Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
San Juan Unified School District	Gianfranco Tornatore Director, Continuous Improvement and LCAP	gianfranco.tornatore@sanjuan.edu 916-971-7931

Performance Standards

The performance standards for the local performance indicators are:

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

The LEA annually measures its progress in meeting the Williams settlement requirements at 100% at all of its school sites, as applicable, and promptly addresses any complaints or other deficiencies identified throughout the academic year, as applicable; the LEA then reports the results to its local governing board at a regularly scheduled meeting and to reports to educational partners and the public through the Dashboard.

Implementation of State Academic Standards (LCFF Priority 2)

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Parent and Family Engagement (LCFF Priority 3)

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

School Climate (LCFF Priority 6)

The LEA administers a local climate survey at least every other year that provides a valid measure of perceptions of school safety and connectedness, such as the California Healthy Kids Survey, to students in at least one grade within the grade span(s) that the LEA serves (e.g., K-5, 6-8, 9-12), and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to educational partners and the public through the Dashboard.

Access to a Broad Course of Study (LCFF Priority 7)

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)

The county office of education (COE) annually measures its progress in coordinating instruction as required by California EC Section 48926; the COE then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

Teachers	Number	Percent
Clear	Data Not Yet Released	Data Not Yet Released
Out-of-Field	Data Not Yet Released	Data Not Yet Released
Intern	Data Not Yet Released	Data Not Yet Released
Ineffective	Data Not Yet Released	Data Not Yet Released
Incomplete	Data Not Yet Released	Data Not Yet Released
Unknown	Data Not Yet Released	Data Not Yet Released
N/A	Data Not Yet Released	Data Not Yet Released

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0%

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The “Good Repair” Standard (Including Deficiencies and Extreme Deficiencies)	0

Implementation of State Academic Standards (LCFF Priority 2)

Recently Adopted Academic Standards and/or Curriculum Frameworks

1. Rate the LEA's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				X	
ELD (Aligned to ELA Standards)				X	
Mathematics – Common Core State Standards for Mathematics				X	
Next Generation Science Standards				X	
History-Social Science				X	

2. Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					X
ELD (Aligned to ELA Standards)				X	
Mathematics – Common Core State Standards for Mathematics					X
Next Generation Science Standards					X
History-Social Science					X

- 3. Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).**

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					X
ELD (Aligned to ELA Standards)				X	
Mathematics – Common Core State Standards for Mathematics					X
Next Generation Science Standards				X	
History-Social Science					X

Other Adopted Academic Standards

- 4. Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.**

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Career Technical Education				X	
Health Education Content Standards				X	
Physical Education Model Content Standards			X		
Visual and Performing Arts				X	
World Language			X		

Support for Teachers and Administrators

5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole				X	
Identifying the professional learning needs of individual teachers				X	
Providing support for teachers on the standards they have not yet mastered				X	

Parental Involvement and Family Engagement (LCFF Priority 3)

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Building Relationships	1	2	3	4	5
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.					X
2. Rate the LEA's progress in creating welcoming environments for all families in the community.				X	
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.					X
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.				X	

Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

San Juan's Family and Community Engagement (FACE) team works with schools, departments, and community partners to provide multiple ways for families to engage by offering a variety of family engagement opportunities. These opportunities include an increase in family education workshops, two family conferences, community outreach events, and staff professional development focused on supporting the whole child and family on a wide range of topics that include academic and social-emotional support as well as family enrichment opportunities.

Some of the specific initiatives include a Family Leadership Camp, two Families Matter conferences, and FACE Mobile outreach events. Virtual, in-person, and hybrid options were created for all workshops so that families can participate and learn together. San Juan Unified also increased the number of virtual and in-person professional development opportunities focused on creating a welcoming school environment, strengthening the school-home partnership, and partnering with families as an asset to support student achievement. This year, we launched Parent Teacher Home Visit Project training for any staff who was interested in becoming trained in this highly-effective family engagement strategy. Furthermore, the implementation of the Talking Points two way communication platform has been an excellent tool for school staff and families to communicate effectively and support a partnership between school and home. Through the use of Talking Points, staff can better communicate with families through text messaging and class announcements, which serves as a valuable way to update families on their student's progress and invite communication, even in different home languages.

Another strength this year has been the continuation of the Neighborhood Learning Project to schools, which brings school and district staff, local community partners, district departments, academic and social-emotional resources to students and families. This partnership, across departments and with community agencies, has helped San Juan continue to strengthen the support provided to schools and families in order to improve student outcomes.

One of our greatest accomplishments in the area of Building Relationships Between School Staff and Families has been this first full year of implementation of our FACE Mobile, a mobile family resource center on wheels that travels to all schools and helps connect families to their school, district departments, and community resources. By partnering with schools and community partners, we've been able to effectively help build and rebuild relationships between families and staff, while also building the capacity of school staff to help become more knowledgeable and aware of ways to provide support for families.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

San Juan Unified's key areas of improvement in Building Relationships Between School Staff and Families consist of continuing to offer staff development opportunities that assist in building capacity of staff to create a welcoming school environment and creating ways for family and student voices to be elevated. Offering a variety of professional development workshops to various staff roles such as classified support staff, front office staff, administrators, certificated staff, and new teachers will serve as a support for staff to gain knowledge and critical tools to help create a strong foundation in the school-home partnership, which will positively impact the building of relationships between school staff and families.

Additionally, during our FACE Mobile visits, we work closely with schools to involve them in the visit, learn about ways to support families with community and district resources, and help them to proactively build relationships with their families. This includes having them identify and personally invite specific families who may need additional support to the FACE Mobile visit. One specific area of focus that we are planning to improve upon is partnering with schools to build their site team's capacity to create, plan, and implement site based family education and outreach opportunities. By helping build the capacity of staff and connecting families with specific staff from the school, bridges are being built between the school, home, and community which positively support our students and help continue to build relationships.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

Identifying barriers and creating opportunities for increased access to supports and resources is key to improving the engagement of underrepresented families. One idea to guide this work is to continue providing ways for families to receive school and district information in their native language, provide opportunities for families to have two way communication with their child's school staff, and support school sites in creating ways to invite families of diverse backgrounds on campus for events, volunteer opportunities, or participating in school meetings. Additionally, continuing to work with local community partners and organizations allows us to create an environment that is culturally responsive and welcoming for underrepresented students and families.

Section 2: Building Partnerships for Student Outcomes

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Building Partnerships	1	2	3	4	5
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.					X
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.					X
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.					X
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.				X	

Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.

San Juan Unified family engagement efforts strongly support an authentic partnership between school, home, and community. Our district provides many opportunities for families, schools, district departments, and the community to build collaborative and trusting relationships in order to support student success. San Juan's Family and Community Engagement (FACE) department offers family engagement workshops and educational classes every month to help families and staff build their skills and knowledge around effective school-home partnerships and best practices to support students. Topics include, but are not limited to: understanding the U.S. school system, effective two-way communication, cultural diversity and responsiveness, college-career readiness, positive behavior supports for home and school, social-emotional health and wellness, and academic learning resources. These workshops are offered both in-person and on Zoom so that families can choose what is safe and accessible for them and are presented in a variety of languages, days, and times to support the varying schedules of families. This year, we launched a "graduate" cohort of Family Leadership Academy, one of our series workshops focused on helping parents/guardians learn about the school system and build their leadership skills as partners in education. This graduate cohort then had the opportunity to dive deeper into their leadership and advocacy by partnering with their school sites, district departments, and community organizations to help improve their schools and their partnership. Another strength of the work to build partnerships for student outcomes is the implementation of two Families Matter conferences, which is an opportunity for families to participate in informative workshops, explore district and community resources, and learn ways in which they can be an involved partner in supporting positive student outcomes.

Similarly, professional development opportunities are offered to district staff to help support progress in this area. Some of the professional development workshop topics that are available for staff include creating a welcoming school environment, engaging diverse populations, asset-mapping community resources, creating and maintaining partnerships with community based organizations, and ways to implement high impact family engagement events. Through these monthly professional development opportunities, staff in the district are able to build their knowledge and learn strategies to strengthen partnerships to support student outcomes. Additionally, staff members are also offered the opportunity to be part of ongoing staff book clubs for professional development options that focus on problem resolution, effective communication, and best practices for family engagement.

This year, our FACE team partnered with two pilot schools, Sierra Oaks K-8 and San Juan High School, to help co-create and facilitate a strong model of best Family Engagement practices. This included a needs assessment with the school community, increased professional development opportunities, family education workshops, community partnerships, family engagement

events, and targeted outreach and supports. We are planning to continue expanding this pilot model to additional schools in the 2024-25 school year.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.

Supporting the facilitation and increased access for two-way communication between families and school staff is an area of focus to support the improvement in Building Partnerships for Student Outcomes. Through staff development training focused on school-home communication, valuing families as assets to support student learning, and providing families with ongoing opportunities to be engaged in their student's education are all examples of ways to support this effort. We also want to continue building capacity with schools to co-lead their own family education workshops, as well as increase participation in the Neighborhood Learning Project and Parent Teacher Home Visit Project. Additionally, we intend to continue our targeted site family engagement pilot program, which is a program that was created to support school teams with ongoing support of family engagement training and practices.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

Increasing targeted efforts and communication is one way to help improve the engagement of underrepresented families in the district. Through the use of surveys, listening circles, and family education workshops facilitated in different languages, we can create an environment where underrepresented families feel included. Increased opportunities for families to learn about the education system, how to support their students learning at home, and about resources and programs in the community are also key to improving the engagement of underrepresented families.

Section 3: Seeking Input for Decision-Making

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Seeking Input	1	2	3	4	5
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.				X	
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.				X	

11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.				X	
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.				X	

Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.

San Juan is committed to seeking ongoing input and involving families in the decision-making process, especially through opportunities to serve on school and district committees. In partnership with parent advisory committee leadership, the FACE department and Equity department have helped increase the number of opportunities for families to participate in educational partner listening sessions, focus groups, Thought Exchanges, and surveys. Additionally, San Juan has been intentional in increasing engagement with diverse community partners to lead culturally- and linguistically- diverse input gathering sessions. One way in which this is done is through the Family Leadership Academy and Level Up Your Leadership programs, which are leadership development family education class series that give families the knowledge and skills to learn about the education system, being actively engaged in decision making, and being a part of school or district-based committees.

Another way that we seek input for decision-making is through the FACE Mobile survey, which families, staff, and community members can anonymously complete when they visit the FACE Mobile. Their feedback helps us determine what strengths and areas of opportunity exist to strengthen our supports for families, as well as what types of resources and supports are being requested and utilized. Furthermore, there have been a variety of initiatives that consisted of family and community input gathering, such as the creation of the district's Strategic Plan, student dress code revisions, and facilities master planning. Additionally, community partners have also been engaged in input and decision making as part of our newly-launched Partnership Connection collaborative, which is a quarterly collaboration that invites all of our community partners into one space so that they can learn more about our district, discuss goals and outcomes, review data, brainstorm ideas to support the needs of our students, families and schools, and network with other community partners.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

A key area of focus to support the improvement in seeking input for decision making is creating ongoing communication to various audiences about the importance of family engagement and providing opportunities for families to share input in school and district plans. Specifically, working closely with school site teams to create family engagement teams will help build capacity of staff to better align family engagement strategies with student achievement goals. An area of focus to improve Seeking Input for Decision Making is ongoing data review and analysis to determine which voices or groups are not participating or are harder to reach in input gathering efforts.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

Creating communication materials available in different languages and in terminology that is understandable can support the improvement of engagement of underrepresented families in relation to seeking input for decision making. Additionally, creating opportunities for families to learn about school and district committees, how they can increase their knowledge of ways to participate in decision making, and who they can contact to get more involved are key strategies to increasing engagement of underrepresented families. Lastly, implementing different ways to communicate and seek feedback from diverse families will help ensure that families have multiple ways to access information.

School Climate (LCFF Priority 6)

LEAs will provide a narrative summary of the local administration and analysis of a local climate survey that captures a valid measure of student perceptions of school safety and connectedness in at least one grade within the grade span (e.g., K–5, 6–8, 9–12) in a text box provided in the California School Dashboard (response limited to 3,000 characters).

A district developed survey is administered annually to all staff, parents, and students in grades 4–12. This survey includes response items in a variety of domains that are presented to one or more groups. Additionally, two categories are used to address LCAP outcomes in the areas of:

- Connectedness
- Safety

The survey is administered anonymously and respondents are not required to self-identify demographics or program participation. For this reason, results are disaggregated by school type (elementary, K–8, middle, high), and school poverty level based on free/reduced meal eligibility (high density = more than 60%, medium density = between 40%–60%, low density = less than 40%).

The school climate survey was administered from January 9, 2024 – February 6, 2024. The following results and findings are based on 9,840 student responses, which represents approximately 37% of students in grades 4–12.

- Connectedness: The percentage of students in grades 4–12 who responded agree or strongly agree was 58.2%. The results varied by school type (elementary – 67.0%, K–8 – 57.1%, middle – 53.0%, high – 55.8%) and by poverty level (low density – 57.8%, medium density – 54.9%, high density – 57.2%).
- School Safety: The percentage of students in grades 4–12 who responded agree or strongly agree was 59.9%. The results varied by school type (elementary – 70.1%, K–8 – 54.9%, middle – 55.3%, high – 54.9%) and by poverty level (low density – 62.6%, medium density – 58.6%, high density – 59.3%).

Based on these results, along with additional state and local data, LCAP actions have been developed to build community relationships and to create inclusive, safe, equitable, culturally responsive, and healthy environments for students.

Access to a Broad Course of Study (LCFF Priority 7)

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)

San Juan Unified measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study for grades TK-12. For grades TK-8, San Juan tracks the percentage of students enrolled in English language Arts (ELA), mathematics, science, social science, and physical education (PE). For grades 9-12, San Juan tracks the percentage of students in grade 12 who received a broad course of study throughout grades 9-12 based on receiving a grade in course/graduation requirements* in ELA, mathematics, science, social science, PE, foreign language, and visual and performing arts (VAPA). This data is gathered, disaggregated, and monitored using information from report cards that are found in the district student information system.

Expected course enrollment by grade level:

- TK-5th – 93.2% or more students enrolled in ELA, mathematics, science, social science, and PE.
- 6th-8th – 94.5% or more students enrolled in ELA, mathematics, science, social science, and PE.
- 9th-12th – 90.4% or more students enrolled in ELA, mathematics, science, social science, PE, foreign language, and VAPA.

*Graduation Requirements: English language arts (4 yrs.), math (2 yrs.), science (2 yrs.), social science (3.5 yrs.), health (0.5 yrs.), visual and performing arts OR career technical education (1 yr.), and physical education (2 yrs.).

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)

The percentage of TK-5th grade students who received a broad course of study based on enrollment in English language arts, math, science, social science, and physical education included:

- All: 93.2% (*percentage of eligible students with a report card grade in all broad course of study subject areas*)
- AA: 89.6%
- AI: 91.4%
- AS: 90.3%
- EL: 91.1%
- FI: 93.2%
- FY: 91.3%
- HIS: 93.3%
- HM: 92.1%
- PI: 93.7%
- SED: 92.0%
- SWD: 92.5%
- WH: 94.2%
- TOM: 94.9%

The percentage of 6th-8th grade students who received a broad course of study based on enrollment in English language arts, math, science, social science, and physical education included:

- All: 94.5% (*percentage of eligible students with a report card grade in all broad course of study subject areas*)
- AA: 93.0%
- AI: 95.0%
- AS: 94.6%
- EL: 88.5%

- FI: 97.3%
- FY: 95.2%
- HIS: 94.5%
- HM: 87.3%
- PI: 96.6%
- SED: 93.0%
- SWD: 72.2%
- WH: 94.5%
- TOM: 95.7%

The percentage of students in grade 12 who received a broad course of study throughout grades 9-12 based on receiving a grade in course/graduation requirements in English language arts, mathematics, science, social science, foreign language, physical education, and visual and performing arts.

- All: 90.4% (*percentage of eligible students with a report card grade in all broad course of study subject areas*)
- AA: 83.5%
- AI: 88.9%
- AS: 88.7%
- EL: 82.9%
- FI: 88.1%
- FY: 80.0%
- HIS: 91.4%
- HM: 86.8%
- PI: 86.7%
- SED: 87.9%
- SWD: 62.1%
- WH: 90.8%
- TOM: 94.1%

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)

A barrier to students receiving a full course of study is ensuring that students have access to both core instruction that addresses grade level content and additional program, service, and intervention support in English language arts, math, and English language development (ELD). This may disproportionately impact students who receive intervention, designated ELD instruction, or special education services to meet Individualized Education Program (IEP) goals, which may remove students from the comprehensive core classroom instruction for specific blocks of time during the day.

4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

The following actions are being taken to increase access and opportunity to a broad course of study, especially for our English learners (EL) and students with disabilities (SWD):

- Expand and deepen professional learning for teachers around designated and integrated English language development instruction

- Support general and special education teams through professional learning and collaboration time in order to increase the use of inclusive practices for students with disabilities in general education environments
- Increase access to general education core content for students with disabilities by refining the general education enrollment process

These actions are intended to increase the time that EL and SWD remain in the core classroom, increase the rate of students reclassified as English proficient, and create space in schedules to enroll in a broad course of study.

Credit recovery options are being implemented across all high school campuses during the school year and summer to assist students with credit and grade recovery. Additionally, San Juan Unified's scaffolded approach to building back towards pre-COVID-approved graduation requirements is increasing enrollment in a rigorous course of study for each student in high school. The class of 2024 was offered a safety net of a 160-credit requirement. Part of the thoughtful approach to building back graduation requirements introduced 10 additional science credits for the class of 2024. Our goal is not to lower graduation requirements permanently, but rather adjust temporarily as we continue to monitor the impacts of COVID-19 on future graduating classes. We are currently conducting a Graduation Requirements workgroup that has been meeting monthly to analyze data, gather community input, and create actionable options for continuing years. The goal is to identify options for students, gather data to measure students' needs, and a process for supporting students on their path to graduation.

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

I.2

MEETING DATE:

06/25/2024

SUBJECT: Local Control and Accountability Plan – LCAP (Slavensky) – 7:40 p.m.

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

Action: The superintendent is recommending that the board approve the San Juan Unified School District 2024-2027 (year 1 of 3) LCAP.

RATIONALE/BACKGROUND:

The 2024-2027 LCAP is a three-year plan that supports the continuous improvement of student performance within the eight state priorities with an emphasis on English learner, low income, and foster youth students. The LCAP is updated yearly based on a review of multiple sources of data that includes input gathered from consulting with our educational partners, state and local data, and research. Prior to adopting the LCAP, Education Code requires that a public hearing of the governing board is held to solicit recommendations and comments from the public regarding actions and expenditures included in the plan, which was held on June 11, 2024. Additionally, the adoption of the LCAP and adoption of the district budget must be board approved at the same meeting.

ATTACHMENT(S):

1. [2024-27 LCAP](#)
2. [LCAP Overview](#)
3. [Educational Partner Key Themes](#)
4. [Superintendent Responses to Comments from the LCAP PAC and DELAC](#)
5. [LCAP Public Comment](#)

BOARD COMMITTEE ACTION/COMMENT:

LCAP Parent Advisory Committee: 08/17/23, 09/21/23, 10/19/23, 03/14/24, 05/23/24

Curriculum, Standards, Instructional and Student Services Committee: 10/4/23

District English Learner Advisory Committee: 09/28/23

Superintendent's Parent Advisory Committee: 10/5/23

Superintendent's Student Advisory Council: 11/7/23

Facilities Committee: 11/7/23

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/03/24, 06/17/24

Board of Education: 06/11/24

FISCAL IMPACT:

Estimated cost for current budget year (FY 2024-25): \$90,382,011

PREPARED BY: Gianfranco Tornatore, Ed.D., Director, Continuous Improvement and LCAP

APPROVED BY: Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools

School
Year
2024-
2025



San Juan Unified
SCHOOL DISTRICT

Draft 2024-2027 Local Control Accountability Plan

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LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: San Juan Unified School District

CDS Code: 34674470000000

School Year: 2024-25

LEA contact information:

Gianfranco Tornatore

Director, Continuous Improvement and LCAP

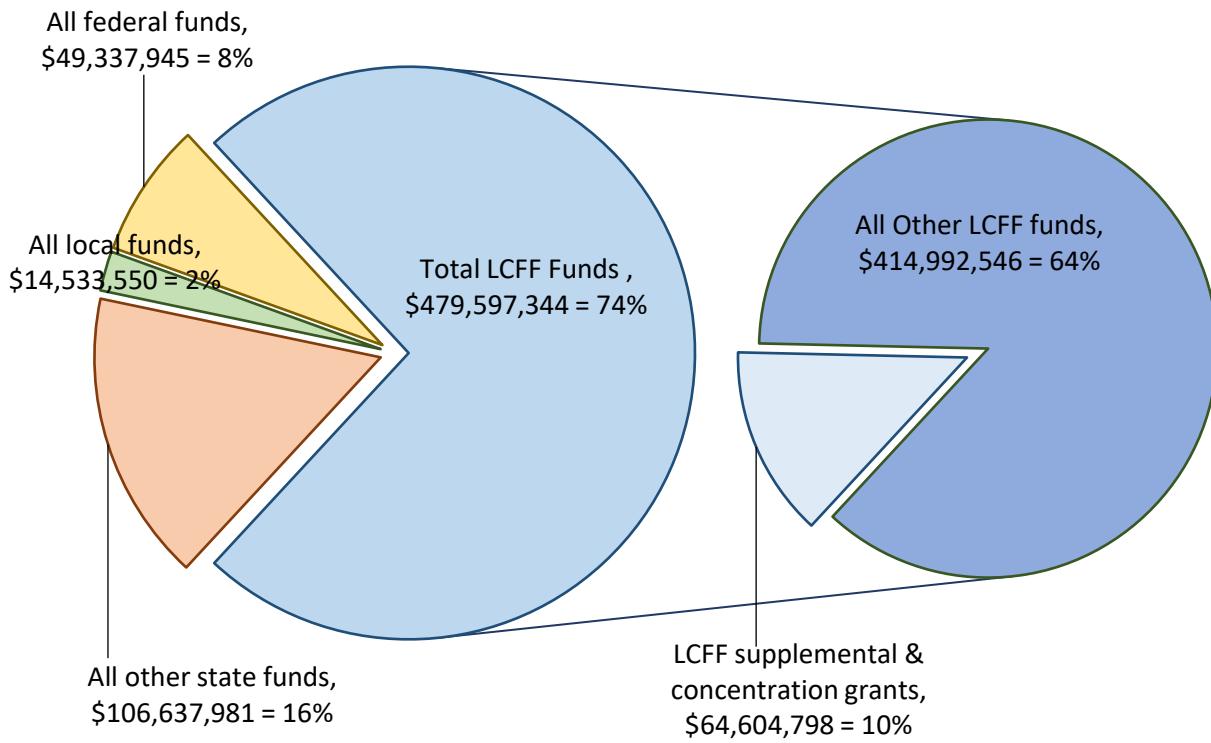
gianfranco.tornatore@sanjuan.edu

916-971-7931

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

Budget Overview for the 2024-25 School Year

Projected Revenue by Fund Source

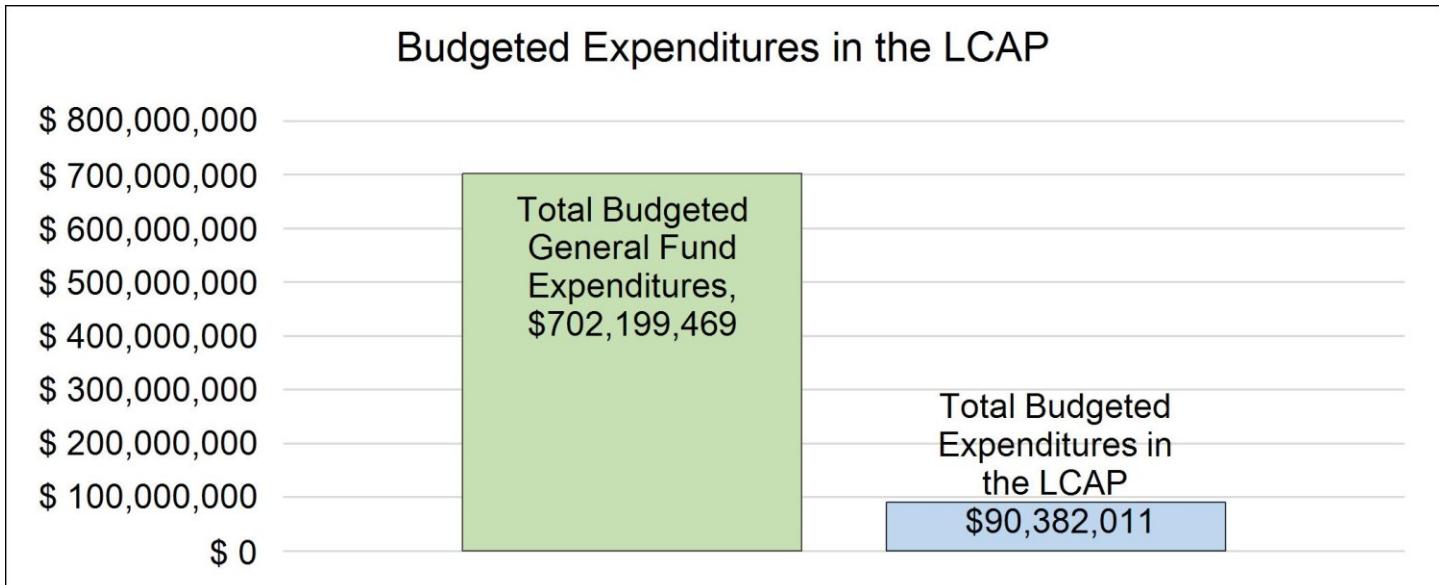


This chart shows the total general purpose revenue San Juan Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for San Juan Unified School District is \$650,106,820, of which \$479,597,344 is Local Control Funding Formula (LCFF), \$106,637,981 is other state funds, \$14,533,550 is local funds, and \$49,337,945 is federal funds. Of the \$479,597,344 in LCFF Funds, \$64,604,798 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 San Juan Unified School District plans to spend for 2024-25. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: San Juan Unified School District plans to spend \$702,199,469 for the 2024-25 school year. Of that amount, \$90,382,011 is tied to actions/services in the LCAP and \$611,817,458 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

The budgeted expenditures that are not included in the LCAP will be used for the following:

- District and school general operating and housekeeping expenses
- Routine repair and maintenance
- Insurance
- Transportation
- Instructional materials and resources
- Special education
- Other certificated and classified employee salaries and benefits

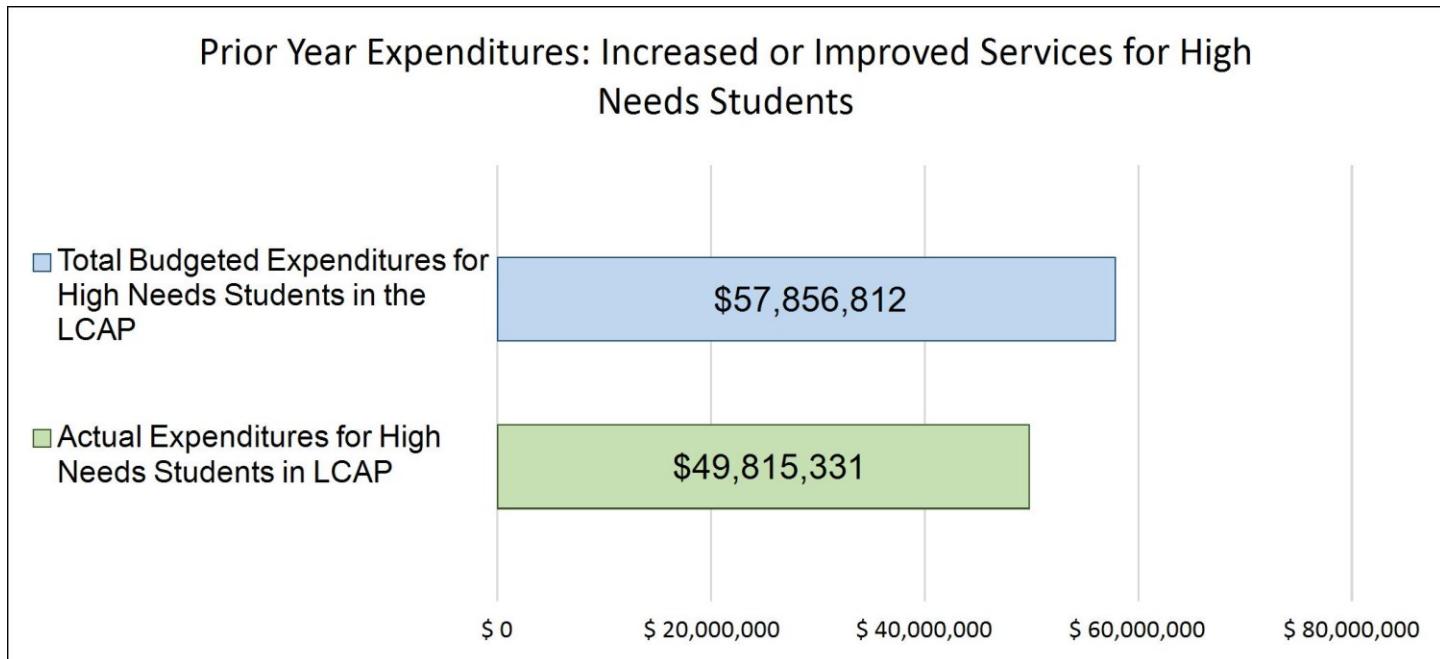
These expenditures, while not included in the Local Control and Accountability Plan, are integral to the district's ability to serve students and families. In 2024-25, San Juan Unified School District (SJUSD) will be deficit spending to reduce funding reserves.

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

In 2024-25, San Juan Unified School District is projecting it will receive \$64,604,798 based on the enrollment of foster youth, English learner, and low-income students. San Juan Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. San Juan Unified School District plans to spend \$74,903,557 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



This chart compares what San Juan Unified School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what San Juan Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2023-24, San Juan Unified School District's LCAP budgeted \$57,856,812 for planned actions to increase or improve services for high needs students. San Juan Unified School District actually spent \$49,815,331.00 for actions to increase or improve services for high needs students in 2023-24.

The difference between the budgeted and actual expenditures of \$-8,041,481 had the following impact on San Juan Unified School District's ability to increase or improve services for high needs students: Actual 2023-24 expenditures are preliminary. The final numbers for the year will be available in August 2024. Looking across goals 1-5, the difference between our planned expenditures and preliminary actual expenditures was due to staffing and substitute shortages, and shifts in funding to sources outside of the LCAP. The impact of the difference in funding resulted in the inability to fully implement some actions as planned. Additionally, the impact of the difference in funding results in carryover funding for the upcoming 2024-25 school year.



2023–24 Local Control and Accountability Plan Annual Update

The instructions for completing the 2023–24 Local Control and Accountability Plan (LCAP) Annual Update follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
San Juan Unified School District	Gianfranco Tornatore Director, Continuous Improvement and LCAP	gianfranco.tornatore@sanjuan.edu 916-971-7931

Goals and Actions

Goal

Goal #	Description
1	Connected School Communities: Caring staff actively build community relationships, identify assets and needs, and connect students and families with resources to help them access the best opportunities our schools have to offer.

Measuring and Reporting Results

DEFINITION KEY	
Overall	All students
Display	Maximum difference between the overall rate and the lowest performing student group
AA	African American
EL	English Learner
FY	Foster Youth
HIS	Hispanic
HIM	Homeless
RFEP	Reclassified Fluent English Proficient
SED	Socioeconomically Disadvantaged
SWD	Students with Disabilities

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Chronic Absenteeism: Percentage of students who are chronically absent in grades TK-8.	2018-19 Overall: 13.0% Disparity: 13.6% AA: 25.7%	2021-22 Overall: 32.7% Disparity: 20.5% AA: 50.7%	2022-23 Overall: 32.5% Disparity: 20.6% AA: 48.2%	2023-24 Overall: 22.5% Disparity: 22.5% AA: 38.9%	All: <10% Disparity: <8.6%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric Source: Local - Q-SIS	HIS: 14.7% WH: 10.6% EL: 12.4% RFEP: 5.9% SWD: 19.2% SED: 17.7% FY: 25.0% HM: 26.6%	HIS: 38.9% WH: 28.7% EL: 30.0% RFEP: 23.1% SWD: 40.4% SED: 38.2% FY: 41.0% HM: 53.2%	HIS: 37.5% WH: 29.4% EL: 29.6% RFEP: 23.4% SWD: 39.0% SED: 38.2% FY: 38.5% HM: 53.1%	HIS: 27.4% WH: 18.9% EL: 20.7% RFEP: 15.8% SWD: 28.7 SED: 28.5 FY: 38.2% HM: 45.0	
Attendance: Attendance rates for students in TK-8.	2018-19 Overall: 95.2% Disparity: 2.6%	2021-22 Overall: 90.6% Disparity: 6.5%	2022-23 Overall: 87.4% Disparity: 4.7%	2023-24 Overall: 93.3% Disparity 5.1%	All: >95% Disparity: <2%
Metric Source: Local - Q-SIS	AA: 93.2% HIS: 94.8% WH: 95.5% EL: 95.0% RFEP: 96.6% SWD: 93.8% SED: 94.3% FY: 92.6% HM: 92.7%	AA: 84.9% HIS: 89.5% WH: 91.6% EL: 91.5% RFEP: 93.4% SWD: 88.3% SED: 89.2% FY: 88.8% HM: 84.1%	AA: 82.7% HIS: 85.9% WH: 88.1% EL: 89.9% RFEP: 86.4% SWD: 84.4% SED: 86.5% FY: 83.1% HM: 85.2%	AA: 89.8 % HIS: 92.3% WH: 93.9% EL: 93.7% RFEP: 94.7% SWD: 91.9% SED: 92.0% FY: 90.7% HM: 88.2%	
Parent and Family Engagement: District ratings on the parent and family engagement tool in all three areas: (1) building relationships, (2) building partnerships, and (3) seeking input for decision making.	2020-21 Relationships: Level 3 Partnerships: Level 2 Input: Level 3	2020-21 Relationships: Level 3 Partnerships: Level 2 Input: Level 3	2021-22 Relationships: Level 3 Partnerships: Level 3 Input: Level 3	2022-23 Relationships: Level 3.75 Partnerships: Level 3.5 Input: Level 3.25	All: Level 3 or higher

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric Source: Local Performance Indicator - Parent and Family Engagement Self-Reflection Tool					
Participation, Engagement, and Motivation: Percentage of schools where at least 3/4 of students, parents, and staff respond "agree" or "strongly agree" to Participation/Engagement/Motivation.	2019-20 Students: 50.8% of schools Staff: 73.0% of schools Parents: 92.1% of schools	2021-22 Students: 52.2% of schools Staff: 80.6% of schools Parents: 61.2% of schools	2022-23 Students: 20.6% of schools Staff: 80.9% of schools Parents: 83.9% of schools	2023-24 Students: 7.7% of schools Staff: 81.5% of schools Parents: 92.3% of schools	All: >70% of schools where 3/4 of students, staff, and parents respond "agree" or "strongly agree"
Metric Source: Local - District Climate Survey					
High Expectations and Caring Relationships: Percentage of schools where at least 3/4 of students, parents, and staff respond "agree" or "strongly agree" to High Expectations/Caring Relationships.	2019-20 Students: 76.2% of schools Staff: 85.7% of schools Parents: 93.7% of schools	2021-22 Students: 67.2% of schools Staff: 83.6% of schools Parents: 88.1% of schools	2022-23 Students: 50.0% of schools Staff: 79.4% of schools Parents: 73.5% of schools	2023-24 Students: 33.8% of schools Staff: 78.5% of schools Parents: 76.9% of schools	All: >85% of schools where 3/4 of students, staff, and parents respond "agree" or "strongly agree"
Metric Source: Local - District Climate Survey					

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Staffing Ethnic Diversity: Percentage of staff reflects the ethnic diversity of the student population for SJUSD. Metric Source: CALPADS	2019-20 Non-White Certificated: 21.0% Non-White Classified: 26.0%	2020-21 Non-White Certificated: 23% Non-White Classified: 28%	2021-22 Non-White Certificated: 19.8% Non-White Classified: 27.6%	2022-23 Non-White Certificated: 20.0% Non-White Classified: 32.1%	Non-White Certificated Staff: 24% Non-White Classified Staff: 29%
Parent Engagement in Leadership Roles: Percentage of parents of EL, LI, FY, MKV, and SWD in leadership roles (e.g. School Site Council, Bond Oversight, C&S, Facilities, WSCC, ELAC, DELAC, CAC, LCAP PAC, SPAC, etc.). Metric Source: Local	2019-20 36.4%	2020-21 31.3%	2021-22 34.6%	2022-23 49.1%	>45%

Goal Analysis

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

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

All actions within goal 1 were implemented as planned without substantive differences. The challenges experienced during implementation included:

- Staff shortage, vacancies, hiring, and resignations.
- Substitute shortage for staff to attend professional learning.

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.

Material differences between budgeted and estimated actual expenditures were due to staffing and substitute shortages, vacancies, and shifting funding to sources outside of the LCAP.

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

The actions in goal 1 contributed to the following outcomes:

- San Juan did not meet the eligibility criteria for Differentiated Assistance in chronic absenteeism for African American, English learner, foster youth, homeless youth, and students with disabilities.
- Chronic absenteeism rates reduced overall, especially for African American, English learner, Hispanic, socioeconomically disadvantaged, and students with disabilities.

Programs and services within our LCAP actions that contributed to the improvement San Juan Unified made towards achieving this goal include:

- School attendance interventions that provide wraparound supports to students and families.
- Family engagement workshops, opportunities, resources, and communication in languages other than English.
- Transportation for homeless and foster youth.

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

Goal: 2024-27 LCAP goals will be revised to align with state priority areas and required LCAP metrics.

Metrics: 2024-27 LCAP metrics will include required state and local data that reflects the most recent full-year data as well as all education code required student groups in the reporting of data.

Actions: 2024-27 LCAP actions will be revised to align with new goals, required metrics, data results, input from educational partners, and will address student groups and schools with the lowest performance levels on the 2023 CA School Dashboard indicators.

- See addendum A for schools within the LEA that received the lowest performance level on a 2023 Dashboard state indicator.

- See addendum B for student groups within the LEA and within each school that received the lowest performance level on a 2023 Dashboard state indicator.

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

Goals and Actions

Goal

Goal #	Description
2	Healthy Environments for Social and Emotional Growth: All staff cultivate inclusive, safe, equitable, culturally responsive and healthy environments by integrating social and emotional learning to ensure essential student development.

Measuring and Reporting Results

DEFINITION KEY	
Overall	All students
Display	Maximum difference between the overall rate and the lowest performing student group
AA	African American
EL	English Learner
FY	Foster Youth
HIS	Hispanic
HIM	Homeless
RFEP	Reclassified Fluent English Proficient
SED	Socioeconomically Disadvantaged
SWD	Students with Disabilities

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Suspension Rate: Percent of students who have one or more days of home/in- school suspension.	2018-19 Overall: 6.74% Disparity: 14.31% AA: 15.49%	2021-22 Overall: 3.86% Disparity: 17.29% AA: 10.09%	2022-23 Overall: 3.74% Disparity: 11.97% AA: 8.45%	2023-24 Overall: 3.93% Disparity: 21.48% AA: 10.31%	All: <4.7% Disparity: <9.3%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric Source: Local - Q-SIS	HIS: 7.05% WH: 5.65% EL: 5.52% RFEP: 5.68% SWD: 10.69% SED: 9.14% FY: 21.05% HM: 14.73%	HIS: 4.25% WH: 2.86% EL: 3.56% RFEP: 2.78% SWD: 7.87% SED: 5.98% FY: 21.15% HM: 10.12%	HIS: 4.11% WH: 3.00% EL: 2.95% RFEP: 3.58% SWD: 5.95% SED: 4.93% FY: 15.71% HM: 6.90%	HIS: 4.42% WH: 2.86% EL: 3.46% RFEP: 3.10% SWD: 6.27% SED: 5.67% FY: 25.41% HM: 11.14%	
Suspension: Number of days of instruction lost to home/in-school suspension per 100 students.	2018-19 Overall: 16.9 days Disparity: 53.3 days	2021-22 Overall: 8.28 days Disparity: 44.12 days	2022-23 Overall: 6.79 days Disparity: 34.22 days	2023-24 Overall: 5.61 days Disparity: 39.13 days	All: <14.9 days Disparity: <47 days
Metric Source: Local - Q-SIS	AA: 48.4 days HIS: 17.5 days WH: 12.8 days EL: 13.7 days RFEP: 13.7 days SWD: 31.4 days SED: 24.4 days FY: 70.2 days HM: 48.1 days	AA: 23.02 days HIS: 9.07 days WH: 5.89 days EL: 13.04 days RFEP: 6.16 days SWD: 17.43 days SED: 13.03 days FY: 52.40 days HM: 20.53 days	AA: 17.09 days HIS: 7.41 days WH: 5.12 days EL: 4.44 days RFEP: 5.03 days SWD: 12.73 days SED: 8.60 days FY: 41.01 days HM: 14.96 days	AA: 18.22 days HIS: 5.94 days WH: 4.04 days EL: 3.20 days RFEP: 4.54 days SWD: 9.66 days SED: 8.18 days FY: 44.74 days HM: 17.18 days	
Expulsion Rate: Percentage of students expelled from school.	2018-19 Overall: 0.07% Disparity: 0.13%	2020-21 Overall: 0.002% Disparity: 0.003%	2021-22 Overall: 0.08% Disparity 0.92%	2022-23 Overall: 0.08% Disparity 0.77%	Maintain Levels
Metric Source: DataQuest	AA: 0.19% HIS: 0.10% WH: 0.04% EL: 0.04% SWD: 0.03%	AA: 0.00% HIS: 0.00% WH: 0.005% EL: 0.0% SWD: 0.0%	AA: 0.32% HIS: 0.07% WH: 0.05% EL: 0.03% SWD: 0.15%	AA: 0.36% HIS: 0.09% WH: 0.05% EL: 0.04% SWD: 0.17%	

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	SED: 0.09% FY: 0.20% HM: 0.15%	SED: 0.0% FY: 0.0% HM: 0.0%	SED: 0.12% FY: 1.0% HM: 0.20%	SED: 0.18% FY: 0.85% HM: 0.00%	
High School Dropout Rate: Percentage of high school students who dropout (based on the 4-year cohort outcomes). Metric Source: Dataquest	2018-19 Overall: 6.6% Disparity: 30.4% AA: 11.8% HIS: 7.5% WH: 5.5% EL: 18.4% SWD: 13.4% SED: 9.6% FY: 37.0% HM: 20.5%	2020-21 Overall: 6.11% Disparity: 14.82% AA: 9.5% HIS: 9.25% WH: 4.99% EL: 12.55% SWD: 8.60% SED: 8.91% FY: 20.93% HM: 16.80%	2021-22 Overall: 8.4% Disparity: 16.6% AA: 13% HIS: 8.3% WH: 7.5% EL: 16.0% SWD: 13.5% SED: 11.6% FY: 25.0% HM: 20.2%	2022-23 Overall: 9.0% Disparity 11.9% AA: 17.9% HIS: 10.2% WH: 8.3% EL: 13.6% SWD: 9.6% SED: 11.8% FY: 20.0% HM: 20.9%	All: <5.6% Disparity: <25.4%
Middle School Dropout Rate: Number of middle school students (grades 6-8) who dropout of school. Metric Source: CALPADS	2018-19 24 Students	2020-21 15 students	2021-22 11 students	2022-23 10 students	<20 Students
School Culture and Sense of Belonging: Percentage of schools	2021-22 Students: 50.7% of schools	2021-22 Students: 50.7% of schools	2022-23 Students: 50% of schools	2023-24 Students: 41.5% of schools	Increase by 5% of schools where 3/4 of students, staff, and

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
where at least 3/4 of students, parents, and staff respond "agree" or "strongly agree" to School Culture/Sense of Belonging. Metric Source: Local - District Climate Survey	Staff: 70.1% of schools Parents: 79.1% of schools	Staff: 70.1% of schools Parents: 79.1% of schools	Staff: 70.6% of schools Parents: 79.4% of schools	Staff: 69.2% of schools Parents: 83.1% of schools	parents respond "agree" or "strongly agree"
Safety: Percentage of schools where at least 3/4 of students, parents, and staff respond "agree" or "strongly agree" to Safety. Metric Source: Local - District Climate Survey	2019-20 Students: 82.5% of schools Staff: 82.5% of schools Parents: 95.2% of schools	2021-22 Students: 52.2% of schools Staff: 70.1% of schools Parents: 89.6% of schools	2022-23 Students: 54.4% of schools Staff: 64.7% of schools Parents: 86.8% of schools	2023-24 Students: 43.1% of schools Staff: 61.5% of schools Parents: 87.7% of schools	All: >85% of schools where 3/4 of students, staff, and parents respond "agree" or "strongly agree"
School Facilities: All schools meet or exceed a "Good" rating on the Facilities Inspection tool. Metric Source: SARC	2019-20 100%	2020-21 100%	2021-22 98.8%	2022-23 100%	100%

Goal Analysis

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

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

All actions within goal 2 were implemented as planned without substantive differences. The challenges experienced during implementation included:

- Substitute shortage impacted staff professional development attendance.

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.

Material differences between budgeted and estimated actual expenditures were due to staffing and substitute shortages, vacancies, and shifting funding to sources outside of the LCAP.

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

The actions in goal 2 contributed to the following outcomes:

- San Juan did not meet the eligibility criteria for Differentiated Assistance in suspension rates for African American, foster youth, homeless youth, and students with disabilities.
- Suspension rates declined for African American, English learner, Filipino, foster youth, homeless, socioeconomically disadvantaged, and students with disabilities.

Programs and services within our LCAP actions that contributed to the progress San Juan Unified made toward this goal include:

- Counseling and mentoring to support social, emotional, and mental health.
- Alternative practices to suspension such as Positive Behavioral Interventions and Supports (PBIS), Restorative Practices (RP), Collaborative for Academic, Social, and Emotional Learning (CASEL).
- Staff for campus supervision and relationships.
- Staff training and professional learning.

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

Goal: 2024-27 LCAP goals will be revised to align with state priority areas and required LCAP metrics.

Metrics: 2024-27 LCAP metrics will include required state and local data that reflects the most recent full-year data as well as all education

code required student groups in the reporting of data.

Actions: 2024-27 LCAP actions will be revised to align with new goals, required metrics, data results, input from educational partners, and will address student groups and schools with the lowest performance levels on the 2023 CA School Dashboard indicators.

- See addendum A for schools within the LEA that received the lowest performance level on a 2023 Dashboard state indicator.
- See addendum B for student groups within the LEA and within each school that received the lowest performance level on a 2023 Dashboard state indicator.

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

Goals and Actions

Goal

Goal #	Description
3	Engaging Academic Programs: All educators engage and support each student in a challenging and broad course of study that builds skills, knowledge and experiences preparing all to be critical thinkers who communicate effectively, collaborate and are civic minded.

Measuring and Reporting Results

DEFINITION KEY	
Overall	All students
Display	Maximum difference between the overall rate and the lowest performing student group
AA	African American
EL	English Learner
FY	Foster Youth
HIS	Hispanic
HIM	Homeless
RFEP	Reclassified Fluent English Proficient
SED	Socioeconomically Disadvantaged
SWD	Students with Disabilities

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
English Language Arts State Assessment: Percentage of	2018-19 CAASPP: Grades 3-8, 11 Overall: 46.6%	2020-21 CAASPP: Grade 11 Overall: 66.81% Disparity: 54.17%	2021-22 CAASPP: Grades 3-8, 11 Overall: 42.62%	2022-23 CAASPP: Grades 3-8, 11 Overall: 41.75%	All: >55.6% Disparity: <30.23%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
students who meet or exceed the ELA standards as measured by CAASPP (and i-Ready in 2020-21). Metric Source: California School Dashboard - English Language Arts Indicator	Disparity: 40.2% AA: 24.7% HIS: 34.9% WH: 53.7% EL: 6.37% SWD: 15.7% SED: 31.5% FY: 21.1% HM: 22.3%	AA: 36.37% HIS: 57.64% WH: 71.11% EL: 12.64% SWD: 27.59% SED: 49.64% FY: N/A HM: 28.13% 2020-21 i-Ready: Grades 3-8 Overall: 13.3% Disparity: 13.3% AA: 5.1% HIS: 8.0% WH: 16.7% EL: 1.3% SED: 6.1% SWD: 4.7% FY: 0.0% HM: 4.0%	Disparity: 34.88% AA: 20.7% HIS: 33.68% WH: 51.32% EL: 7.74% SWD: 14.19% SED: 27.43% FY: 20.0% HM: 18.15%	Disparity: 36.74% AA: 20.34% HIS: 34.86% WH: 50.13% EL: 5.01% SWD 14.11% SED: 28.39% FY: 25.0% HM: 18.53%	
Math State Assessment: Percentage of students who meet or exceed math standards as measured by CAASPP (and i-Ready in 2020-21).	2018-19 CAASPP: Grades 3-8, 11 Overall: 37.2% Disparity: 29.22% AA: 14.3% HIS: 23.9% WH: 44.9% EL: 7.98% SED: 22.9%	2020-21 CAASPP: Grade 11 Overall: 43.31% Disparity: 34.77% AA: 15.21% HIS: 27.67% WH: 47.14% EL: 12.99% SED: 28.19% SWD: 8.54%	2021-22 CAASPP: Grades 3-8, 11 Overall: 29.55% Disparity: 24.26% AA: 10.37% HIS: 20.01% WH: 37.28% EL: 5.29% SWD: 10.28%	2022-23 CAASPP: Grades 3-8, 11 Overall: 29.60 % Disparity 24.28% AA: 8.83% HIS: 22.08% WH: 37.15% EL: 5.32% SWD: 11.71%	All: >46.2% Disparity: <19.22%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric Source: California School Dashboard - Mathematics Indicator	SWD: 13.1% FY: 16.8% HM: 13.1%	FY: N/A HM: 13.79% 2020-21 i-Ready: Grades 3-8 Overall: 4.7% Disparity: 4.0% AA: 0.8% HIS: 1.9% WH: 5.3% EL: 0.7% SED: 1.8% SWD: 1.1% FY: N/A HM: 1.6%	SED: 16.56% FY: 11.11% HM: 9.52%	SED: 17.84% FY: 9.76% HM: 10.08%	
Science Standards: Percentage of students who meet or exceed the science standards.	2021-22 CAAST: Grades 5, 8, and once in HS Overall: 30.51% Disparity: 28.7%	N/A	2021-22 CAAST: Grades 5, 8, and once in HS Overall: 30.51% Disparity: 28.7%	2022-23 CAAST: Grades 5, 8, and once in HS Overall: 30.86% Disparity: 30.19%	All: Increase by 5% Disparity: <10%
Metric Source: Test Results for California's Assessments - CAST and CAA	AA: 9.51% HIS: 21.72% WH: 37.89% EL: 1.81% SWD: 11.81% SED: 17.85% FY: 11.54% HM: 11.49%		AA: 9.51% HIS: 21.72% WH: 37.89% EL: 1.81% SWD: 11.81% SED: 17.85% FY: 11.54% HM: 11.49%	AA: 12.00% HIS: 20.93% WH: 38.49% EL: 0.67% SWD: 10.56% SED: 18.67% FY: 7.14% HM: 9.52%	

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Implementation of State Academic Standards: District ratings on the implementation of state academic standards in all three areas: (1) recently adopted academic standards and/or curriculum frameworks, (2) other adopted academic standards, and (3) support for teachers and administrators.	2020-21 Recently Adopted Academic Standards and/or Curriculum Frameworks: 3.9 Other Adopted Academic Standards: 4 Support for Teachers and Administrators: 4	2020-21 Recently Adopted Academic Standards and/or Curriculum Frameworks: 3.9 Other Adopted Academic Standards: 4 Support for Teachers and Administrators: 4	2021-22 Recently Adopted Academic Standards and/or Curriculum Frameworks: 3.7 Other Adopted Academic Standards: 3.6 Support for Teachers and Administrators: 4	2022-23 Recently Adopted Academic Standards and/or Curriculum Frameworks: 3.7 Other Adopted Academic Standards: 3.6 Support for Teachers and Administrators: 4	All: Level 4 or higher
English Language Progress: Percentage of English learners who demonstrate improvement using ELPI levels on the ELPAC. Metric Source: California School Dashboard - English	2018-19 52.55%	2018-19 52.55%	2021-22 51.8%	2022-23 48.6%	>61.5%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Learner Progress Indicator					
English Language Learner Reclassification: Percentage of English learners who are reclassified to Fluent English Proficient. Metric Source: CALPADS	2020-21 6.3%	2020-21 6.3%	2021-22 6.5%	2022-23 11.0%	>5.5%
Standards Access: Percentage of students who have access to standards-aligned instructional materials. Metric Source: SARC	2019-20 100%	2020-21 100%	2021-22 100%	2022-23 100%	100%
Credentialed Staffing: Percentage of teachers properly credentialed and appropriately assigned. Metric Source: SARC	2020-21 79.1%	2020-21 79.1%	2021-22 85.8%	2022-23 Data not yet released by California Department of Education.	>95%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Text Level / iReady Reading K-2: Percentage of students who meet or exceed the ELA standards measured by site text level assessment or i-Ready reading assessment. Metric Source: Local - Illuminate	2021-22 (Trimester 2) Text Level/i-Ready Overall: 28.3% Disparity: 24.0% AA: 10.5% HIS: 19.1% WH: 36.4% EL: 4.3% SWD: 13.7% SED: 15.0% FY: 7.3% HM: 9.0%	2021-22 (Trimester 2) Text Level/i-Ready Overall: 28.3% Disparity: 24.0% AA: 10.5% HIS: 19.1% WH: 36.4% EL: 4.3% SWD: 13.7% SED: 15.0% FY: 7.3% HM: 9.0%	2022-23 (Trimester 2) Text Level/i-Ready Overall: 32.0% Disparity: 17.9% AA: 19.2% HIS: 26.3% WH: 38.6% EL: 14.1% SWD: 18.7% SED: 25.4% FY: 25.0% HM: 18.5%	2023-24 (Trimester 2) Text Level/i-Ready Overall: 29.2% Disparity: 17.3% AA: 19.4% HIS: 23.7% WH: 35.1% EL: 11.9% SWD: 19.1% SED: 20.9% FY: 19.4% HM: 15.9%	All: >65.8% Disparity: <17.2%
Integrated Math 1 Completion: Percentage of Grade 9 students who successfully pass IM1 with a C or better by the end of their grade 9 year. Metric Source: Local - Q-SIS	2018-19 Overall: 61.4% Disparity: 46.0% AA: 38.3% HIS: 52.7% WH: 66.8% EL: 34.2% RFEP: 65.5% SWD: 34.0% FY: 15.4% SED: 49.1% HM: 33.5%	2021-22 Overall: 59.3% Disparity: 37.8% AA: 53.0% HIS: 51.7% WH: 63.8% EL: 43.7% RFEP: 66.2% SWD: 41.1% FY: 21.4% SED: 50.6% HM: 38.0%	2022-23 Overall: 53.2% Disparity: 21.9% AA: 41.0% HIS: 44.8% WH: 57.5% EL: 33.3% RFEP: 61.2% SWD: 36.1% FY: 54.5% SED: 42.0% HM: 31.3%	2023-24 Overall: 60.7% Disparity: 27.4% AA: 52.1% HIS: 53.9% WH: 65.7% EL: 43.8% RFEP: 61.9% FY: 33.3% SED: 53.8% SWD: 55.8% HM: 39.2%	All: >64.4% Disparity: <41%

Goal Analysis

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

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

All actions within goal 3 were implemented as planned without substantive differences. The challenges experienced during implementation included:

- Staff shortage impacting ability to find highly qualified staff to fill vacancies, teach before and after school programs, and implement programs and services.
- Substitute shortage for staff to attend professional learning.

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

No substantive material differences between Budgeted Expenditures and Estimated Actual Expenditures.

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

The actions in goal 3 contributed to the following outcomes:

English Language Arts (ELA)

- Increased ELA proficiency for American Indian/Alaskan Native, foster youth, Pacific Islander, and students with disabilities.
- Decreased ELA proficiency for African American, Asian, and English learner.
- Lowest performance ELA for African American, English learner, and homeless.

Math

- Increased math proficiency for American Indian/Alaskan Native, Filipino, foster youth, Hispanic, and students with disabilities.
- Decreased math proficiency for Asian.
- Lowest performance in math for African American, English learner, and homeless.

English Learner Progress

- Decreased English learner progress towards English language proficiency.
- Increased English learner reclassification rate to Fluent English Proficient.

Programs and services within our LCAP actions that contributed to the progress San Juan Unified made toward this goal include:

- ELA: Lexia English, Aspire, Language Essentials for Teachers of Reading and Spelling (LETRS), Universal Design for Learning (UDL), tutoring.
- Math: Math Recovery, UDL, tutoring.

- English learner Progress: EL Achieve, Guided Language Acquisition Design (GLAD), Bilingual Instructional Assistants, translators, Newcomer support.

To address the areas in need of improvement, we will use a continuous improvement process that includes:

- Building on the work we have done to maintain continuity of learning.
- Analyzing multiples sources of data that includes educational partner input, state and local data, practitioner experience, and research to identify the unique needs of our students.
- Adjusting existing and creating new actions to address the unique needs of our students.

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

Goal: 2024-27 LCAP goals will be revised to align with state priority areas and required LCAP metrics.

Metrics: 2024-27 LCAP metrics will include required state and local data that reflects the most recent full-year data as well as all education code required student groups in the reporting of data.

Actions: 2024-27 LCAP actions will be revised to align with new goals, required metrics, data results, input from educational partners, and will address student groups and schools with the lowest performance levels on the 2023 CA School Dashboard indicators.

- See addendum A for schools within the LEA that received the lowest performance level on a 2023 Dashboard state indicator.
- See addendum B for student groups within the LEA and within each school that received the lowest performance level on a 2023 Dashboard state indicator.

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

Goals and Actions

Goal

Goal #	Description
4	Clear Pathways to Bright Futures: Our whole school community engages each student in discovering their limitless potential, and through coordinated efforts prepares them for college, career and bright futures filled with opportunity.

Measuring and Reporting Results

DEFINITION KEY	
Overall	All students
Display	Maximum difference between the overall rate and the lowest performing student group
AA	African American
EL	English Learner
FY	Foster Youth
HIS	Hispanic
HIM	Homeless
RFEP	Reclassified Fluent English Proficient
SED	Socioeconomically Disadvantaged
SWD	Students with Disabilities

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Graduation Rate: Percentage of students who graduate high school within 4 years.	2018-19 Overall: 88% Disparity: 34.3% AA: 79.2%	2020-21 Overall: 87.1% Disparity: 42.9% AA: 78%	2021-22 Overall: 87.4% Disparity: 26.7% AA: 80%	2022-23 Overall: 86.7% Disparity: 16.5% AA: 77.6%	All: >89% Disparity: <29.3%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric Source: DataQuest	HIS: 85.5% WH: 89.6% EL: 77.3% SWD: 67.5% SED: 82.6% FY: 53.7% HM: 68.7%	HIS: 84.2% WH: 92.3% EL: 65.8% SWD: 64.2% SED: 81.2% FY: 44.2% HM: 66.8%	HIS: 88.3% WH: 88.9% EL: 69.5% SWD: 70.6% SED: 82.7% FY: 60.7% HM: 71.8%	HIS: 85.6% WH: 87.6% EL: 74.5% SWD: 77.5% SED: 82.2% FY: 70.8% HM: 70.2 %	
College and Career Indicator (CCI Rate): Percentage of students placed in the "Prepared" level by the state's college and career indicator.	2018-19 Overall: 41.1% Disparity: 39.1% AA: 16.1% HIS: 31.8% WH: 44.9% EL: 8.0% SWD: 4.5% FY: 2.0% SED: 25.9% HM: 13.9%	2020-21 No Dashboard data available.	2021-22 No Dashboard data available.	2022-23 Overall: 40.5% Disparity: 32.7% AA: 21.7% HIS: 30.7% WH: 44.1% EL: 13.3% SWD: 7.8% SED: 29.4% FY: 12.5% HM: 14.0%	All: >47.1% Disparity: <29.1%
A-G Completion: Percentage of graduating seniors who meet the A-G college requirements.	2018-19 Overall: 45.6% Disparity: 45.6% AA: 23.9% HIS: 37.0% WH: 48.9% EL: 9.5% SWD: 4.3%	2020-21 Overall: 45.2% Disparity: 45.2% AA: 30.91% HIS: 39.45% WH: 46.73% EL: 8.84% SWD: 10.11%	2021-22 Overall: 49.7% Disparity: 33% AA: 16.8% HIS: 35.1% WH: 45.4% EL: 8.7% SWD: 8.9%	2022-23 Overall: 46.5% Disparity: 46.5% AA: 33.3% HIS: 34.5% WH: 50.0% EL: 15.0% SWD: 8.1%	All: >48.6% Disparity: <35.6%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	SED: 28.6% FY: 0.0% HM: 16.7%	SED: 32.93% FY: 0.0% HM: 21.14%	SED: 26.8% FY: 7.7% HM: 17.2%	SED: 34.5% FY: 0.0% HM: 20.2%	
CTE Completion: Percentage of graduating seniors who complete at least one CTE pathway. Metric Source: CALPADS	2018-19 Overall: 8.9% Disparity: 8.9% AA: 5.8% HIS: 11.6% WH: 7.4% EL: 6.1% SWD: 9.1% SED: 10.6% FY: 0.0% HM: 10.2%	2020-21 Overall: 13.18% Disparity: 13.18% AA: 13.33% HIS: 12.82% WH: 13.58% EL: 11.56% SWD: 11.99% SED: 15.59% FY: 0.0% HM: 13.82%	2021-22 Overall: 12.7% Disparity: 5.5% AA: 12.3% HIS: 11.5% WH: 13.6% EL: 7.2% SWD: 12.8% SED: 13.2% FY: 7.7% HM: 8.2%	2022-23 Overall: 13.19% Disparity: 13.19% AA: 10.9% HIS: 15.4% WH: 12.9% EL: 12.1% SWD: 10.3% SED: 16.0% FY: 0.0% HM: 6.0%	All: >11.9% Disparity: <3.9%
A-G and CTE Completion: Percentage of graduating seniors who meet the A-G college requirements and complete at least one CTE pathway. Metric Source: CALPADS	2018-19 Overall: 4.3% Disparity: 4.3% AA: 2.6% HIS: 4.6% WH: 3.6% EL: 0.7% SWD: 0.0% SED: 3.7% FY: 0.0% HM: 5.6%	2020-21 Overall: 5.41% Disparity: 5.41% AA: 2.42% HIS: 5.36% WH: 5.48% EL: 0.68% SWD: 1.5% SED: 5.89% FY: 0.0% HM: 1.63%	2021-22 Overall: 5.7% Disparity: 5.7% AA: 1.3% HIS: 4.6% WH: 6.6% EL: 0.5% SWD: 1.6% SED: 4.3% FY: 0.0% HM: 1.6%	2022-23 Overall: 7.7% Disparity: 7.7% AA: 7.0% HIS: 7.0% WH: 7.0% EL: 4.6% SWD: 2.2% SED: 8.2% FY: 0.0% HM: 3.6%	All: >7.3% Disparity: <3.6%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
A-G or CTE Completion: Percentage of graduating seniors who meet the A-G college requirements or complete at least one CTE pathway. Metric Source: CALPADS Metric Source: CALPADS	2018-19 Overall: 50.1% Disparity: 50.1% AA: 27.1% HIS: 44.1% WH: 52.7% EL: 15.0% SWD: 13.4% SED: 35.5% FY: 0.0% HM: 21.3%	2020-21 Overall: 52.97% Disparity: 52.97% AA: 41.82% HIS: 46.92% WH: 54.84% EL: 19.73% SWD: 20.6% SED: 42.64% FY: 0.0% HM: 33.33%	2021-22 Overall: 47.8% Disparity: 32.4% AA: 27.7% HIS: 42.0% WH: 52.3% EL: 15.5% SWD: 20.2% SED: 35.6% FY: 15.4% HM: 23.8%	2022-23 Overall: 52.7 Disparity: 52.7 AA: 37.2% HIS: 42.9% WH: 55.9% EL: 22.5% SWD: 16.1% SED: 42.3% FY: 0% HM: 22.6%	All: >55.1% Disparity: <40.1%
College and Career Indicators (AP or IB Exam Performance): Percentage of graduating seniors who receive a passing score on one or more AP or IB exams. Metric Source: Local - AEP Report	2018-19 Overall: 21.3% Disparity: 21.0% AA: 6.9% HIS: 15.3% WH: 23.7% EL: 24.7% SED: 9.6% SWD: 0.4% FY: 0.3% HM: 4.6%	2020-21 Overall: 17.54% Disparity: 17.54% AA: 10.10% HIS: 11.52% WH: 17.16% EL: 5.1% SED: 10.67% SWD: 1.54% FY: 0% HM: 3.68%	2021-22 Overall: 18.6% Disparity: 18.6% AA: 3.2% HIS: 16.5% WH: 20.9% EL: 0.7% SWD: 1.3% SED: 9.9% FY: 0.0% HM: 5.5%	2022-23 Overall: 16.5% Disparity: 16.5% AA: 6.3% HIS: 9.2% WH: 19.7% EL: 0.7% SWD: 1.2% SED: 7.7% FY: 0.0% HM: 14.4%	>30.3% Disparity <16%
College and Career Indicators (Early Assessment Program ELA): Percentage of	2018-19 Overall: 52.6% Disparity: 40.3%	2020-21 Overall: 28.8% Disparity: 25.0%	2021-22 Overall: 54.5% Disparity: 52.3%	2022-23 Overall: 55.2% Disparity: 51.4%	All: >59.6% Disparity: <30.3%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
grade 11 students who take the EAP and demonstrate preparedness for college and career (conditional or unconditional). Metric Source: Local - CAASPP Scores	AA: 37.2% HIS: 42.3% WH: 57.2% EL: 37.2% SWD: 12.3% SED: 35.8% FY: 18.8% HM: 27.5%	AA: 10.2% HIS: 18.7% WH: 35.3% EL: 17.4% SWD: 6.7% SED: 15.8% FY: 9.5% HM: 3.8%	AA: 43.5% HIS: 41.8% WH: 61.5% EL: 2.2% SWD: 16.1% SED: 38.6% FY: 14.3% HM: 33.3%	AA: 36.2% HIS: 47.7% WH: 61.0% EL: 3.8% SWD: 14.1% SED: 40.6% FY: 42.9% HM: 29.6%	
College and Career Indicators (Early Assessment Program Math): Percentage of grade 11 students who take the EAP and demonstrate preparedness for college and career (conditional or unconditional) as measured by the Early Assessment Program (EAP). Metric Source: Local - CAASPP Scores	2018-19 Overall: 31.2% Disparity: 25.6% AA: 10.6% HIS: 18.2% WH: 35.8% EL: 20.7% SED: 16.3% SWD: 5.6% FY: 5.6% HM: 5.7%	2020-21 Overall: 17.0% Disparity: 17.0% AA: 3.7% HIS: 8.3% WH: 21.0% EL: 10.5% SED: 8.1% SWD: 2.6% FY: 0.0% HM: 1.5%	2021-22 Overall: 27.0% Disparity: 27.0% AA: 13.8% HIS: 12.0% WH: 32.9% EL: 1.5% SWD: 5.5% SED: 12.2% FY: 0.0% HM: 4.0%	2022-23 Overall: 27.1% Disparity: 25.5% AA: 8.2% HIS: 16.7% WH: 32.8% EL: 1.6% SED: 15.2% SWD: 3.2% FY: 7.1% HM: 6.5%	All: >38.2% Disparity: <15.6%
Broad Course of Study: Percentage of students in TK-5 who	2019-20 92.8%	2021-22 89.8%	2022-23 90.2%	2023-24 90.8%	>95%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
receive a broad course of study based on enrollment in ELA, math, science, social science, and PE. Metric Source: Local - Q-SIS					
Broad Course of Study: Percentage of students in 6-8 who receive a broad course of study based on enrollment in ELA, math, science, social science, and PE. Metric Source: Local - Q-SIS	2019-20 95.6%	2021-22 94.9%	2022-23 92.1%	2023-24 94.5%	Maintain Levels
Broad Course of Study: Percentage of 9-12 grade students who receive a broad course of study based on enrollment in course/graduation requirements in English language arts, math, science, social science, foreign language, physical	2019-20 English Language Arts: 96.9% Math: 85.5% Science: 75.9% Social Studies: 79.4% Foreign Language: 51.7% Visual and Performing Arts: 43.0% Physical Education: 60.2%	2021-22 English Language Arts: 95.4% Math: 87.1% Science: 74.5% Social Studies: 81.2% Foreign Language: 69.5% Visual and Performing Arts: 43.9% Physical Education: 60.7%	2022-23 English Language Arts: 94.5% Math: 89.5% Science: 80.2% Social Studies: 79.9% Foreign Language: 56% Visual and Performing Arts: 44.8% Physical Education: 59.9%	2023-24 English Language Arts: 95.7% Math: 91.3% Science: 84.2% Social Studies: 84.2% Foreign Language: 53.4% Visual and Performing Arts: 52.2% Physical Education: 60.1%	Maintain Levels

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
education, and Visual and Performing Arts (VAPA). Metric Source: Local - Q-SIS					
On Track for Graduation - Elementary Grades: Percentage of students who receive a 1 in English Language Arts or Math. Metric Source: Local - Q-SIS	2019-20 Overall: 23.1% Disparity: 23.2% AA: 32.1% HIS: 26.8% WH: 17.6% EL: 46.3% SED: 32.3% SWD: 25.8% FY: 37.6% HM: 39.4%	2021-22 Overall: 25.5% Disparity: 24.5% AA: 34.6% HIS: 29.3% WH: 18.2% EL: 50.0% SED: 34.4% SWD: 26.0% FY: 30.2% HM: 44.9%	2022-23 Overall: 23.9% Disparity: 22.1% AA: 34.1% HIS: 24.7% WH: 18.2% EL: 46.0% SED: 33.5% SWD: 26.2% FY: 38.8% HM: 41.4%	2023-24 Overall: 24.1% Disparity: 22.9% AA: 31.4% HIS: 24.7% WH: 19.2% EL: 47.0% SED: 34.1% SWD: 26.6% FY: 29.5% HM: 44.1%	<20.1% Disparity: <18.5%
On Track for Graduation - Middle School Grades: Percentage of students who receive a D/F. Metric Source: Local - Q-SIS	2019-20 Overall: 28.4% Disparity: 30.5% AA: 47.6% HIS: 37.3% WH: 22.6% EL: 48.5% SWD: 41% SED: 40.4% FY: 47.2% HM: 58.9%	2021-22 Overall: 27.8% Disparity: 23.9% AA: 44.3% HIS: 33.7% WH: 21.1% EL: 49.0% SWD: 31.4% SED: 38.2% FY: 50.0% HM: 51.7%	2022-23 Overall: 28.8% Disparity: 29.6% AA: 42.2% HIS: 37.7% WH: 22.7% EL: 48.7% SWD: 30.3% SED: 40.8% FY: 48.1% HM: 58.4%	2023-24 Overall: 27.8% Disparity: 24.7% AA: 44.1% HIS: 35.3% WH: 21.6% EL: 47.9% SWD: 32.2% SED: 38.0% FY: 50.0% HM: 52.5%	<21.4% Disparity: <23%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
On Track for Graduation - High School Grades: Percentage of students who receive a D/F. Metric Source: Local - Q-SIS	2019-20 Overall: 29.3% Disparity: 25.2% AA: 44.7% HIS: 38.3% WH: 25.0% EL: 50.3% SWD: 42.9% SED: 40.5% FY: 52.5% HM: 54.5%	2021-22 Overall: 30.2% Disparity: 24.8% AA: 47.4% HIS: 37.8% WH: 24.4% EL: 53.7% SWD: 40.2% SED: 42.0% FY: 44.7% HM: 55.1%	2022-23 Overall: 32.2% Disparity: 26.3% AA: 50.0% HIS: 41.0% WH: 26.1% EL: 54.6% SWD: 41.0% SED: 45.3% FY: 45.1% HM: 58.5%	2023-24 Overall: 28.2% Disparity: 23.3% AA: 42.0% HIS: 35.8% WH: 22.8% EL: 49.0% SWD: 36.2% SED: 39.5% FY: 44.9% HM: 51.5%	<22.3% Disparity: <19%

Goal Analysis

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

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

All actions within goal 4 were implemented as planned without substantive differences. The challenges experienced during implementation included:

- Staff turnover, shortage, and vacancies.
- Grant for First-Five initiative has changed impacting program funding.

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.

Material differences between budgeted and estimated actual expenditures were due to staffing shortages, vacancies, shifting funding to sources outside of the LCAP, and summer school expenditures not yet incurred.

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

The actions in goal 4 contributed to the following outcomes:

Graduation Rate

- Increased graduation rates for Asian, English learner, foster youth, students with disabilities, and two or more races.
- Decreased graduation rates for African American, Filipino, Hispanic, Homeless, white.

College/Career

- Very low status level for students with disabilities.

Programs and services within our LCAP actions that contributed to the progress San Juan Unified made toward this goal include:

- Mentoring focused on providing wraparound services.
- Counseling and support in developing 4-year graduation plans using Naviance.
- Tutoring and credit recovery options such as Apex, extended year intersession, and independent study.
- Special outreach, recruitment, and opportunities for priority student groups such as Advancement Via Individual Determination (AVID).
- Inclusive practice support for general and special education teachers such as co-teaching and Universal Design for Learning.
- Revising students with disabilities student code process to increase access to general education setting.

To address the areas in need of improvement, we will use a continuous improvement process that includes:

- Building on the work we have done to maintain continuity of learning.
- Analyzing multiple sources of data that includes educational partner input, state and local data, practitioner experience, and research to identify the unique needs of our students.
- Adjusting existing and creating new actions to address the unique needs of our students.

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

Goal: 2024-27 LCAP goals will be revised to align with state priority areas and required LCAP metrics.

Metrics: 2024-27 LCAP metrics will include required state and local data that reflects the most recent full-year data as well as all education code required student groups in the reporting of data.

Actions: 2024-27 LCAP actions will be revised to align with new goals, required metrics, data results, input from educational partners, and will address student groups and schools with the lowest performance levels on the 2023 CA School Dashboard indicators.

- See addendum A for schools within the LEA that received the lowest performance level on a 2023 Dashboard state indicator.

- See addendum B for student groups within the LEA and within each school that received the lowest performance level on a 2023 Dashboard state indicator.

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

Goals and Actions

Goal

Goal #	Description
5	Additional Targeted Support: Differentiated Assistance to improve outcomes for student groups who have performed at the lowest level for multiple years on the California School Dashboard indicators.

Measuring and Reporting Results

DEFINITION KEY	
Overall	All students
Display	Maximum difference between the overall rate and the lowest performing student group
AA	African American
EL	English Learner
FY	Foster Youth
HIS	Hispanic
HIM	Homeless
RFEP	Reclassified Fluent English Proficient
SED	Socioeconomically Disadvantaged
SWD	Students with Disabilities

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Graduation Rate Indicator: Percent of students who graduate high school in 4 or 5 years.	2018-2019 FY: 55.1% SWD: 66.9%	2018-2019 FY: 55.1% SWD: 66.9%	2021-22 FY: 65.5% SWD: 72.0%	2022-23 FY: 70.8% SWD: 77.5%	FY: >58.1% SWD: >69.9%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric Source: California School Dashboard - Graduation Rate Indicator					
College/Career Indicator: The percentage of foster youth and students with disabilities who graduate from high school and are placed in the "Prepared" level on the College/Career Indicator. Metric Source: California School Dashboard - College/Career Indicator	2018-2019 FY: 2.0% SWD: 4.5%	2018-2019 FY: 2.0% SWD: 4.5%	2021-22 No Dashboard data available.	2022-23 FY: 12.5%	FY: >5% SWD: >7.5%
English Language Arts State Assessment: Distance from standard met in ELA as measured by CAASPP.	2021-22 FY: 112.2 points below HM: 91 points below SWD: 107 points below	N/A	2021-22 FY: 112.2 points below HM: 91 points below SWD: 107 points below	2022-23 FY: 109.3 points below HM: 92.0 points below SWD: 102.5 points below	FY: <109.2 points below HM: <88 points below SWD: <104 points below

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Math State Assessment: Distance from standard met in math as measured by CAASPP.	2021-22 FY: 154.7 points below HM: 127.1 points below SWD: 135.2 points below	N/A	2021-22 FY: 154.7 points below HM: 127.1 points below SWD: 135.2 points below	2022-23 FY: 157.2 points below HM: 128.4 points below SWD: 131.1 points below	FY: <151.7 points below HM: <124.1 points below SWD: <132.2 points below
Suspension Rate: Percent of students who have been suspended at least once in a given school year.	2021-22 FY: 25.2% HM: 11.9% SWD: 8.8%	N/A	2021-22 FY: 25.2% HM: 11.9% SWD: 8.8%	2022-23 FY: 21.2% HM: 10.8% SWD: 8.4%	FY: <24.8% HM: <11.5% SWD: <8.4%

Goal Analysis

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

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

All actions within goal 5 were implemented as planned without substantive differences. The challenges experienced during implementation included:

- Providing ongoing and consistent intervention support to highly mobile population.
- Staff shortage and vacancies.

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

No substantive material differences between Budgeted Expenditures and Estimated Actual Expenditures.

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

The actions in goal 5 contributed to the following outcomes:

- San Juan did not meet the eligibility criteria for Differentiated Assistance for African American, English learner, foster youth, homeless youth, and students with disabilities.
- Increased ELA and math proficiency and graduation rate for foster youth.
- Decreased suspension and/or chronic absenteeism rate for African American, English learner, foster youth, homeless, and students with disabilities.

Programs and services within our LCAP actions that contributed to the progress San Juan Unified made toward this goal include:

- Inclusive practice support for general and special education teachers such as co-teaching and Universal Design for Learning.
- Revising students with disabilities student code process to increase access to general education setting.
- Foster youth wraparound services focused on transportation, academics, and college/career guidance.
- Verifying state, county, and local foster youth student information data.
- School attendance interventions that provide wraparound supports to students and families.
- Communication and outreach in languages other than English.
- Alternative practices to suspension such as Positive Behavioral Interventions and Supports (PBIS), Restorative Practices (RP), Collaborative for Academic, Social, and Emotional Learning (CASEL).

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

Goal: 2024-27 LCAP goals will be revised to align with state priority areas and required LCAP metrics.

Metrics: 2024-27 LCAP metrics will include required state and local data that reflects the most recent full-year data as well as all education code required student groups in the reporting of data.

Actions: 2024-27 LCAP actions will be revised to align with new goals, required metrics, data results, input from educational partners, and will address student groups and schools with the lowest performance levels on the 2023 CA School Dashboard indicators.

- See addendum A for schools within the LEA that received the lowest performance level on a 2023 Dashboard state indicator.
- See addendum B for student groups within the LEA and within each school that received the lowest performance level on a 2023 Dashboard state indicator.

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

Instructions

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

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

Goals and Actions

Goal(s)

Description:

Copy and paste verbatim from the 2023–24 LCAP.

Measuring and Reporting Results

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

Metric:

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

Baseline:

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

Year 1 Outcome:

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

Year 2 Outcome:

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

Year 3 Outcome:

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

Desired Outcome for 2023–24:

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

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

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

Goal Analysis

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

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

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

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

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

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

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

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

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

California Department of Education
November 2023



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
San Juan Unified School District	Gianfranco Tornatore Director, Continuous Improvement and LCAP	gianfranco.tornatore@sanjuan.edu 916-971-7931

Plan Summary [2024-25]

General Information

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

SJUSD has 65 schools, employs approximately 5,515 staff, covers 75 square miles, and serves the communities of Arden-Arcade, Carmichael, Citrus Heights, Fair Oaks, Gold River, and Orangevale. Within the district are diverse groups of students including a significant number of refugee and immigrant students who speak Spanish, Farsi, Pashto, Russian, Arabic, Ukrainian, and many other languages.

Approximately 59% of our students qualify for low-income services and are enrolled at every school campus throughout the district. San Juan Unified works in partnership with students, families, staff, and community members to design and provide challenging and comprehensive standards-based academic programs and services that include:

- Montessori, Spanish Dual Immersion, Rapid Learner, International Baccalaureate, CIVITAS, career technical pathways, Advancement Via Individual Determination (AVID), and other specialties
- Infant/toddler, preschool, and adult education
- Differentiated academic, behavioral, and social-emotional supports through a Multi-Tiered System of Support (MTSS)
- Enrichment opportunities in areas such as science, technology, engineering, arts, and mathematics (STEAM)

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school) include Carmichael Elementary, Encina Preparatory High, Greer Elementary, Howe Avenue Elementary, Katherine Johnson Middle, La Entrada Continuation High, La Vista Center, Mariposa Avenue Elementary, San Juan High, Starr King K-8, and Whitney Avenue Elementary.

As of October 4, 2023 (CALPADS Census Day), there are approximately 38,488 TK-12 students enrolled. Our diverse student population includes socioeconomically disadvantaged (SED) youth - 59%, English learners (EL) - 19.3%, students with disabilities (SWD) - 13.5%, homeless youth (HM) - 3.2%, and foster youth (FY) - 0.3%. Our ELs speak the following languages: Spanish - 51%, Farsi (Persian) - 27.4%, Pashto - 18.3%, Russian - 17.6%, Arabic - 9.3%, Ukrainian - 8.3%, Filipino or Tagalog - 1.2%, and other non-English - 14.8%. By ethnicity, San Juan students identify as White - 46.8%, Hispanic - 25.7%, Asian - 11.1%, African American - 6.4%, Filipino - 0.8%, Pacific Islander - 0.7%, American Indian or Alaskan Native - 0.5%, and two or more races - 8.0%.

Reflections: Annual Performance

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

Successes, challenges, and actions were identified in San Juan Unified's annual performance review of the Dashboard.

Successes:

- Chronic absenteeism rates reduced overall, especially for the following student groups: African American, English learner, Hispanic, socioeconomically disadvantaged, and students with disabilities.
- Suspension rates declined for the following student groups: African American, English learner, Filipino, foster youth, homeless, socioeconomically disadvantaged, and students with disabilities.
- Increased English Language Arts (ELA) proficiency for the following student groups: American Indian/Alaskan Native, foster youth, Pacific Islander, and students with disabilities.
- Increased math proficiency for the following student groups: American Indian/Alaskan Native, Filipino, foster youth, Hispanic, and students with disabilities.
- Increased English learner reclassification rate to Fluent English Proficient.
- Increased graduation rates for the following student groups: Asian, English learner, foster youth, students with disabilities, and two or more races.

Challenges:

- Decreased ELA proficiency for the following student groups: African American, Asian, and English learner.
- Lowest performance in ELA for the following student groups: African American, English learner, and homeless.
- Decreased math proficiency for the following student group: Asian.
- Lowest performance in math for the following student groups: African American, English learner, and homeless.
- Decreased English learner progress towards English language proficiency.

- Decreased graduation rates for the following student groups: African American, Filipino, Hispanic, Homeless, white.
- Very low college/career status level for the following student group: students with disabilities.
- 29 out of 65 schools had one or more lowest performance levels on a 2023 Dashboard state indicator (see addendum A)
- 53 out of 65 schools had one or more student groups that received the lowest performance level on a 2023 Dashboard state indicator (see addendum B).

In response to this data, we will use a continuous improvement process that includes:

- Building on the work we have done to maintain continuity of learning.
- Analyzing multiple sources of data that include educational partner input, state and local data, practitioner experience, and research to identify the unique needs of our students.
- Adjusting existing and creating new actions to address the unique needs of our students.

Examples of actions in the LCAP that address the unique needs of our student groups in the identified Dashboard indicators include:

- School attendance interventions that provide wraparound supports to students and families.
- Family engagement workshops, opportunities, resources, and communication in languages other than English.
- Transportation for homeless and foster youth.
- Counseling and mentoring to support social, emotional, and mental health.
- Alternative practices to suspension such as Positive Behavioral Interventions and Supports (PBIS), Restorative Practices (RP), CASEL Social Emotional Learning (SEL).
- Additional staff for campus supervision and relationships.
- Staff training and professional learning.
- Programs and services such as Lexia English, Aspire, Language Essentials for Teachers of Reading and Spelling (LETRS), Universal Design for Learning (UDL), Math Recovery, E.L. Achieve, Guided Language Acquisition Design (GLAD), bilingual instructional assistants, translators, Newcomer support, tutoring.
- Mentoring focused on providing wraparound services.
- Counseling and support in developing 4-year graduation plans using Naviance.
- Credit recovery options such as Apex, extended year intersession, and independent study.
- Special outreach, recruitment, and opportunities for priority student groups such as Advancement Via Individual Determination (AVID).
- Inclusive practices support for general and special education teachers such as co-teaching and UDL.
- Revising students with disabilities student code process to increase access to general education setting.

Reflections: Technical Assistance

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

San Juan Unified did not meet the criteria for Differentiated Assistance based on 2023 Dashboard results. We continue to partner with and receive ongoing support from the Sacramento County Office of Education focused on improving outcomes for student groups with the lowest performance levels on the CA School Dashboard indicators.

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.

Cottage Elementary, Kingswood K-8, La Entrada Continuation High, La Vista Center, San Juan High, Sylvan Middle

Support for Identified Schools

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

San Juan Unified School District will provide schools that met the criteria for Comprehensive Support and Improvement (CSI) the opportunity to participate in a Networked Improvement Community (NIC). The NIC is a five-part series that works through the four stages of continuous improvement which includes conducting a needs assessment and root cause analysis, defining goals and evidence-based interventions, prototyping and implementing solutions, and measuring and reporting on the impact of the improvement plans. The purpose is for each school site to make changes in practice that reflect student needs and result in improved outcomes, experiences, and opportunities for students.

Each of the five network meetings will provide school leadership teams with an opportunity to engage in the continuous improvement process to address their Problem of Practice (i.e., suspension, attendance, African American achievement, etc.), and the learning space to collaborate with partner school sites within the network to share ideas, resources, and best practices.

In addition to the network meetings, a coach will be assigned to each school site to provide expert guidance and personalized support throughout the NIC process. The coach will also act as a thought partner during the network meetings to help eligible CSI schools achieve their goals, and to ensure that school leadership teams are equipped with the necessary tools and resources to drive improvement. Collectively, the NIC and coach will support the development and implementation of the School Plan for Student Achievement (SPSA) in alignment with the Local Control and Accountability Plan (LCAP).

Monitoring and Evaluating Effectiveness

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

The district NIC facilitator and coach will engage in the following practices to monitor and evaluate the plan to support student and school improvement: 1) provide regular check-ins with site administrators and school improvement teams to refine and modify improvement plans based on regular review of data and information; 2) review each school's Plan-Do-Study-Act (PDSA) plans and inquiry cycles to identify measurable and actionable goals; and 3) create and share site reports with each school to provide feedback and monitor progress of plans.

Engaging Educational Partners

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

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

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

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

Educational Partner(s)	Process for Engagement
STUDENTS: African American American Indian Education Program (AIEP) Black Student Unions: High School, Middle School Brown Student Union/Latinx (High School) Districtwide ThoughtExchange Elementary School English Learners Student Leadership Council English Learner: Newcomer English Learner: Long Term English Learner (LTEL) Foster Youth High School Latinx: High School LGBTQ+ McKinney Vento (Homeless) Middle School Prevention Services Students for Change: Mira Loma Students with a Voice (SWAV): Del Campo San Juan Youth Voice Advocate Facilitators (SJYVA) Students with disabilities Superintendent's Student Advisory Committee (SSAC)	Between October 2023 and January 2024, San Juan Unified School District engaged approximately 3,340 participants and 88 educational partner groups. SJUSD's educational partner engagement strategy invites all to participate with an intentional focus on increasing engagement of our English learner, low income, foster youth, and homeless student groups. Educational partner groups were engaged using various outreach and communication strategies to differentiate our approach and maximize participation especially for our historically underrepresented students and families. This included: <ul style="list-style-type: none"> • Opportunities to provide input via Thought Exchanges, listening sessions, focus groups, and surveys. • Engaging partners in a variety of different settings and formats including 1:1, group, in-person, online, phone, and paper. • Communicating these opportunities with our educational partners in a variety of ways through our district website, mass notification, social media, community and district newsletters, and priority outreach.

American Indian Education Program (AIEP)
Curriculum, Standards, Instructional & Student Services Committee
(C&S)
District English Learner Advisory Committee (DELAC)
Districtwide ThoughtExchange
English Learner Advisory Committees (ELAC)
Facilities Committee
Foster Youth
Local Control and Accountability Plan Parent Advisory Committee
(LCPA PAC)
McKinney Vento (Homeless)
Parents of Students Receiving Special Education Services
Refugee/Newcomers Saturday Academy: Elementary, K-8
School Site Councils (SSC)
Superintendent Parent Advisory Committee (SPAC)
Tallares Familiares

STAFF:

African American
Bilingual Instructional Assistants
California School Employee Association (CSEA)
Districtwide ThoughtExchange
English Language Development
Family and Community Engagement (FACE) team
Foster Youth
McKinney Vento
Multi-Tiered System of Supports (MTSS)
Neighborhood/Parent Liaisons
Prevention Services
SAFE Schools
San Juan Administrators Association (SJAA)
San Juan Confidential
San Juan Professional Educators Coalition (SJPEC)
San Juan Supervisors Association (SJSAs)
San Juan Teachers Association (SJTA)
Special Education Local Plan Area (SELPA)
Special Education Instructional Assistants
Special Education Staff
Teamsters

COMMUNITY PARTNERS:

Court Appointed Special Advocates (Foster Youth)

Districtwide ThoughtExchange

English Learner:

- Council of American Islamic Relations
- International Christian Adoptions
- International Christian Rescue
- International Rescue Committee
- Lao Family Community Development
- Refugee Enrichment and Development Center
- Sacramento Area Congregations Together

Equity Collaborative:

- Black Girls Support Network
- Council on American Islamic Relations
- Girls Empowerment and Support
- Improve Your Tomorrow
- Jewish Community Relations Council
- NAACP
- Project Optimism
- Sacramento Area Youth Speaks
- Sacramento State Professors Team
- Specialized Team of Role Models
- United Action College Network

Family and Community Engagement (FACE) Partner Connections:

- Assistance League of Sacramento
- Carmichael HART
- Fair Oaks Foundation
- Orangevale Foundation
- PRIDE Industries
- Project Optimism
- PRO Youth and Families
- Sacramento Area Youth Speaks
- San Juan Foundation
- Schools First Federal Credit Union
- Sierra Nevada Journeys
- The COVE: A Family Community Center

<p>United College Action Network McKinney Vento (Homeless)</p>	
<p>SCHOOLS RECEIVING EQUITY MULTIPLIER FUNDING:</p> <ul style="list-style-type: none"> • Carmichael Elementary • Encina Preparatory High • Greer Elementary • Howe Avenue Elementary • Katherine Johnson Middle • La Entrada Continuation High • La Vista Center • Mariposa Elementary • San Juan High • Starr King K-8 • Whitney Avenue Elementary 	<p>Between February 27, 2024 and April 25, 2024, schools with non-stability rates of +25% and socioeconomically disadvantaged rates of +70% engaged staff, students, and families that represent and/or provide direct services to student groups with lowest performance levels on the CA School Dashboard indicators. School sites that received Equity Multiplier funding engaged partners directly using various outreach and communication strategies to differentiate their approach and maximize participation. This included surveys, listening sessions, 1:1 and group conversations. Input was used to help identify the unique needs of students and develop actions that specifically address those identified needs.</p>
<p>LCAP PRESENTATIONS:</p> <ul style="list-style-type: none"> • San Juan Unified School District Board of Education • Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC) • District English Learner Advisory Committee (DELAC) 	<p>On May 23, 2024, a draft plan of the LCAP was presented to the Local Control and Accountability Parent Advisory Committee (LCAP PAC) and the District English Learner Advisory Committee (DELAC) in separate meetings. Both groups reviewed the draft LCAP and provided comments to the superintendent. The superintendent's responses were posted on the district LCAP website prior to the public hearing and were shared with the LCAP PAC and the DELAC.</p> <p>The draft LCAP was posted on the district LCAP website on May 23, 2024 to allow for public review and comment prior to the public hearing on June 11, 2024. On June 25, 2024, the LCAP and district budget were adopted by the Board of Education, and the Local Indicator results were reported.</p>

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

District focus teams and the Special Education Local Plan Area (SELPA) team reviewed and monitored 2023-24 LCAP actions, metrics, and expenditures throughout the year. Additionally, LCAP PAC perspectives and insights, educational partner key themes, and climate survey results were used to support the planning and development of the 2024-25 LCAP.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Student Achievement and Implementation of State Standards - Improve achievement and outcomes for all students as measured by performance on statewide assessments, English proficiency, and college and career preparedness.	Broad Goal

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

A review of Dashboard data results showed:

- African American, English learner, and homeless student groups received the lowest performance level on the 2023 Dashboard English language arts and mathematics indicators.
- Students with Disabilities student group received the lowest performance level on the 2023 Dashboard college/career indicator.
- 29 out of 65 schools had one or more lowest performance levels on a 2023 Dashboard state indicator (see addendum A)
- 53 out of 65 schools had one or more student groups that received the lowest performance level on a 2023 Dashboard state indicator (see addendum B).

During the 2021-24 LCAP cycle, educational partners indicated that:

- LCAP goals were too broad and difficult to measure using data.
- Including current year and previous year data in LCAP was confusing.
- Not all required student groups were reported in the LCAP.

State and local data and educational partner input revealed a need to increase:

- Alignment between goals, metrics, and actions.
- Clarity to the public and board about our goals, and how we are measuring and monitoring progress.
- Focus on English learner, low income, foster youth, and student groups with the lowest performance level on a Dashboard indicator.

As a result, the 2024-27 LCAP:

- Goals are aligned to the state priority areas and required LCAP metrics.
- Metrics include required state and local data that reflects the most recent full-year data as well as all education code required student groups in the reporting of data.

- Actions are grouped and aligned to goals, required metrics, data results, input from educational partners, and address student groups and schools with the lowest performance levels on the 2023 CA School Dashboard indicators.

Measuring and Reporting Results

KEY

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	LTEL	Long-Term English Learner
AS	Asian American	PI	Pacific Islander or Native Hawaiian
EL	English Learner	SED	Socioeconomically Disadvantaged
FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races
HIS	Hispanic	WH	White

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	English Language Arts (ELA) State Assessment: Distance from standard met in ELA as measured by the CAASPP. California School Dashboard - English Language Arts Indicator	2022-23 Overall: -26.6 points Disparity: 82.7 points AA: -85.7 points AI: -40 points AS: -54.8 points EL: -92.3 points FI: -6.4 points FY: -109.3 points HIS: -43.4 points HM: -92 points LTEL: Available in 2024 PI: -38.2 points SED: -62.2 points SWD: -102.5 points			-23.6 points	

		WH: -5.4 points TOM: -11.2 points			
1.2	Mathematics State Assessment: Distance from standard met in math as measured by the CAASPP. California School Dashboard - Mathematics Indicator	2022-23 Overall: -59.3 points Disparity: 97.9 points AA: -125.1 points AI: -86.9 points AS: -71.7 points EL: -112.9 points FI: -35.4 points FY: -157.2 points HIS: -81.3 points HM: -128.4 points LTEL: Available in 2024 PI: -92.1 points SED: -93.7 points SWD: -131.1 points WH: -36.2 points TOM: -48.1 points		-56.3 points	
1.3	Science State Assessment: Percentage of students who meet or exceed science standards as measured by the CAST. California Science Test and California Alternate Assessment for Science	2022-23 Overall: 30.9% Disparity: 30.2% AA: 12.0% AI: 20.5% AS: 28.7% EL: 0.7% FI: 41.3% FY: 7.4% HIS: 20.9% HM: 9.5% LTEL: Available in 2024 PI: 17.5% SED: 18.7% SWD: 10.6% WH: 38.5%		33.9%	

		TOM: 35.7%				
1.4	English Language Learner State Assessment: Percentage of English language learners who demonstrate progress as measured by the ELPAC. California School Dashboard - English Learner Progress Indicator	2022-23 48.6%			50.6%	
1.5	English Language Learner Reclassification: Percentage of English language learners who are reclassified to Fluent English Proficient. DataQuest	2022-23 11.0%			6%	
1.6	College and Career Indicator (CCI Rate): Percentage of students placed in the "Prepared" level by the state's college and career indicator. California School Dashboard - College/Career Indicator	2022-23 Overall: 40.5% Disparity: 39% AA: 21.7% AI: 35.7% AS: 50.4% EL: 13.3% FI: 52.6% FY: 12.5% HIS: 30.7% HM: 14% LTEL: Available in 2024			42.5%	

		PI: 38.1% SED: 29.4% SWD: 7.8% WH: 44.1% TOM: 50%			
1.7	A-G Completion: Percentage of graduating seniors who meet the A-G college requirements. Dashboard Additional Reports - Met UC/CSU Requirements and CTE Pathway Completion	2022-23 Overall: 41.2% Disparity: 33% AA: 26.7% AI: 42.9% AS: 50.2% EL: 15.9% FI: 55.3% FY: 12.5% HIS: 30.4% HM: 15.2% LTEL: Available in 2024 PI: 47.6% SED: 30.6% SWD: 8.2% WH: 44.8% TOM: 50.0%		46%	
1.8	CTE Completion: Percentage of graduating seniors who complete at least one CTE pathway. California School Dashboard - College/Career Measures Only Report and Data	2022-23 Overall: 16.0% Disparity: 11.8% AA: 11.8% AI: 21.4% AS: 15.4% EL: 12.0% FI: 18.4% FY: 4.2% HIS: 16.2% HM: 6.2% LTEL: Available in 2024 PI: 14.3%		18%	

		SED: 16.0% SWD: 12.9% WH: 16.3% TOM: 17.6%			
1.9	A-G and CTE Completion: Percentage of graduating seniors who meet the A-G college requirements and complete at least one CTE pathway. California School Dashboard - College/Career Measures Only Report and Data	2022-23 Overall: 8.4% Disparity: 5.9% AA: 7.5% AI: 7.1% AS: 10.2% EL: 5.3% FI: 15.8% FY: 4.2% HIS: 6.8% HM: 2.8% LTEL: Available in 2024 PI: 14.3 SED: 7.8% SWD: 2.5% WH: 8.5% TOM: 10.1%		9.4%	
1.10	College and Career Indicators (AP Exam Performance): Percentage of students in the current year CCI who earned Prepared by receiving a passing score on one or more AP exams. California School Dashboard - College/Career Measures Only Report and Data	2022-23 Overall: 23.2% Disparity: 23.2% AA: 11.8% AI: 0% AS: 22.1% EL: 1.9% FI: 20.0% FY: 33.3% HIS: 10.4% HM: 16.7% LTEL: Available in 2024 PI: 25.0% SED: 14.5%		24.2%	

		SWD: 3.6% WH: 29.7% TOM: 17.0%			
1.11	College and Career Indicators (IB Exam Performance): Percentage of students in the current year CCI who earned Prepared by receiving a passing score on one or more IB exams. California School Dashboard - College/Career Measures Only Report and Data	2022-23 Overall: 9.6% Disparity: 9.6% AA: 8.8% AI: 0.0% AS: 47.1% EL: 5.8% FI: 10.0% FY: 0.0% HIS: 2.3% HM: 12.5% LTEL: Available in 2024 PI: 0.0% SED: 7.8% SWD: 3.6% WH: 4.0% TOM: 12.8%		Maintain Levels	
1.12	College and Career Indicators (Early Assessment Program): Percentage of students in the current year CCI who earned Prepared by scoring Level 3 "Standard Met" or higher on both the English language arts/literacy and mathematics Smarter Balanced Summative Assessments	2022-23 Overall: 53.2% Disparity: 33.2% AA: 41.2% AI: 20% AS: 72.1% EL: 21.2% FI: 65% FY: 33.3% HIS: 31.7% HM: 33.3% LTEL: Available in 2024 PI: 37.5% SED: 40.6% SWD: 39.3%		54.2%	

	California Assessment of Student Performance and Progress (CAASPP) Results	WH: 58.1% TOM: 47.9%				
1.13	Implementation of State Academic Standards: District ratings on the implementation of state academic standards in all three areas: (1) recently adopted academic standards and/or curriculum frameworks, (2) other adopted academic standards, and (3) support for teachers and administrators. California School Dashboard Local Performance Indicator - Implementation of State Academic Standards Self-Reflection Tool	2022-23 Recently Adopted Academic Standards and/or Curriculum Frameworks: 3.7 Other Adopted Academic Standards: 3.6 Support for Teachers and Administrators: 4			Maintain Levels	

Goal Analysis [2023-24]

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

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Co-Teachers at Dyer Kelly	Co-teachers to provide students more individualized learning and support, reduce ratio in classes, tailored instruction and feedback. Student Group Focus: EL	\$237,577.00	Yes
1.2	Elementary K-8 Director	School directors to: <ul style="list-style-type: none"> • Oversee educational programs, policies, and resources, ensure curriculum standards are met, and promote equity and inclusivity • Collaborate with school principals, teachers, and staff to implement district initiatives and professional development Student Group Focus: EL, LI	\$300,789.00	Yes
1.3	College Career Readiness Counseling	College and career readiness counseling to provide: <ul style="list-style-type: none"> • Tailored guidance on post-secondary options, financial aid, and language support 	\$291,887.00	Yes

		<ul style="list-style-type: none"> Socio-emotional support that addresses barriers to academic success and fosters holistic development <p>Student Group Focus: EL, LI</p>		
1.4	Advance Placement/International Baccalaureate Test Fees	<p>Pay for test fees for low-income students.</p> <p>Student Group Focus: LI</p>	\$70,000.00	Yes
1.5	College/Career Center Technicians	<p>Provide students with access to financial aid workshops, college application workshops, visits with college representatives, and college visitations.</p> <p>Student Group Focus: EL, LI</p>	\$307,297.00	Yes
1.6	Dual Enrollment Textbooks	<p>Provide students in dual enrollment classes with free textbooks to take college classes.</p> <p>Student Group Focus: EL, LI</p>	\$125,000.00	Yes
1.7	Advancement Via Individual Determination (AVID)	<p>AVID offers language support, tutoring, and mentorship tailored to English Learner (EL) students. For low-income students, it provides guidance on college admissions and financial aid. Both student groups receive skill-building, a supportive community, and equitable access to college.</p> <p>Student Group Focus: EL, LI</p>	\$1,983,590.00	Yes

1.8	Career Technical Education (CTE)	<p>Ensure students enrolled in CTE courses acquire the skills and credentials for college and career readiness by providing:</p> <ul style="list-style-type: none"> • Language supports for English Learner (EL) students • Resources to bridge socio-economic disparities • Hands-on training and career guidance • Personalized instruction and mentorship <p>Student Group Focus: EL, LI</p>	\$3,994,872.00	Yes
1.9	Multi-Tiered System of Supports (MTSS): Academic Interventions	<p>Academic Intervention Specialists assigned to sites to provide small group and/or individual intervention in reading and/or math. Students are identified through skills screening and working within the system at the school site.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	\$557,310.00	Yes
1.10	Center for Teacher Support Induction	<p>Consulting teachers assist candidates (new teachers) through developing an Individualized Learning Plan where goal setting around the California Standards for the Teaching Professions (CSTPs), planning, observation, reflection, and collaboration are parts of a Cycle of Inquiry that promote growth within their teaching practice.</p> <p>Student Group Focus: EL, LI</p>	\$1,462,462.00	Yes
1.11	Bilingual Instructional Assistants (BIAs)	<p>BIAs provide primary language support to Emerging Bilinguals in core content classes outside of English Language Development classes using a variety of support models such as pull-out, push-in, and pre and post-teach.</p> <p>Student Group Focus: EL</p>	\$3,209,832.00	Yes

1.12	Before and Afterschool Tutoring	Bilingual Instructional Assistants (BIAs) provide before or after school tutoring around key concepts in core content other than English Language Development (ELD). Student Group Focus: EL	\$378,188.00	Yes
1.13	Online English Language Arts Intervention Program (Lexia)	Lexia Core5 and Lexia Power Up address both academic language as well as literacy skills based on individual student need. Student Group Focus: LI	\$416,000.00	Yes
1.14	Camp Invention: Title sites	Summer program provides hands-on vocabulary rich experiences for students to learn science, technology, and math concepts. Student Group Focus: LI	\$595,767.00	Yes
1.15	Camp Invention: Local Control Funding Formula (LCFF) sites	Summer program provides hands-on vocabulary rich experiences for students to learn science, technology, and math concepts. Student Group Focus: LI	\$600,000.00	Yes
1.16	Equal Opportunity Schools (EOS)	EOS provides workshops, professional development, data analysis, and site support to increase enrollment in Advanced Placement courses for priority student groups. Student Group Focus: EL, LI	\$257,000.00	Yes

1.17	iReady License, Professional Development, and Implementation Support	Implement and provide professional learning related to i-Ready, which provides targeted support based on diagnostic data for students below grade level in math and reading. Student Group Focus: EL, LI	\$563,379.00	Yes
1.18	Professional Learning and Implementation of Math Programs	Provide professional learning opportunities focused on intervention strategies and resources, implementation of new curriculum, instructional strategies that meet the needs of all students, equitable grading practices, and network collaboration. Build a tiered system of support for teachers to implement early intervention and assessment guided instruction. Student Group Focus: EL, LI	\$601,635.00	Yes
1.19	Math Support for Grades 6-8	0.2 Full Time Equivalent (FTE) intervention teacher provided to accelerate growth toward math proficiency. Student Group Focus: EL, LI	\$622,825.00	Yes
1.20	Integrated and Designated English Language Development (ELD) Professional Learning	Increase professional learning opportunities for teachers focused on Systematic ELD connected to the ELD standards and framework. Student Group Focus: EL	\$185,910.00	Yes
1.21	Designated English Language Development (ELD) Staff	Increase site access to curriculum and training around systemic English Language Development to support English language acquisition for multilingual learners. Designated ELD classes use curriculum and instructional strategies tailored to the proficiency levels and language acquisition stages of English Learner (EL) students.	\$12,612,455.00	Yes

		Student Group Focus: EL		
1.22	English Language Development (ELD) Staff Coaching	Staff to provide personalized support to teachers of English Learner (EL) students including 1:1 coaching, mentorship, establishing cohorts, and modeling lessons. Student Group Focus: EL	\$464,256.00	Yes
1.23	English Language Proficiency Assessments for California (ELPAC) and English Learner (EL) Services Support	Oversee EL compliance (Reclassified Fluent English Proficient, follow-ups) and ELPAC training and administration district-wide. Student Group Focus: EL	\$614,810.00	Yes
1.24	English Language Development (ELD) Clerical Staff	Manage state and local student information systems, update and share English Learner (EL) data with staff, engage families, and support the enrollment and transfer process. Student Group Focus: EL	\$423,282.00	Yes
1.25	English Learner (EL) Awareness and Communication	Provide students, families, and staff with knowledge and vocabulary around English Language Development (i.e. process, purpose, pathway, options, meaning). Student Group Focus: EL (LTEL)		Yes
1.26	Multi-Lingual Learners: Language Acquisition	Staff coordinates programs to engage students in acquiring English and meeting academic standards.	\$75,000.00	Yes

		Student Group Focus: EL		
1.27	Accelerating Reclassification: Long-Term English Learner (LTEL)	Staff coordinates programs to engage students in reading, writing, listening, and speaking in English. Student Group Focus: EL (LTEL)	\$50,000.00	Yes
1.28	K-2 Reading Difficulty Screener	Reading screeners provide insights into areas where English Learners (EL) may need additional support. Based on the results of the reading screener, practitioners can target specific areas of literacy development and track the progress of English learners over time. Student Group Focus: EL, LI	\$23,000.00	Yes
1.29	Elementary Literacy Professional Learning	Elementary literacy professional learning focused on: <ul style="list-style-type: none">• Language Essentials for Teachers of Reading and Spelling (LETRS) training for 25 teachers• Training and planning time on Benchmark K-5 English Language Arts (ELA) curriculum Student Group Focus: EL, LI	\$177,500.00	Yes
1.30	Secondary Literacy Professional Learning	Designing Literature Circles in English Language Arts (ELA) will provide access to culturally diverse novels aligned with the Social Justice Standards. Teacher Literature Circles using the adopted curriculum materials and alternative texts in partnership with our English Language Development (ELD) department will be more culturally responsive and relevant to students. Training and planning time for teachers on SpringBoard curriculum will make it accessible for English learners, including newcomers, and students with disabilities. Access to rigorous,	\$104,775.00	Yes

		engaging, relevant reading materials that students choose will also benefit all students. Student Group Focus: EL, LI		
1.31	State Seal of Civic Engagement and Civic Education	Youth Participatory Action Research (YPAR) training, Sacramento County Office of Education (SCOE) Civics Partnership, Mock Trial, Voter Education, and Civic Summit will provide teachers with collaboration time, knowledge, and skills to facilitate interdisciplinary student-led research projects that address issues relevant to their community. Student Group Focus: LI	\$16,663.00	Yes
1.32	Strategic Literacy Plans	Establish shared understanding and vocabulary around literacy for teachers, examine and redesign the master schedule to facilitate literacy learning, pilot and purchase foundational literacy skills materials, and promote literacy with families. Student Group Focus: EL, LI	\$467,200.00	Yes
1.33	Director, Secondary (50%)	School director to: <ul style="list-style-type: none"> • Oversee educational programs, policies, and resources, ensure curriculum standards are met, and promote equity and inclusivity • Collaborate with school principals, teachers, and staff to implement district initiatives and professional development Student Group Focus: EL, LI	\$117,801.00	Yes
1.34	World language proficiency validation	Provide students who are or were at one time designated as English learners (EL) the opportunity to:	\$5,000.00	Yes

		<ul style="list-style-type: none"> • Meet the college and career ready graduation requirements in world languages through the language skills they already have due to their backgrounds • Have their home language validated for the world languages portion of the Seal of Biliteracy requirements <p>Student Group Focus: EL</p>		
1.35	Equitable Access and Outcomes	<p>Provide access to information, resources, warm handoffs, applications, scholarships, college visits, and support for Historically Black Colleges and Universities College Fair.</p> <p>Student Group Focus: EL, LI</p>	\$26,046.00	Yes
1.36	System of Professional Growth (SPG) Training of Participants and New Facilitators	<p>During the learning-focused supervision process, facilitators observe instruction and have reflective conversations on how to differentiate student support based on evidence and research-based practices.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	\$1,943,416.00	Yes
1.37	Next Generation Science Standards (NGSS)	<p>This action provides funding for professional learning, strategic support for effective implementation of NGSS science and engineering practices, collaboration by grade level and/or science course, and ongoing support from outside science safety vendor.</p> <p>Student Group Focus: EL, LI</p>	\$214,835.00	Yes
1.38	Advance Placement and Counselor Summer Training	<p>College board summer registration fees for Advance Placement (AP) summer training and fees only for counselor registrations for training to support college and career.</p>	\$15,300.00	Yes

		Student Group Focus: EL		
1.39	Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT), Cash for College Events	<p>PSAT/NMSQT will be funded for all 10th and 11th grade students during the school day as an opt-in. Cash for College events will be held at least four high schools regionally to support Free Application for Federal Student Aid/California Dream Act Application (FAFSA/CADAA) completion.</p> <p>Student Group Focus: EL, LI</p>	\$92,790.00	Yes
1.40	Naviance Support/6th Grade Program	<p>Counselor will visit K-6 sites without a site-based school counselor to deliver the Naviance tasks in the 6th-grade scope and sequence: Strengths Explorer, Academic Smart Goal and Career, Road Trip Nation.</p> <p>Student Group Focus: EL, LI</p>	\$20,000.00	Yes
1.41	District Supports for Continuous Improvement: English Language Arts, Mathematics, English Learner Progress, College/Career	<p>District Supports to improve student outcomes:</p> <ul style="list-style-type: none"> • Provide staffing, professional learning, coaching, mentorship, and supplies to support district/school staff with how to use data, design actions, monitor progress, engage educational partners, and allocate funds • Align School Plan for Student Achievement (SPSA) and Local Control and Accountability Plan (LCAP) with an emphasis on English Learners (EL), Low Income (LI), Foster Youth (FY), Homeless (HM), and student groups/schools with “Red” Dashboard indicators • Develop and support implementation of Unified Insight Data Dashboard • Provide Local Control Funding Formula (LCFF) supplemental site allocations • Withhold required 2% of the state allocated funding for economic uncertainties 	\$4,206,204.00	Yes

	<ul style="list-style-type: none">• Reduce practitioner-to-student ratios and opportunities for differentiated instruction <p>Student Group Focus: EL, FY, LI, HM, Lowest Performing</p>		
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Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Student Engagement and Course Access - Provide students with engaging programs, course work, and opportunities that address attendance, dropout, graduation, and access to a broad course of study.	Broad Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 5: Pupil Engagement (Engagement)
- Priority 7: Course Access (Conditions of Learning)

An explanation of why the LEA has developed this goal.

A review of Dashboard data results showed:

- African American, English learner, and homeless student groups received the lowest performance level on the 2023 Dashboard English language arts and mathematics indicators.
- Students with Disabilities student group received the lowest performance level on the 2023 Dashboard college/career indicator.
- 29 out of 65 schools had one or more lowest performance levels on a 2023 Dashboard state indicator (see addendum A)
- 53 out of 65 schools had one or more student groups that received the lowest performance level on a 2023 Dashboard state indicator (see addendum B).

During the 2021-24 LCAP cycle, educational partners indicated that:

- LCAP goals were too broad and difficult to measure using data.
- Including current year and previous year data in LCAP was confusing.
- Not all required student groups were reported in the LCAP.

State and local data and educational partner input revealed a need to increase:

- Alignment between goals, metrics, and actions.
- Clarity to the public and board about our goals, and how we are measuring and monitoring progress.
- Focus on English learner, low income, foster youth, and student groups with the lowest performance level on a Dashboard indicator.

As a result, the 2024-27 LCAP:

- Goals are aligned to the state priority areas and required LCAP metrics.
- Metrics include required state and local data that reflects the most recent full-year data as well as all education code required student groups in the reporting of data.

- Actions are grouped and aligned to goals, required metrics, data results, input from educational partners, and address student groups and schools with the lowest performance levels on the 2023 CA School Dashboard indicators.

Measuring and Reporting Results

KEY

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	LTEL	Long-Term English Learner
AS	Asian American	PI	Pacific Islander or Native Hawaiian
EL	English Learner	SED	Socioeconomically Disadvantaged
FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races
HIS	Hispanic	WH	White

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Chronic Absenteeism: Percentage of students who were absent 10 percent more of the instructional days they were expected to attend in TK-8. California School Dashboard - Chronic Absenteeism Indicator	2022-23 Overall: 28.7% Disparity: 27.6% AA: 49.3% AI: 45.5% AS: 19.7% EL: 26.3% FI: 16.1% FY: 42.3% HIS: 33.9% HM: 56.3% LTEL: Available in 2024 PI: 50.8% SED: 35.6% SWD: 37.5% WH: 34% TOM: 31.8%			27.2%	

2.2	Attendance: Average days absent during the school year for students in TK-12. DataQuest - Absenteeism by Reason Report	2022-23 Overall: 14.7 days Disparity: 10.2 days AA: 21.1 days AI: 20.0 days AS: 10.8 days EL: 13.1 days FI: 11.2 days FY: 18.7 days HIS: 16.1 days HM: 24.9 days LTEL: Available in 2024 PI: 20.1 days SED: 16.7 days SWD: 19.1 days WH: 13.6 days TOM: 15.5 days			13.7 days
2.3	High School Dropout Rate: Percentage of high school students who dropout based on the 4-year cohort outcomes. DataQuest - 4-Year Adjusted Cohort Outcome	2022-23 Overall: 9.0% Disparity: 8.6% AA: 17.9% AI: 7.1% AS: 6.7% EL: 13.6% FI: 2.6% FY: 20.0% HIS: 10.2% HM: 20.9% LTEL: Available 2024 PI: 14.3% SED: 11.8% SWD: 9.6% WH: 8.3% TOM: 7.0%			7.5%

2.4	Middle School Dropout Rate: Number of middle school students (grades 6-8) who dropout of school. California Longitudinal Pupil Achievement Data System (CALPADS)	2022-23 10 students			Maintain levels	
2.5	Graduation Rate: Percentage of students who graduate high school within 4 or 5 years. California School Dashboard - Graduation Indicator	2022-23 Overall: 86.7% Disparity: 16.5% AA: 77.6% AI: 85.7% AS: 86.7% EL: 74.5% FI: 92.1% FY: 70.8% HIS: 85.6% HM: 70.2% LTEL: Available 2024 PI: 76.2% SED: 82.2% SWD: 77.5% WH: 87.6% TOM: 91.5%			87.7%	
2.6	Broad Course of Study: Percentage of students in TK-5 who received a broad course of study based on receiving a grade in English language arts, mathematics, science, social science, and physical education.	2022-23 Overall: 93.2% Disparity: 3.6% AA: 89.6% AI: 91.4% AS: 90.3% EL: 91.1% FI: 93.2% FY: 91.3%			94%	

	California School Dashboard Local Performance Indicator - Access to a Broad Course of Study	HIS: 93.3% HM: 92.1% LTEL: Available 2024 PI: 93.7% SED: 92.0% SWD: 92.5% WH: 94.2% TOM: 94.9%			
2.7	Broad Course of Study: Percentage of students in 6-8 who received a broad course of study based on receiving a grade in English language arts, mathematics, science, social science, and physical education. California School Dashboard Local Performance Indicator - Access to a Broad Course of Study	2022-23 Overall: 94.5% Disparity: 22.3% AA: 93.0% AI: 95.0% AS: 94.6% EL: 88.5% FI: 97.3% FY: 95.2% HIS: 94.5% HM: 87.3% LTEL: Available 2024 PI: 96.6% SED: 93.0% SWD: 72.2% WH: 94.5% TOM: 95.7%		96%	
2.8	Broad Course of Study: Percentage of students in grade 12 who received a broad course of study throughout grades 9-12 based on receiving a grade in course/graduation requirements in English language arts, mathematics, science,	2022-23 Overall: 90.4% Disparity: 28.3% AA: 83.5% AI: 88.9% AS: 88.7% EL: 82.9% FI: 88.1% FY: 80.0% HIS: 91.4%		92%	

<p>social science, foreign language, physical education, and visual and performing arts.</p> <p>California School Dashboard Local Performance Indicator - Access to a Broad Course of Study</p>	<p>HM: 86.8% LTEL: Available 2024 PI: 86.7% SED: 87.9% SWD: 62.1% WH: 90.8% TOM: 94.1%</p>			
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Goal Analysis [2023-24]

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

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

Actions

Action #	Title	Description	Total Funds	Contributing
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2.1	Immunization Clinic	Nurse to provide immunizations to students, especially refugee students. Student Group Focus: EL, LI	\$40,000.00	Yes
2.2	Tutoring for Foster Youth (FY)	Teachers to provide tutoring for FY students to accelerate learning in primary grades and credit recovery in grades 11 and 12. Student Group Focus: FY	\$170,855.00	Yes
2.3	Credit Recovery for Foster Youth (FY)	Counselors to meet with FY students to assess credits earned and credits needed to meet graduation requirements. Student Group Focus: FY	\$1,326,104.00	Yes
2.4	Foster Youth (FY) Student Lists	Staff to audit student lists of current and former FY students to ensure qualifying students receive services and accuracy of data. Student Group Focus: FY	\$10,985.00	Yes
2.5	Foster Youth (FY) Advocacy	Social worker and school community worker to meet with county workers, students, and caregivers to provide resources to students entering, leaving, and attending the district. Student Group Focus: FY	\$10,000.00	Yes
2.6	La Entrada Alternative Continuation School	Specialized personnel provide individualized support to address students' academic and socio-emotional needs. Provide materials such as textbooks	\$1,184,171.00	Yes

		<p>to support curriculum delivery, and technology to enhance learning opportunities.</p> <p>Student Group Focus: EL, LI</p>		
2.7	Credit Recovery	<p>Provide flexible scheduling, individualized instruction, language support, access to resources, and targeted support through personalized credit recovery programs integrated into the school day.</p> <p>Student Group Focus: EL, LI</p>	\$502,392.00	Yes
2.8	Summer School: Extended Year	<p>Provide flexible scheduling, personalized instruction aligned to student needs and specialized support including language assistance and access to resources.</p> <p>Student Group Focus: EL, LI</p>	\$75,000.00	Yes
2.9	Summer School: Independent Study	<p>Provide tailored language assistance, technology access, flexible scheduling, personalized instruction, and mentorship.</p> <p>Student Group Focus: EL, LI</p>	\$100,000.00	Yes
2.10	Summer School: Seat Based	<p>Provide resources such as textbooks and technology, personalized guidance to ensure progress towards college and career goals, and intensive instruction focused on academic gaps such as language support to address comprehension.</p> <p>Student Group Focus: EL, LI</p>	\$125,000.00	Yes

2.11	Multi-Tiered System of Supports (MTSS): High School Supports	Additional Full-Tim Equivalent (FTE) staff on high school sites to provide direct support to students. Student Group Focus: EL, FY, LI, HM	\$388,583.00	Yes
2.12	Systematic Tiered Alignment of Interventions, Resources, and Supports (STAIRS)	Support for site teams in developing their prevention and intervention programs, allocation of resources to sites, and tracking of interventions and data. Student Group Focus: EL, FY, LI, HM	\$55,900.00	Yes
2.13	Summer Math Learning	Provide extended learning opportunities during summer for targeted student groups to accelerate growth towards math standards. Student Group Focus: EL, LI	\$72,950.00	Yes
2.14	Integrated Math 1 Teachers High School	Provide professional learning opportunities focused on intervention strategies and resources, implementation of new curriculum, instructional strategies that meet the needs of all students, equitable grading practices, and network collaboration. Student Group Focus: EL, LI	\$578,117.00	Yes
2.15	McKinney-Vento (MKV) Wraparound Services	Staff, basic needs, and schools supplies to: <ul style="list-style-type: none"> • Conduct home visits • Hold monthly food distribution • Give access to food closet for families 	\$97,083.00	Yes

		Student Group Focus: HM		
2.16	Student Support Services Mobile	<p>Student Services vehicle that goes to school sites and San Juan events to distribute basic needs and school supplies such as backpacks, food, and attendance information.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	\$20,000.00	Yes
2.17	Attendance Improvement Program	<p>Staff to attend attendance meetings, School Attendance Review Boards (SARBs), run attendance data, and provide incentives for students.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	\$466,227.00	Yes
2.18	McKinney-Vento (MKV) Transportation	<p>Staffing to support communication and clerical work, and provide transportation to MKV students and qualifying English Learner (EL) newcomer students.</p> <p>Student Group Focus: EL (Newcomer), HM</p>	\$1,000,000.00	Yes
2.19	Arts/PE: Professional Learning	<p>Provide professional learning opportunities focused on implementation of newly adopted standards, curriculum and instruction strategies that meet the needs of all students, equitable grading practices, and network collaboration.</p> <p>Student Group Focus: EL, LI</p>	\$10,000.00	Yes

2.20	Music Instrument Repair	Provide instruments, equipment, materials, and supplies to students in need. Student Group Focus: EL, LI	\$51,462.00	Yes
2.21	Secondary Teacher on Special Assignment (TOSA): Math	Math TOSA provide professional learning, mentorship, resources, and classroom support to teachers focused on student engagement, culturally relevant instruction, differentiation techniques, and methods to reduce math anxiety, build confidence and self-efficacy. Student Group Focus: EL, LI	\$80,012.00	Yes
2.22	Elementary Teachers on Special Assignment (TOSAs): English Language Arts (ELA) and Math	Elementary math and ELA TOSAs provide professional learning to support effective instructional strategies, differentiation techniques, and culturally relevant instruction, including support for early numeracy and foundational reading skills. Student Group Focus: EL, LI	\$147,457.00	Yes
2.23	Science Program Specialist	Science Program Specialist provides: <ul style="list-style-type: none"> • Leadership for curriculum adoption and instruction alignment to best practices • Teacher professional learning in inquiry-based methods • Resource allocation • Advocacy and support for regular, frequent elementary science instruction Student Group Focus: All	\$208,560.00	No

2.24	Elementary Teachers on Special Assignments (TOSA): English Language Arts (ELA) and Math Secondary TOSA: Math	Teachers on Special Assignments (TOSAs) to provide professional learning in math and ELA focused on effective instructional, differentiated, and culturally relevant instruction to support early numeracy and foundational reading skills. Also, provide mentorship, resources, and classroom support to address diverse student needs, reduce math anxiety, and foster confidence. Student Group Focus: EL, LI	\$227,467.00	Yes
2.25	Secondary Teachers on Special Assignments (TOSAs): English Language Arts (ELA) and Science	Our secondary ELA and science TOSAs focus on professional learning and teacher support by: <ul style="list-style-type: none">• Providing targeted professional learning in literacy strategies, content integration, and differentiation techniques to address the diverse needs of English learners and low-income students• Offering ongoing mentorship, collaborative planning sessions, and access to resources Student Group Focus: EL, LI	\$300,404.00	Yes
2.26	English Language Arts (ELA) and Math Program Specialists	The Program Specialist positions: <ul style="list-style-type: none">• Ensure alignment with standards and frameworks for many district initiatives• Provide targeted professional learning for teachers in effective instructional strategies• Facilitate the selection and implementation of evidence-based curricula and resources• Foster collaboration among educators, offer differentiated support, and monitor student progress Student Group Focus: EL, LI	\$372,547.00	Yes

2.27	Instructional Technology	<p>Instructional technology to provide:</p> <ul style="list-style-type: none"> • Translation tools and language resources for English Learner (EL) population • Translated materials and communications from teachers to families • Supports and resources for ELs and students receiving special education services to ensure inclusion and access to the same academic content • Interactive teaching methods for diverse learning styles <p>Student Group Focus: EL, SWD</p>	\$336,147.00	Yes
2.28	Site-Based Counselor Ratio	<p>Site-based school counselors to:</p> <ul style="list-style-type: none"> • Provide tier 1 intervention in college career, personal, social, and academic support • Lower ratios of site-based counselors • More exposure and intervention in tier 1 and tier 2 <p>Student Group Focus: EL, LI</p>	\$2,099,056.00	Yes
2.29	District Supports for Continuous Improvement: Chronic Absenteeism, Graduation	<p>District Supports to improve student outcomes:</p> <ul style="list-style-type: none"> • Provide staffing, professional learning, coaching, mentorship, and supplies to support district/school staff with how to use data, design actions, monitor progress, engage educational partners, and allocate funds • Align School Plan for Student Achievement (SPSA) and Local Control and Accountability Plan (LCAP) with an emphasis on English Learners (EL), Low Income (LI), Foster Youth (FY), Homeless (HM), and student groups/schools with “Red” Dashboard indicators • Develop and support implementation of Unified Insight Data Dashboard • Provide Local Control Funding Formula (LCFF) supplemental site allocations 	\$4,206,204.00	Yes

	<ul style="list-style-type: none">• Withhold required 2% of the state allocated funding for economic uncertainties• Reduce practitioner-to-student ratios and opportunities for differentiated instruction <p>Student Group Focus: EL, FY, LI, HM, Lowest Performing</p>		
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Goals and Actions

Goal

Goal #	Description	Type of Goal
3	School Conditions, Climate, and Family Engagement - Address factors both inside and outside the classroom that impact student success such as family engagement, health, safety, discipline, connectedness, facilities, materials, and staffing.	Broad Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 3: Parental Involvement (Engagement)
- Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

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Measuring and Reporting Results

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FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races
HIS	Hispanic	WH	White

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	Suspension Rate: Percentage of students who were suspended for an aggregate total of one full day or more anytime during the school year in TK-12. California School Dashboard - Suspension Indicator	2022-23 Overall: 5.7% Disparity: 15.5% AA: 12.2% AI: 6.9% AS: 3.7% EL: 4.4% FI: 2.6% FY: 21.2% HIS: 6.2% HM: 10.8% LTEL: Available 2024 PI: 5.5% SED: 7.3% SWD: 8.4% WH: 4.6% TOM: 7.7%			5.4%	

3.2	Expulsion Rate: Percentage of students expelled from school. DataQuest - Expulsion and Suspension Data	2022-23 Overall: 0.08% Disparity: 0.28% AA: 0.36% AI: 0.0% AS: .02% EL: 0.04% FI: 0.0% FY: 0.85% HIS: 0.09% HM: 0.00% LTEL: Available 2024 PI: 0.0% SED: 0.18% SWD: 0.17% WH: 0.05% TOM: 0.06%		Maintain levels	
3.3	Connectedness: Percentage of students who respond "agree" or "strongly agree" in Connectedness on the district climate survey. California School Dashboard Local Performance Indicator - Local Climate Survey	2022-23 58.2%		60%	
3.4	Safety: Percentage of students who respond "agree" or "strongly agree" in Safety on the district climate survey.	2022-23 60.7%		62%	

	California School Dashboard Local Performance Indicator - Local Climate Survey				
3.5	<p>Parent and Family Engagement: District self-reflection ratings on the parent and family engagement tool in all three areas with a focus on parents of EL, LI, FY, SED, and SWD: (1) building relationships, (2) building partnerships, and (3) seeking input for decision making.</p> <p>California School Dashboard Local Performance Indicator - Parent and Family Engagement Self-Reflection Tool</p>	<p>2022-23 Relationships: 3.75/5 Partnerships: 3.5/5 Input: 3.25/5</p>			<p>Relationships: 4 Partnerships: 4 Input: 4</p>
3.6	<p>School Facilities: All schools meet or exceed a "Good" rating on the Facilities Inspection tool.</p> <p>California School Dashboard Local Performance Indicator - Basics: Teachers, Instructional Materials, Facilities</p>	<p>2022-23 100%</p>			100%

3.7	Standards Access: Percentage of students who have access to standards-aligned instructional materials. California School Dashboard Local Performance Indicator - Basics: Teachers, Instructional Materials, Facilities	2022-23 100%			100%	
3.8	Credentialed Staffing: Percentage of teachers fully credentialed and appropriately assigned with an assignment monitoring of "clear". California School Dashboard Local Performance Indicator - Basics: Teachers, Instructional Materials, Facilities	2022-23 Data not yet released by California Department of Education. District: TBD Katherine Johnson Middle: TBD La Entrada Continuation High: TBD La Vista Center: TBD Starr King K-8: TBD			85%	

Goal Analysis [2023-24]

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

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Foster Youth Advocacy	<p>School community worker and foster youth social worker to meet with foster youth students at school site and serve as advocate as it relates to the school site and county agencies.</p> <p>Student Group Focus: FY</p>	\$99,999.00	Yes
3.2	Care Solace	<p>Care Solace provides a "concierge" service that assists students and families in navigating the mental health system to get access to care.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	\$107,000.00	Yes
3.3	Campus Supervision	<p>Campus recreation aides support students with peer conflict resolution and provide safety and supervision for students during non-instructional times during the school day.</p> <p>Student Group Focus: EL, LI</p>	\$378,900.00	Yes

3.4	Title 1 Vice Principals (K-8)	Vice principals to proactively help students with problem solving skills, building relationships with students and staff, and support alternative discipline practices and restorative practices when students return from disciplinary action. Student Group Focus: LI	\$1,677,737.00	Yes
3.5	Conflict Mediation District Initiated Absences (DIAs)	Facilitate communication between staff members, resolve conflicts, and support a collaborative learning environment and healthy school culture. Student Group Focus: EL, LI	\$25,000.00	Yes
3.6	Site Admininistrator Support	Retired administrators to supervise students and staff on days when administrators are off campus. Student Group Focus: EL, LI	\$60,000.00	Yes
3.7	Neighborhood Learning Project (NLP) / Academic Parent Teacher Teams (APTT) / Parent Teacher Home Visit Project (PTHVP)	Supports for programs: <ul style="list-style-type: none">• Translators to provide services at outreaches• Time cards for site and district staff who participate in outreaches after contracted hours• Site training for NLP, APTT, community asset mapping, parent-teacher home visits, and professional learning opportunities to deepen/expand initiatives Student Group Focus: EL, FY, LI, HM	\$39,998.00	Yes

3.8	FACE Mobile and Family Outreach	<p>FACE Mobile and Family Outreach Supports:</p> <ul style="list-style-type: none"> • Full-time staff member to talk with families, determine needs and supports available, and connect them with district/community resources • Purchasing of resources to help families with academic and social-emotional student support at home • Items and materials to help reduce barriers and provide access to families who visit the FACE Mobile or other tabling outreach • Professional learning for staff and families around the FACE Mobile, family engagement, and educational enrichment through outreach opportunities • Time cards for site and district staff who participate in outreaches after contracted hours <p>Student Group Focus: EL, FY, LI, HM</p>	\$300,000.00	Yes
3.9	Summer Family Camps	<p>Summer Family Camps Support:</p> <ul style="list-style-type: none"> • Contracting with Sierra Nevada Journeys, Camp Winthers, and other community partners to help provide enrichment to families • Time cards for site and district staff, including interpreters, who participate in these camps outside of contracted hours • Materials and supplies for enrichment at the camps • Transportation for families who need it to attend <p>Student Group Focus: EL, FY, LI, HM</p>	\$100,000.00	Yes
3.10	Adult Education: English as a Second Language (ESL)	<p>Offer culturally sensitive, flexible ESL classes with individualized instruction and accessible childcare services.</p> <p>Student Group Focus: EL</p>	\$107,555.00	Yes

3.11	Multi-Tiered System of Supports (MTSS): Staffing for Low, Mid and High Density Sites	<p>School Social Workers provide direct services to identified students focused on:</p> <ul style="list-style-type: none"> • Mental health support • Social skills instruction • Individual counseling • Referrals to outside agencies for identified needs of students and/or families <p>Student Group Focus: EL, FY, LI, HM</p>	\$365,695.00	Yes
3.12	Student Support Center	<p>Staff focused on mental health, social skills, and counseling to provide supports to students as needed.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	\$99,203.00	Yes
3.13	Multi-Tiered System of Supports (MTSS): Program Management and Supervision	<p>MTTS department supports that include:</p> <ul style="list-style-type: none"> • Administrator to develop and refine program, supervise employees, and collect data • Clerical staff to support program needs • Utilize SAEBRS universal screener to identify students who are at-risk in the areas of academics, behavior, and emotional well-being • Utilize Unified Insights MTSS Dashboard to track interventions and supports provided to students <p>Student Group Focus: EL, FY, LI, HM</p>	\$350,700.00	Yes
3.14	Vision to Learn	<p>Partnership with outside agency to provide vision screening, follow-up exams, glasses prescriptions, and glasses to students as needed.</p> <p>Student Group Focus: LI</p>	\$250,000.00	Yes

3.15	Additional Staffing for Safe Environments	Additional Full-Time Equivalent (FTE) provided to each site for smaller student-to-staff ratios during recess and passing periods, and to establish trusting relationships with students. Student Group Focus: EL, FY, LI, HM	\$2,767,120.00	Yes
3.16	Support Center Leadership Team Stipends	Student Support Center (SSC) leadership team to provide guidance and input into the professional learning for the Student Support Center team focused on providing direct supports and interventions to students. Student Group Focus: EL, FY, LI, HM	\$12,499.00	Yes
3.17	Behavior and Systems Support	Board Certified Behavior Analysts (BCBA) to provide greater access to individualized supports for students who are struggling with regulation and behavior. BCBA and mental health teams will build a system for coordinated support for identified students. Coordinator will provide practitioners direct support to ensure accuracy of intervention documentation and use of data in decision making. Student Group Focus: EL, FY, LI, HM	\$329,232.00	Yes
3.18	Student Support Center	Staff to provide students with mental health, social skills, and counseling supports as needed. Student Group Focus: EL, FY, LI, HM	\$5,261,279.00	Yes
3.19	Positive Behavioral Interventions and Supports	Training, resources, and guidance for school site teams on how to build a comprehensive system focused on a continuum of positive behavior supports and structures.	\$293,812.00	Yes

	(PBIS)/Social-Emotional Learning (SEL)/Restorative Practices	Student Group Focus: EL, FY, LI, HM		
3.20	Navigate 360	<p>Use Navigate 360 to provide individualized skill support to students and teach appropriate behavioral strategies. Use as an alternative discipline tool to reduce home suspensions and exclusionary discipline.</p> <p>Student Group Focus: FY, LI, HM</p>	\$140,000.00	Yes
3.21	Where Everybody Belongs (WEB) Peer Mentor Program	<p>Enhance student leadership, facilitation and community-building skills. Peer Mentors provide incoming 6th graders/new students a welcoming environment and connections to school.</p> <p>Student Group Focus: LI</p>	\$40,000.00	Yes
3.22	San Juan Youth Voice Advocates (SJYVA)	<p>Skill-building and support to high school students for facilitation of listening sessions to increase student voice toward the district's Local Control and Accountability Plan (LCAP), including sessions focused on the needs of Hispanic/Latinx and African American/Black students.</p> <p>Student Group Focus: EL, LI</p>	\$15,000.00	Yes
3.23	Black Student Unions (BSUs)	<p>Support, consultation, and resources to staff advisors and student leaders for developing or enhancing their site-based Black Student Union. Build connections through a districtwide BSU Community of Belonging.</p> <p>Student Group Focus: LI</p>	\$63,000.00	Yes

3.24	School/Community Prevention Specialist	School/Community Prevention Specialist supports program implementation and direct student support for San Juan Youth Voice Advocates, Where Everyone Belongs (WEB) peer mentor program, Black Student Unions, Leadership Series, and School Climate Teams. Student Group Focus: EL, LI	\$180,484.00	Yes
3.25	Leadership Workshop Series	Leadership Workshop Series builds student leadership and skill-building through a series of workshops. Student Group Focus: LI	\$8,000.00	Yes
3.26	Student School Climate Teams	Student School Climate Teams provide student training and skill-building to support a positive school climate through data collection, action planning and implementation, and staff presentations. Student Group Focus: LI	\$5,750.00	Yes
3.27	Camp Kinder	Camp Kinder provides nine instructional days for students to meet their incoming teacher, learn routines and procedures, and get support for success in the upcoming school year. Read Together books target foundational literacy skills such as, but not limited to Concepts about Print, Phonic Awareness, and fluency. Student Group Focus: EL, LI	\$364,486.00	Yes
3.28	Substance Abuse Prevention Support	Prevention Program Specialist provides professional development, curriculum, presentations, workshops, and resources for staff, students and parents.	\$147,532.00	Yes

		Student Group Focus: LI		
3.29	Bullying Prevention Including Safe School Ambassadors and Safe School Buddies	Prevention Program Specialist provides professional development, curriculum, presentations, workshops, and resources for staff, students, and parents. Student Group Focus: LI	\$239,006.00	Yes
3.30	Cultivating Leaders	Mentors and seminar topics address unconscious bias, communication, and navigating conflict through shared leadership, group facilitation, and reflection. Student Group Focus: EL, LI, SWD	\$336,261.00	Yes
3.31	Inclusive Practices	Program Specialist support to provide professional development to increase inclusionary practices districtwide. Student Group Focus: SWD	\$120,000.00	No
3.32	General Education Enrollment	Systems refinement to allow more students to access general education core content with high quality instruction. Student Group Focus: SWD		No
3.33	Behavior Support Assistants	Behavior Support Assistants provide direct services to identified students with disabilities experiencing significant behavioral needs. Student Group Focus: SWD	\$494,320.00	No

3.34	Additional Hours for Instructional Assistants (IAs) to Support Students with Special Needs	Additional IA hours allow for added staffing to work directly with students with disabilities on academics and social-emotional growth. Student Group Focus: SWD	\$299,132.00	No
3.35	Enrollment Center Counselor	Enhance support for newcomer students at the time of enrollment, improve communication channels for students/families, provide tailored support and tentative English Language Development (ELD) placement, one-on-one counseling, and access to multilingual resources. Student Group Focus: EL (Newcomer)	\$98,000.00	Yes
3.36	Translation and Interpretation	Provide information and communicate to students and families in home language. Student Group Focus: EL	\$1,230,137.00	Yes
3.37	Support for Newcomers and Culturally Relevant Engagement	Assist families in understanding the American school system and engage them in activities that promote student's academic progress. Provide school supplies and Chromebooks for access to critical needs related to translation, resources, classroom, and research. Student Group Focus: EL (Newcomer)	\$341,636.00	Yes
3.38	Ongoing Support for Newcomers	Upon enrollment, staff personally reaches out to the families and links them to resources, primary language support, school supplies, and school orientations.	\$1,450,000.00	Yes

		Student Group Focus: EL (Newcomer), LI		
3.39	American Indian Education Program Grant Management	<p>The administrator of the program coordinates activities for students/families, acts as a liaison between parents, school sites and the district office, and manages grant compliance.</p> <p>Student Group Focus: LI, AI</p>	\$34,218.00	Yes
3.40	Safety Positions	<p>School site safety positions to provide:</p> <ul style="list-style-type: none"> • Transition support in between classes, connect with students during unstructured time, respond to and support staff when safety or social-emotional issues arise • Conflict resolution, de-escalation, restorative practices, Positive Behavioral Interventions and Supports (PBIS), building community relationships, and trauma-informed practices <p>Student Group Focus: EL, LI</p>	\$561,939.00	Yes
3.41	Vice Principals and Guest Teachers	<p>Vice Principals to proactively help students with problem-solving skills, build relationships with students and staff, support alternative discipline practices and restorative practices when students return from disciplinary action. Provide two additional dedicated guest teachers at Katherine Johnson Middle School who will remain at the site if all positions are filled for extra intervention, relationship building, and additional support during emergency situations.</p> <p>Student Group Focus: EL, LI</p>	\$1,318,443.00	Yes

3.42	Enhance School Culture and Climate - Encina	<p>Provide additional campus supervision, resources, materials, and supplies to increase student safety and access to graduation, school, and athletic opportunities at Encina Preparatory High.</p> <p>Student Group Focus: LI</p>	\$175,276.00	Yes
3.43	Pregnant/Parent Students	<p>Early Head Start and Home Base staff:</p> <ul style="list-style-type: none"> • Screen and assess students to identify developmental activities to do at home • Provide academic and socialization opportunities on campus to prepare students for classroom environment • Provide a support system for pregnant teens and adults with children from birth to 3 years • Accompany parents to community resources, school, health, and employment appointments • Assist with pre-school enrollment <p>Student Group Focus: EL, LI</p>	\$551,117.00	Yes
3.44	Student Identity	<p>Student identity clubs and activities provides opportunities for student listening sessions to amplify student concerns and needs and provides more opportunities to celebrate intersectional identity.</p> <p>Student Group Focus: EL, LI</p>	\$40,000.00	Yes
3.45	F.A.C.E. Parent/Family Support Ambassadors	<p>Parent/Family Support Ambassadors responsibilities:</p> <ul style="list-style-type: none"> • Provide family outreach and communication regarding high school graduation and college/career readiness • Participate in meetings and school events • Communicate with families to increase knowledge of school, district, and community resources and programs 	\$546,648.00	Yes

		<ul style="list-style-type: none"> • Support with welcome calls, school tours, and welcoming new students and families • Promote opportunities for family involvement, parent and student voice, and school-to-home partnerships • Support facilitation of student clubs, student groups, parent groups, and family education classes/events • Connect students and families to internal and external programs, resources, and tangible items as needed <p>Student Group Focus: EL, FY, LI, HM</p>		
3.46	Family Education and Leadership Development	<p>Family Education and Leadership Development staff responsibilities:</p> <ul style="list-style-type: none"> • Develop family education workshops, classes, and programs • Collaborate with district departments and community-based organizations to offer programs that support parent leadership and learning about the school system • Support community outreach to increase family engagement and partnership • Work with school site teams to offer training, assistance, or guidance on family engagement best practices and initiatives • Help with the creation and coordination of workshops in different languages • Create opportunities to build the capacity of families' knowledge and confidence to encourage diverse representation from families in school and district committees • Provide programs that inform families about ways to engage in education through parent voice, volunteering, advocacy, etc. <p>Student Group Focus: EL, FY, LI, HM</p>	\$61,740.00	Yes
3.47	Safety Support, Planning & Training	<p>Safety positions to:</p> <ul style="list-style-type: none"> • Provide resources and guidance to assist and investigate school and online incidents involving threats of harm 	\$1,731,862.00	Yes

		<ul style="list-style-type: none"> • Provide conflict resolution, de-escalation, restorative practices, Positive Behavioral Interventions and Supports (PBIS), and relationship-building • Provide instruction and monitor safety drills • Conduct site vulnerability and safety studies <p>Student Group Focus: EL, LI</p>		
3.48	School Community and Family Partnerships	<p>Full-time coordinator to:</p> <ul style="list-style-type: none"> • Explore and vet partnerships and connect them with site and district opportunities • Purchase resources and materials to help promote partnership initiatives • Provide professional learning for staff, families, and community members around the power of partnerships • Pilot partnership programs at sites based on targeted needs • Create partnership events to help increase knowledge, access, and opportunities for sites, departments, and partners • Oversee time cards for site and district staff who participate in partnership outreaches after contracted hours <p>Student Group Focus: EL, FY, LI, HM</p>	\$135,766.00	Yes
3.49	San Juan Teacher Residency at Alder Graduate School of Education	<p>Hire educators that look like the students we support. Provide support for residents and mentors such as professional learning, supplemental salary and benefits for residency facilitators, and supplies for mentor and resident seminars.</p> <p>Student Group Focus: EL, LI</p>	\$222,095.00	Yes
3.50	New Teacher Induction and Peer	Induction and PAR programs:	\$88,410.00	Yes

	Assistance and Review (PAR)	<ul style="list-style-type: none"> • Provide new and struggling teachers with ongoing support and mentorship from experienced educators tailored to the needs of English Learners (ELs) and low-income students • Foster collaboration, professional growth, and instructional excellence • Provide appropriate materials, technology, and support personnel to further enhance their effectiveness in meeting the needs of ELs and low-income students <p>Student Group Focus: EL, LI</p>		
3.51	Pre-Induction Teacher On Special Assignment (TOSA)	<p>TOSA supports include:</p> <ul style="list-style-type: none"> • Intensive support to interns and untrained teachers to meet the learning needs of English learners and low-income students • Effective teaching practices to foster engagement, comprehension, and achievement • Support and mentorship with an experienced educator <p>Student Group Focus: EL, LI</p>	\$163,455.00	Yes
3.52	Fiscal Technician	<p>Fiscal technician ensures management team (program specialists) is supported, and funds are allocated in alignment with funding guidelines to meet the specific needs of student groups generating funding.</p> <p>Student Group Focus: EL, LI</p>	\$58,891.00	Yes
3.53	System of Professional Growth (SPG) and Pre-Induction Support	<p>Add peer facilitators and/or pre-induction facilitators to support veteran and brand new practitioners to reduce caseload of administrators, support process, and enhance the teaching and learning of students who most need high quality instruction.</p> <p>Student Group Focus: EL, LI</p>	\$300,000.00	Yes

3.54	Mentoring and Support	<p>Mentoring and support to:</p> <ul style="list-style-type: none"> • Provide targeted mentoring support to students from marginalized communities • Aid in data accrual around site based incidents of hate/discrimination/bias • Support staff and student efforts to appropriately navigate the challenges <p>Student Group Focus: EL, LI</p>	\$942,326.00	Yes
3.55	Building Capacity For Anti-Racist/Anti-Bias Instruction	<p>Provide staff with access to educational opportunities and resources to further develop their equity lenses and expand their ability to support district learners.</p> <p>Student Group Focus: EL, LI</p>	\$146,060.00	Yes
3.56	Equity personnel	<p>Provide support to district employees with meeting the unique needs of Local Control Funding Formula (LCFF) priority students, stewarding the 8-Point Commitment, and making connections between the 8-point commitment, the state Local Control and Accountability Plan (LCAP) Metrics, and the California Department of Education's 5 Culturally Responsive Practices.</p> <p>Student Group Focus: EL, LI</p>	\$702,950.00	Yes
3.57	Campus Climate	<p>Provide capacity-building opportunities for site leaders to recognize and celebrate student academic progress, receive data collection resources, and support identity focused events such as Black Renaissance, Black Student Union (BSU) Kickoff, Pride Celebrations.</p>	\$150,000.00	Yes

		Student Group Focus: EL, LI		
3.58	Student Voice	Engage in student listening sessions to amplify student concerns and needs. Hold summits for students to discuss the equity work they have engaged in, identity clubs that support their efforts in creating spaces of belonging, and share their truth with adults in our system. Student Group Focus: EL, LI	\$23,000.00	Yes
3.59	Two-Way Text Messaging Platform with Advanced Translation Features	TalkingPoints provides a two-way communication platform for staff and families to connect that provides advanced auto-translation features. Student Group Focus: EL	\$56,850.00	Yes
3.60	Cultural Communication Specialists	Two cultural communication specialists to provide purposeful and targeted communication with families that speak the two most common languages in the district other than English (Spanish and Persian) through storytelling, and support departments and school sites with improving their communication practices. Student Group Focus: EL	\$282,616.00	Yes
3.61	Workforce Diversity, Recruitment, Retention	Workforce diversity, recruitment, and retention efforts include: <ul style="list-style-type: none">• Job fairs• Recruitment materials and supplies• Specific training on meeting the needs of the diverse population Student Group Focus: EL, LI	\$100,000.00	Yes

3.62	Credentialing Oversight	<p>Increase the frequency of monitoring teacher placement at sites, credential expiration dates, and revise onboarding process.</p> <p>Student Group Focus: EL, FY, LI</p>		Yes
3.63	District Supports for Continuous Improvement: English Language Arts, Mathematics, English Learner Progress, College/Career	<p>District Supports to improve student outcomes:</p> <ul style="list-style-type: none"> • Provide staffing, professional learning, coaching, mentorship, and supplies to support district/school staff with how to use data, design actions, monitor progress, engage educational partners, and allocate funds • Align School Plan for Student Achievement (SPSA) and Local Control and Accountability Plan (LCAP) with an emphasis on English Learners (EL), Low Income (LI), Foster Youth (FY), Homeless (HM), and student groups/schools with “Red” Dashboard indicators • Develop and support implementation of Unified Insight Data Dashboard • Provide Local Control Funding Formula (LCFF) supplemental site allocations • Withhold required 2% of the state allocated funding for economic uncertainties • Reduce practitioner-to-student ratios and opportunities for differentiated instruction <p>Student Group Focus: EL, FY, LI, HM, Lowest Performing</p>	\$4,206,205.00	Yes

Goals and Actions

Goal

Goal #	Description	Type of Goal
4	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Carmichael Elementary) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Focus Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2023 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

KEY

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	LTEL	Long-Term English Learner
AS	Asian American	PI	Pacific Islander or Native Hawaiian
EL	English Learner	SED	Socioeconomically Disadvantaged
FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races

HIS	Hispanic	WH	White
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Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
4.1	English Language Arts (ELA) State Assessment: Distance from standard met in ELA as measured by the CAASPP. California School Dashboard - English Language Arts Indicator	2022-23 EL: -99.2 points HIS: -78.7 points SED: -94.5 points WH: -78.6 points			EL: -96.2 points HIS: -75.7 points SED: -91.5 points WH: -75.6 points	
4.2	Suspension Rate: Percentage of students who were suspended for an aggregate total of one full day or more anytime during the school year in TK-12. California School Dashboard - Suspension Indicator	2022-23 TOM: 8.3%			TOM: 8.0%	
4.3	Chronic Absenteeism: Percentage of students who were absent 10 percent more of the instructional days they were expected to attend in TK-8.	2022-23 AA: 56.3% EL: 25.9% SED: 42.2% TOM: 39.4%			AA: 55.8% EL: 25.4% SED: 41.7% TOM: 38.9%	

	California School Dashboard - Chronic Absenteeism Indicator				
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Goal Analysis [2023-24]

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

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	University of Florida Literacy Institute (UFLI) Foundations Literacy	Supplemental program to benchmark curriculum that teaches students the foundational skills necessary for proficient reading. Student Group Focus: EL, HIS, SED, WH	\$3,994.00	No

4.2	English Learner Achieve Curriculum	Systematic English Language Development (ELD) curriculum to support English development for English language learners during designated ELD as well as all learners for Integrated ELD inside the general education classroom. Student Group Focus: EL, HIS, SED, WH	\$29,428.00	No
4.3	Engaging School Literature	Engaging school literature to reflect culturally relevant topics, student interests, and promote student literacy. Provide literacy for families to engage with English Language Arts (ELA) at home. Student Group Focus: EL, HIS, SED, WH	\$21,020.00	No
4.4	Bilingual Instructional Assistant Support	Provide native language support for students and families, instructional support in general education classrooms, and make home to school connections for families. Student Group Focus: EL	\$214,677.00	No
4.5	Student and Family Engagement	School Community Specialist to monitor and communicate with students identified as chronically absent and provide engaging attendance incentives for students and families. Student Group Focus: AA, EL, SED, TOM	\$55,241.00	No
4.6	Welcoming and Belonging	Provide “welcome kits” and additional resources to support students. Student Group Focus: AA, EL, SED, TOM	\$7,357.00	No

4.7	Structured Recess Supervision	Monitor, coach, and provide positive modeling for recess activities. Student Group Focus: TOM	\$68,105.00	No
4.8	Positive Behavior Intervention	Positive Behavior Intervention supports: <ul style="list-style-type: none">• Professional learning focused on meeting students' various needs• Engaging families as partners in supporting positive behaviors• Schoolwide signage• Furniture and materials for calm down space and behavioral alternatives• Positive Behavioral Interventions and Supports (PBIS) materials Student Group Focus: TOM	\$21,230.00	No
4.9	Engaging Instructional Practices	Curriculum and materials for differentiated instruction, materials for students to take home, manipulatives, and technology to increase engagement and understanding. Student Group Focus: AA, EL, HIS, SED, WH	\$5,255.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
5	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Encina Preparatory High) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Focus Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2023 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

KEY

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	LTEL	Long-Term English Learner
AS	Asian American	PI	Pacific Islander or Native Hawaiian
EL	English Learner	SED	Socioeconomically Disadvantaged
FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races

HIS	Hispanic	WH	White
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Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
5.1	English Language Learner State Assessment: Percentage of English language learners who demonstrate progress as measured by the ELPAC. California School Dashboard - English Learner Progress Indicator	2022-23 EL: 23.4%			EL: 25.4%	
5.2	College and Career Indicator (CCI Rate): Percentage of students placed in the "Prepared" level by the state's college and career indicator. California School Dashboard - College/Career Indicator	2022-23 EL: 7.2%			EL: 9.2%	

Goal Analysis [2023-24]

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

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

Actions

Action #	Title	Description	Total Funds	Contributing
5.1	Bilingual Instructional Assistants (BIAs)	BIAs provide language support instruction across content areas. Student Group Focus: EL	\$259,410.00	No
5.2	Instructional Assistant (IA)	IA to provide instructional support for English learners in English Language Development (ELD) classes. Student Group Focus: EL	\$145,946.00	No

5.3	English Learner (EL) Instruction	Professional learning focused on integrating the EL framework, content standards, and Guided Language Acquisition Design (GLAD) strategies. Student Group Focus: EL	\$27,322.00	No
5.4	English Language Instructional Specialist	English Language Instructional Specialist to conduct formative assessments, student progress monitoring, and push-in/pull-out support as needed. Student Group Focus: EL	\$32,079.00	No
5.5	English Learner (EL) Counselor	English Learner (EL) Counselor to provide post-secondary planning and Social-Emotional Learning (SEL) support, and monitor A-G completion for EL students. Student Group Focus: EL	\$167,114.00	No
5.6	Technology to Support Differentiation	Provide technology devices, translation devices, and site licenses to support language development and accessibility to content areas. Student Group Focus: EL	\$3,153.00	No
5.7	Refugee Empowering Peers: International Rescue Committee (IRC)	Service agreement provides: <ul style="list-style-type: none">• Education support: Academic support and resources, extracurricular opportunities, and college/post-secondary preparation and options• Life skills education: Team building, communication skills, civic engagement, diversity and inclusion, and relationship building	\$15,765.00	No

		<ul style="list-style-type: none"> Employment information: Resume building, job search, and career opportunities <p>Student Group Focus: EL</p>		
5.8	Advancement Via Individual Determination (AVID) Emerge	<p>Staff, training, and supplies to support the implementation of the AVID program.</p> <p>Student Group Focus: EL</p>	\$33,655.00	No
5.9	Administrative Instructional Support (VP)	<p>Administrative Instructional Support (VP) to focus on removing barriers to student learning.</p> <p>Student Group Focus: EL</p>	\$201,854.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
6	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Greer Elementary) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Focus Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2023 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

KEY

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	LTEL	Long-Term English Learner
AS	Asian American	PI	Pacific Islander or Native Hawaiian
EL	English Learner	SED	Socioeconomically Disadvantaged
FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races

HIS	Hispanic	WH	White
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Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
6.1	English Language Arts (ELA) State Assessment: Distance from standard met in ELA as measured by the CAASPP. California School Dashboard - English Language Arts Indicator	2022-23 AA: -105.2 points AS: -122.6 points EL: -109.7 points HIS: -103.2 points SED: -106.2 points SWD: -158.1 points			AA: -102.2 points AS: -119.6 points EL: -106.7 points HIS: -100.2 points SED: -103.2 points SWD: -155.1 points	
6.2	Suspension Rate: Percentage of students who were suspended for an aggregate total of one full day or more anytime during the school year in TK-12. California School Dashboard - Suspension Indicator	2022-23 HM: 7.6%			HM: 7.3%	
6.3	Chronic Absenteeism: Percentage of students who were absent 10 percent more of the instructional days they were expected to attend in TK-8.	2022-23 TOM: 64.9%			TOM: 64.4%	

	California School Dashboard - Chronic Absenteeism Indicator				
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Goal Analysis [2023-24]

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

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

Actions

Action #	Title	Description	Total Funds	Contributing
6.1	Intervention	Differentiated instruction to support various student academic needs at their instructional level. Student Group Focus: AA, AS, EL, HIS, SED, SWD	\$164,488.00	No

6.2	Bilingual Instructional Assistant (BIA) Support	BIA to provide native language support for students and families. Instructional support in general education classrooms to bridge the gap for students and make home to school connections for families. Student Group Focus: EL	\$53,673.00	No
6.3	Attendance Improvement	Attendance initiative to: <ul style="list-style-type: none"> • Provide additional hours for the attendance clerk to monitor and communicate with students • Increase recognition, outreach, programs, and incentives for attendance improvement. Student Group Focus: TOM	\$30,685.00	No
6.4	Administration	Vice principal to support instructional leadership, attendance outreach, Positive Behavioral Interventions and Supports (PBIS) systems, and behavioral interventions. Student Group Focus: AA, AS, EL, HIS, HM, SED, SWD, TOM	\$193,029.00	No
6.5	English Language Development (ELD) Teacher	ELD teachers to provide scaffolded supports, small group instruction, administer English Language Proficiency Assessments for California (ELPAC) testing, and utilize GLAD strategies to support language acquisition for EL students. Student Group Focus: EL	\$164,488.00	No
6.6	Preventive Support Staff and Social-	Preventive support staff and Social-Emotional Learning (SEL) opportunities provide:	\$278,761.00	No

	Emotional Learning Opportunities	<ul style="list-style-type: none"> • Access to trained support staff and consistent data-driven SEL lessons in class • Professional learning focused on meeting students' various needs • Engaging families as partners in supporting positive behavior • Furniture and materials for calm down space and behavioral alternatives. • Positive Behavioral Interventions and Supports (PBIS) materials. <p>Student Group Focus: HM, TOM</p>		
6.7	Engaging Instructional Practices	<p>Engaging instructional practices include curriculum and materials for differentiated instruction, materials for students to take home, manipulatives, and technology to increase engagement and understanding.</p> <p>Student Group Focus: AA, AS, EL, HIS, HM, SED, SWD, TOM</p>	\$21,020.00	No
6.8	Welcoming and Belonging	<p>Provide "welcome kits" and additional resources to support students.</p> <p>Student Group Focus: HM, TOM</p>	\$21,206.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
7	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Howe Avenue Elementary) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Focus Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2023 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

KEY

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	LTEL	Long-Term English Learner
AS	Asian American	PI	Pacific Islander or Native Hawaiian
EL	English Learner	SED	Socioeconomically Disadvantaged
FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races

HIS	Hispanic	WH	White
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Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
7.1	English Language Arts (ELA) State Assessment: Distance from standard met in ELA as measured by the CAASPP. California School Dashboard - English Language Arts Indicator	2022-23 AA: -137.9 points WH: -103.4 points			AA: -134.9 points WH: -100.4 points	
7.2	Mathematics State Assessment: Distance from standard met in math as measured by the CAASPP. California School Dashboard - Mathematics Indicator	2022-23 AA: -131.6 points EL: -111.6 points HIS: -121.8 points SED: -116.1 points WH: -101.8 points			AA: -128.6 points EL: -108.6 points HIS: -118.8 points SED: -113.1 points WH: -98.8 points	
7.3	Suspension Rate: Percentage of students who were suspended for an aggregate total of one full day or more anytime during the school year in TK-12. California School Dashboard - Suspension Indicator	2022-23 TOM: 12.1%			TOM: 11.8%	

Goal Analysis [2023-24]

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

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

Actions

Action #	Title	Description	Total Funds	Contributing
7.1	Class Size Reduction	Provide differentiated academic and behavior support to improve student engagement, relationships, classroom management, and academic achievement. Student Group Focus: AA, EL, HIS, SED, TOM, WH	\$493,463.00	No
7.2	Social Worker	Provide mental health and behavior support, crisis intervention, advocacy and empowerment.	\$167,114.00	No

		Student Group Focus: AA, EL, HIS, SED, TOM, WH		
7.3	Intervention	<p>Provide differentiated instruction to support various student academic needs at their instructional level.</p> <p>Student Group Focus: AA, EL, HIS, SED, WH</p>	\$164,488.00	No
7.4	Superior Sports	<p>Provide structured activities for students during unstructured time (recess) and provide mentoring support to all students to build positive motivation and engagement in school.</p> <p>Student Group Focus: TOM</p>	\$83,029.00	No
7.5	Professional Development and District Initiated Absence	<p>Provide professional learning in English Language Arts (ELA) and math to staff focused on 95% Phonics Instruction, Building Math Knowledge, data analysis, common assessments, and differentiated instruction. District Initiated Absences (DIA) to provide co-teaching and collaboration support for all teachers in ELA and math.</p> <p>Student Group Focus: AA, EL, HIS, SED, WH</p>	\$22,879.00	No
7.6	Materials, Supplies, Books, Copier	<p>Provide instructional materials for classroom instruction, culturally relevant libraries, math manipulatives, and supplies to support students with instruction. Provide social-emotional learning materials for Positive Behavioral Interventions and Supports (PBIS) and Zones of Regulation Signage that promote social, emotional, and academic growth around self-awareness, self-management, responsible decision making, social awareness, and relationship skills.</p> <p>Student Group Focus: AA, EL, HIS, SED, TOM, WH</p>	\$31,153.00	No

7.7	Family Engagement and Collaboration	<p>Family engagement and collaboration:</p> <ul style="list-style-type: none"> • Provide instructional materials, technology, and leveled readers for at-home use to practice English Language Arts and math • Provide at-home social-emotional learning supports in behavior for consistency with school and home • Provide parent education information to bridge the home-school connection and allow for consistency with school and home • Provide motivational rewards and student recognition for positive school connection and behavior <p>Student Group Focus: AA, EL, HIS, SED, TOM, WH</p>	\$9,459.00	No
7.8	After School Tutoring	<p>Provide extended-day instruction in English Language Arts (ELA) and math using small group, differentiated, and evidence-based instruction.</p> <p>Student Group Focus: AA, EL, HIS, SED, WH</p>	\$16,816.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
8	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Katherine Johnson Middle) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Focus Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2023 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

KEY

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	LTEL	Long-Term English Learner
AS	Asian American	PI	Pacific Islander or Native Hawaiian
EL	English Learner	SED	Socioeconomically Disadvantaged
FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races

HIS	Hispanic	WH	White
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Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
8.1	English Language Arts (ELA) State Assessment: Distance from standard met in ELA as measured by the CAASPP. California School Dashboard - English Language Arts Indicator	2022-23 AS: -158.6 points WH: -130.3 points			AS: -155.6 points WH: -127.3 points	
8.2	Mathematics State Assessment: Distance from standard met in math as measured by the CAASPP. California School Dashboard - Mathematics Indicator	2022-23 AA: -189.8 points AS: -195.4 points EL: -195.3 points SED: -178.3 points SWD: -236.8 points WH: -174 points			AA: -186.8 points AS: -192.4 points EL: -19523 points SED: -175.3 points SWD: -233.8 points WH: -171 points	
8.3	Suspension Rate: Percentage of students who were suspended for an aggregate total of one full day or more anytime during the school year in TK-12. California School Dashboard - Suspension Indicator	2022-23 TOM: 21.1%			TOM: 20.8%	

Goal Analysis [2023-24]

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

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

Actions

Action #	Title	Description	Total Funds	Contributing
8.1	English Language Arts (ELA) Support	Provide ELA in-class support to students with language and/or learning barriers. Provide learning for staff around data-driven instructional practices that meet students' various needs and levels. Student Group Focus: AS, WH	\$73,746.00	No
8.2	Math Support	Provide math in-class support to students with language and/or learning barriers. Provide learning for staff around data-driven instructional practices that meet students' various needs and levels.	\$73,746.00	No

		Student Group Focus: AA, AS, EL, SED, SWD, WH		
8.3	Preventive Support Staff and Social-Emotional Learning (SEL)	<p>Preventive support staff and SEL to:</p> <ul style="list-style-type: none"> • Provide access to trained support staff and consistent data-driven SEL lessons in class • Provide professional learning for staff around meeting students' various needs • Support families in partnering with school around positive behaviors <p>Student Group Focus: TOM</p>	\$585,125.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
9	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (La Entrada Continuation High) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Focus Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2023 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

KEY

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	LTEL	Long-Term English Learner
AS	Asian American	PI	Pacific Islander or Native Hawaiian
EL	English Learner	SED	Socioeconomically Disadvantaged
FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races

HIS	Hispanic	WH	White
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Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
9.1	Graduation Rate: Percentage of students who graduate high school within 4 or 5 years. California School Dashboard - Graduation Indicator	2022-23 SED: 50%			SED: 51%	
9.2	College and Career Indicator (CCI Rate): Percentage of students placed in the "Prepared" level by the state's college and career indicator. California School Dashboard - College/Career Indicator	2022-23 HIS: 0% SED: 0%			HIS: 2% SED: 2%	
9.3	Suspension Rate: Percentage of students who were suspended for an aggregate total of one full day or more anytime during the school year in TK-12. California School Dashboard - Suspension Indicator	2022-23 AA: 11.1% SWD: 11.4%			AA: 10.8% SWD: 11.1%	

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Goal Analysis [2023-24]

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

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

Actions

Action #	Title	Description	Total Funds	Contributing
9.1	Math Intervention	Provide differentiated math intervention for students. Student Group Focus: HIS, SED	\$66,949.00	No
9.2	Counselor	Create a 1, 2, or 3 year plan for graduation to college and/or career. Student Group Focus: HIS, SED	\$115,998.00	No

9.3	Tiered Interventions	Provide tiered interventions to support students' social, emotional, behavioral, and academic needs. Student Group Focus: AA, SWD	\$15,996.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
10	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (La Vista Center) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Focus Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2023 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

KEY

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	LTEL	Long-Term English Learner
AS	Asian American	PI	Pacific Islander or Native Hawaiian
EL	English Learner	SED	Socioeconomically Disadvantaged
FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races

HIS	Hispanic	WH	White
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Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
10.1	Suspension Rate: Percentage of students who were suspended for an aggregate total of one full day or more anytime during the school year in TK-12. California School Dashboard - Suspension Indicator	2022-23 SED: 29.7% SWD: 24.5%			SED: 29.4% SWD: 24.2%	

Goal Analysis [2023-24]

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

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

Actions

Action #	Title	Description	Total Funds	Contributing
10.1	Staff Training	Dialectical Behavioral Therapy to support staff in using evidence-based practices when interacting with students struggling with varied mental health needs. Student Group Focus: SED, SWD	\$9,459.00	No
10.2	Community Building	Provide Student Life Work (self-development) guest speaker series to help build community, and teach pro-social skills. Student Group Focus: SED, SWD	\$10,379.00	No
10.3	Supervision	Provide extra hours for staff supervision to support during AM and PM drop-off and accompany students transitioning from La Vista to general education campuses. Student Group Focus: SED, SWD	\$9,795.00	No
10.4	Intervention	Provide weekly reading intervention to address source of behaviors during English Language Arts. Student Group Focus: SED, SWD	\$7,357.00	No

10.5	Behavior Support	Provide Positive Behavioral Interventions and Supports (PBIS) training, activities, and incentives to support students with safe and respectful behavior choices. Student Group Focus: SED, SWD	\$14,588.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
11	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Mariposa Avenue Elementary) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Focus Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2023 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

KEY

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	LTEL	Long-Term English Learner
AS	Asian American	PI	Pacific Islander or Native Hawaiian
EL	English Learner	SED	Socioeconomically Disadvantaged
FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races

HIS	Hispanic	WH	White
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Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
11.1	English Language Learner State Assessment: Percentage of English language learners who demonstrate progress as measured by the ELPAC. California School Dashboard - English Learner Progress Indicator	2022-23 EL: 36.6%			EL: 38.6%	

Goal Analysis [2023-24]

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

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

Actions

Action #	Title	Description	Total Funds	Contributing
11.1	Designated and Integrated English Language Development (ELD)	Provide additional staffing to provide designated and integrated ELD. Student Group Focus: EL	\$164,488.00	No
11.2	Bilingual Instructional Assistant Support	Provide native language support for students and families, instructional support in general education classrooms, and make home to school connections for families. Student Group Focus: EL	\$180,919.00	No
11.3	Engaging Instructional Practices	Provide curriculum and materials for differentiated instruction, materials for students to take home, manipulatives, and technology to increase engagement and understanding. Student Group Focus: EL	\$7,124.00	No
11.4	Engaging School Literature	Engaging school literature to include: <ul style="list-style-type: none"> • Bilingual and multicultural books • Engaging school literature to reflect culturally relevant topics, student interests, and promote student literacy • Literacy for families to engage with English Language Arts at home 	\$4,204.00	No

		Student Group Focus: EL		
11.5	Imagine Language and Literacy	Specialized activities for multilingual students in grades PreK-6th grade to accelerate literacy skills and English language development using first-language instruction and human-voiced audio supports. Student Group Focus: EL	\$15,371.00	No
11.6	Guided Language Acquisition Design (GLAD)	Differentiated instruction to support various student language profiles and needs. Student Group Focus: EL	\$4,729.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
12	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (San Juan High) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Focus Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2023 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

KEY

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	LTEL	Long-Term English Learner
AS	Asian American	PI	Pacific Islander or Native Hawaiian
EL	English Learner	SED	Socioeconomically Disadvantaged
FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races

HIS	Hispanic	WH	White
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Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
12.1	English Language Arts (ELA) State Assessment: Distance from standard met in ELA as measured by the CAASPP. California School Dashboard - English Language Arts Indicator	2022-23 HIS: -73.2 points			HIS: -70.2 points	
12.2	Mathematics State Assessment: Distance from standard met in math as measured by the CAASPP. California School Dashboard - Mathematics Indicator	2022-23 HIS: -175.9 points SED: -167.1 points WH: -155.5 points			HIS: -172.9 points SED: -164.1 points WH: -152.5 points	
12.3	English Language Learner State Assessment: Percentage of English language learners who demonstrate progress as measured by the ELPAC. California School Dashboard - English	2022-23 EL: 29.3%			EL: 31.3%	

	Learner Progress Indicator				
12.4	<p>Suspension Rate: Percentage of students who were suspended for an aggregate total of one full day or more anytime during the school year in TK-12.</p> <p>California School Dashboard - Suspension Indicator</p>	<p>2022-23 TOM: 19.6%</p>			TOM: 19.3%

Goal Analysis [2023-24]

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

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

Actions

Action #	Title	Description	Total Funds	Contributing
12.1	Differentiated Instruction	Support various student language profiles and needs in core content classes, specifically English and math. Student Group Focus: EL	\$107,347.00	No
12.2	Math Co-Teacher	Math co-teacher to provide in-class support for co-teaching in Intermediate Math I. Student Group Focus: HIS, SED, WH	\$149,893.00	No
12.3	English Language Arts (ELA) Co-Teacher	ELA co-teacher to provide in-class support in selected classrooms. Student Group Focus: HIS	\$149,893.00	No
12.4	Dean of Students	Teacher to monitor student progress, facilitate student support groups, direct student supports, coordinate tutoring and Spartan Time. Student Group Focus: TOM	\$115,017.00	No
12.5	Academic Assessment Coordinator	Academic Assessment Coordinator to track assessment and data, provide academic counseling support, and serve as coordinator for Equal Opportunity Schools (EOS), English Language Proficiency Assessments for California (ELPAC), and California Assessment of Student Performance and Progress (CAASPP). Student Group Focus: EL, HIS, SED, WH	\$167,114.00	No

12.6	Resources	Provide materials and supplies to implement the Equity Multiplier Funding Initiatives. Student Group Focus: EL, HIS, SED, WH	\$28,616.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
13	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Starr King K-8) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Focus Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2023 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

KEY

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	LTEL	Long-Term English Learner
AS	Asian American	PI	Pacific Islander or Native Hawaiian
EL	English Learner	SED	Socioeconomically Disadvantaged
FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races

HIS	Hispanic	WH	White
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Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
13.1	English Language Arts (ELA) State Assessment: Distance from standard met in ELA as measured by the CAASPP. California School Dashboard - English Language Arts Indicator	2022-23 AA: -93.3 points EL: -127.4 points SWD: -135.8 points TOM: -84.3 points WH: -88.7 points			AA: -90.3 points EL: -124.4 points SWD: -132.8 points TOM: -81.3 points WH: -85.7 points	
13.2	Mathematics State Assessment: Distance from standard met in math as measured by the CAASPP. California School Dashboard - Mathematics Indicator	2022-23 AA: -146.4 points SWD: -170.9 points TOM: -144.8 points			AA: -143.4 points SWD: -167.9 points TOM: -141.8 points	
13.3	Suspension Rate: Percentage of students who were suspended for an aggregate total of one full day or more anytime during the school year in TK-12. California School Dashboard - Suspension Indicator	2022-23 AA: 14% HM: 17% TOM: 14.5%			AA: 13.7% HM: 16.7% TOM: 14.2%	

13.4	<p>Chronic Absenteeism: Percentage of students who were absent 10 percent more of the instructional days they were expected to attend in TK-8.</p> <p>California School Dashboard - Chronic Absenteeism Indicator</p>	<p>2022-23 EL: 30.4% SWD: 67.1%</p>		<p>EL: 29.9% SWD: 66.6%</p>	
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Goal Analysis [2023-24]

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

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

Actions

Action #	Title	Description	Total Funds	Contributing
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13.1	English Language Arts Intervention	Provide Universal Access to support small group instruction. Student Group Focus: AA, EL, SWD, TOM, WH	\$222,293.00	No
13.2	Math Intervention	Staff and consultant to provide coaching focused on Tier 1 instruction. Student Group Focus: AA, SWD, TOM	\$201,273.00	No
13.3	Tiered Intervention	Staff, community partnerships, and consultant to build relationships and support implementation of Tier 1 and Tier 2 interventions. Student Group Focus: AA, HM, TOM	\$570,205.00	No
13.4	Attendance Improvement	Attendance improvement supports include: <ul style="list-style-type: none"> • Staff • Engaging learning experiences • Support to families • Resources Student Group Focus: EL, SWD	\$94,628.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
14	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Whitney Avenue Elementary) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Focus Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2023 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

KEY

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	LTEL	Long-Term English Learner
AS	Asian American	PI	Pacific Islander or Native Hawaiian
EL	English Learner	SED	Socioeconomically Disadvantaged
FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races

HIS	Hispanic	WH	White
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Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
14.1	English Language Arts (ELA) State Assessment: Distance from standard met in ELA as measured by the CAASPP. California School Dashboard - English Language Arts Indicator	2022-23 SWD: -146 points			SWD: -143 points	
14.2	Mathematics State Assessment: Distance from standard met in math as measured by the CAASPP. California School Dashboard - Mathematics Indicator	2022-23 SWD: -157.3 points			SWD: -154.3 points	

Goal Analysis [2023-24]

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

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

Actions

Action #	Title	Description	Total Funds	Contributing
14.1	Behaviorist	Provide behavior support during classroom instruction and professional learning to support teachers with Tier I interventions. Student Group Focus: SWD	\$202,948.00	No
14.2	Instructional Assistants (IAs)	IAs provide small group instruction and intervention in grades 3-5. Student Group Focus: SWD	\$145,945.00	No
14.3	Instructional Assistant (IA) 2	IA 2 to provide targeted push in and pull out small group and individual instruction. Student Group Focus: SWD	\$55,041.00	No

14.4	Instructional Assistant (IA) 3	IA 3 to work in collaboration with the behaviorist to provide academic and behavioral support to students. Student Group Focus: SWD	\$57,518.00	No
14.5	Supplemental Instructional Materials	Provide materials and supplies needed to support English Language Arts and math instruction and engagement in all grades. Student Group Focus: SWD	\$33,275.00	No

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2024-25]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$64,604,798.00	\$2,334,040.00

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
16.058%	2.504%	\$9,952,492.25	18.562%

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

Required Descriptions

LEA-wide and Schoolwide Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.2	Action: Elementary K-8 Director Need: Student and staff supervisory support for school site administration and systemic initiatives.	School directors to: <ul style="list-style-type: none"> • Oversee educational programs, policies, and resources, ensure curriculum standards are met, and promote equity and inclusivity • Collaborate with school principals, teachers, and staff to implement district initiatives and professional development 	ELA State Assessment, Math State Assessment

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide	Student Group Focus: EL, LI	
1.3	Action: College Career Readiness Counseling Need: College and career readiness counseling for guidance on post-secondary options, financial aid, and language support. Scope: LEA-wide	College and career readiness counseling to provide: <ul style="list-style-type: none"> • Tailored guidance on post-secondary options, financial aid, and language support • Socio-emotional support that addresses barriers to academic success and fosters holistic development Student Group Focus: EL, LI	College and Career Indicator
1.5	Action: College/Career Center Technicians Need: Tailored college career support, including language assistance, financial guidance, culturally sensitive resources, mentorship, access to scholarships, and college application assistance. Scope: LEA-wide	Provide students with access to financial aid workshops, college application workshops, visits with college representatives, and college visitations. Student Group Focus: EL, LI	College and Career Indicator
1.6	Action: Dual Enrollment Textbooks Need: Equitable access to required dual enrollment course materials for academic success such	Provide students in dual enrollment classes with free textbooks to take college classes. Student Group Focus: EL, LI	College and Career Indicator

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>as library resources and textbooks options including digital formats.</p> <p>Scope: LEA-wide</p>		
1.7	<p>Action: Advancement Via Individual Determination (AVID)</p> <p>Need:</p> <ul style="list-style-type: none"> • Academic support, college preparatory courses, tutoring, and mentorship • Critical thinking, organization, and study skills • Access to college through personalized guidance, financial aid assistance, and a supportive community <p>Scope: LEA-wide</p>	<p>AVID offers language support, tutoring, and mentorship tailored to English Learner (EL) students. For low-income students, it provides guidance on college admissions and financial aid. Both student groups receive skill-building, a supportive community, and equitable access to college.</p> <p>Student Group Focus: EL, LI</p>	College and Career Indicator
1.8	<p>Action: Career Technical Education (CTE)</p> <p>Need: EL and low-income students in CTE classes need language support, access to technology and resources, hands-on training, career guidance, personalized instruction, mentorship, and pathways to higher education</p>	<p>Ensure students enrolled in CTE courses acquire the skills and credentials for college and career readiness by providing:</p> <ul style="list-style-type: none"> • Language supports for English Learner (EL) students • Resources to bridge socio-economic disparities • Hands-on training and career guidance • Personalized instruction and mentorship 	CTE Completion

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>to ensure they acquire skills and credentials for college and career readiness.</p> <p>Scope: LEA-wide</p>	Student Group Focus: EL, LI	
1.9	<p>Action: Multi-Tiered System of Supports (MTSS): Academic Interventions</p> <p>Need: Instruction focused on skills to build students' ability to access curriculum.</p> <p>Scope: LEA-wide</p>	<p>Academic Intervention Specialists assigned to sites to provide small group and/or individual intervention in reading and/or math. Students are identified through skills screening and working within the system at the school site.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	ELA State Assessment, Math State Assessment
1.10	<p>Action: Center for Teacher Support Induction</p> <p>Need: Teaching support through a variety of contexts.</p> <p>Scope: LEA-wide</p>	Consulting teachers assist candidates (new teachers) through developing an Individualized Learning Plan where goal setting around the California Standards for the Teaching Professions (CSTPs), planning, observation, reflection, and collaboration are parts of a Cycle of Inquiry that promote growth within their teaching practice.	Implementation of State Academic Standards
1.16	<p>Action: Equal Opportunity Schools (EOS)</p> <p>Need: English Learners, low income, African American, students with disabilities are underrepresented in AP classes.</p>	<p>EOS provides workshops, professional development, data analysis, and site support to increase enrollment in Advanced Placement courses for priority student groups.</p> <p>Student Group Focus: EL, LI</p>	College and Career Indicators (AP or IB Exam Performance)

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Scope: LEA-wide</p> <p>Action: iReady License, Professional Development, and Implementation Support</p> <p>Need: Below grade level standards in math and reading.</p> <p>Scope: LEA-wide</p>	<p>Implement and provide professional learning related to i-Ready, which provides targeted support based on diagnostic data for students below grade level in math and reading.</p> <p>Student Group Focus: EL, LI</p>	ELA State Assessment, Math State Assessment
1.18	<p>Action: Professional Learning and Implementation of Math Programs</p> <p>Need: Below grade level standards in math.</p> <p>Scope: LEA-wide</p>	<p>Provide professional learning opportunities focused on intervention strategies and resources, implementation of new curriculum, instructional strategies that meet the needs of all students, equitable grading practices, and network collaboration. Build a tiered system of support for teachers to implement early intervention and assessment guided instruction.</p> <p>Student Group Focus: EL, LI</p>	Math State Assessment
1.19	<p>Action: Math Support for Grades 6-8</p> <p>Need: Below grade level standards in math.</p>	<p>0.2 Full Time Equivalent (FTE) intervention teacher provided to accelerate growth toward math proficiency.</p> <p>Student Group Focus: EL, LI</p>	Math State Assessment

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Scope: LEA-wide</p>		
1.28	<p>Action: K-2 Reading Difficulty Screener</p> <p>Need: Low Income: Limited access to reading materials at home and fewer opportunities for reading practice affect reading and comprehension; limited background knowledge on certain topics affects ability to make connections, infer meaning, and engage deeply with texts.</p> <p>EL: English learners may have limited exposure to academic language and explicit phonics instruction affecting their language acquisition.</p> <p>Scope: LEA-wide</p>	<p>Reading screeners provide insights into areas where English Learners (EL) may need additional support. Based on the results of the reading screener, practitioners can target specific areas of literacy development and track the progress of English learners over time.</p> <p>Student Group Focus: EL, LI</p>	implementation of State Academic Standards
1.29	<p>Action: Elementary Literacy Professional Learning</p> <p>Need: Low Income: Limited access to reading materials at home and fewer opportunities for reading practice affect reading and comprehension; limited background knowledge on certain topics affects ability to make connections, infer meaning, and engage deeply with texts.</p>	<p>Elementary literacy professional learning focused on:</p> <ul style="list-style-type: none"> • Language Essentials for Teachers of Reading and Spelling (LETRS) training for 25 teachers • Training and planning time on Benchmark K-5 English Language Arts (ELA) curriculum <p>Student Group Focus: EL, LI</p>	ELA State Assessment, Implementation of State Academic Standards

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>English Learner: Limited exposure to academic language and explicit language instruction affects comprehending and analyzing complex texts across subjects.</p> <p>Scope: LEA-wide</p>		
1.30	<p>Action: Secondary Literacy Professional Learning</p> <p>Need: Low Income: Limited access to reading materials at home and fewer opportunities for reading practice affect reading and comprehension; limited background knowledge on certain topics affects ability to make connections, infer meaning, and engage deeply with texts.</p> <p>English Learner: Limited exposure to academic language and explicit language instruction affects comprehending and analyzing complex texts across subjects.</p> <p>Scope: LEA-wide</p>	<p>Designing Literature Circles in English Language Arts (ELA) will provide access to culturally diverse novels aligned with the Social Justice Standards. Teacher Literature Circles using the adopted curriculum materials and alternative texts in partnership with our English Language Development (ELD) department will be more culturally responsive and relevant to students. Training and planning time for teachers on SpringBoard curriculum will make it accessible for English learners, including newcomers, and students with disabilities. Access to rigorous, engaging, relevant reading materials that students choose will also benefit all students.</p> <p>Student Group Focus: EL, LI</p>	ELA State Assessment, Implementation of State Academic Standards
1.32	<p>Action: Strategic Literacy Plans</p> <p>Need:</p>	<p>Establish shared understanding and vocabulary around literacy for teachers, examine and redesign the master schedule to facilitate literacy learning, pilot and purchase foundational literacy skills materials, and promote literacy with families.</p>	ELA State Assessment, Implementation of State Academic Standards

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<ul style="list-style-type: none"> Low Income: Limited access to reading materials and practice can hinder efficient text comprehension due to limited background knowledge EL: English learners may lack exposure to academic language and explicit phonics instruction, impacting language acquisition <p>Scope: LEA-wide</p>	Student Group Focus: EL, LI	
1.33	<p>Action: Director, Secondary (50%)</p> <p>Need: Increase graduation rates and A-G completion rates.</p> <p>Scope: LEA-wide</p>	<p>School director to:</p> <ul style="list-style-type: none"> Oversee educational programs, policies, and resources, ensure curriculum standards are met, and promote equity and inclusivity Collaborate with school principals, teachers, and staff to implement district initiatives and professional development <p>Student Group Focus: EL, LI</p>	College and Career Indicator
1.35	<p>Action: Equitable Access and Outcomes</p> <p>Need:</p> <ul style="list-style-type: none"> Increased access to colleges and more information and access to all post-high school graduation options Increase awareness and support towards graduation and scholarships (Mira Loma Students For Change) 	<p>Provide access to information, resources, warm handoffs, applications, scholarships, college visits, and support for Historically Black Colleges and Universities College Fair.</p> <p>Student Group Focus: EL, LI</p>	Connectedness

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Scope: LEA-wide</p>		
1.36	<p>Action: System of Professional Growth (SPG) Training of Participants and New Facilitators</p> <p>Need: Differentiated standards-based instruction aligned to individual student needs using evidence-based practices.</p> <p>Scope: LEA-wide</p>	<p>During the learning-focused supervision process, facilitators observe instruction and have reflective conversations on how to differentiate student support based on evidence and research-based practices.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	Implementation of State Academic Standards
1.37	<p>Action: Next Generation Science Standards (NGSS)</p> <p>Need:</p> <ul style="list-style-type: none"> • Students in the identified groups are not consistently receiving NGSS aligned science instruction, especially in grades TK-6 • Use of the existing materials and integration of science and engineering practices are inconsistent for all student groups • Science safety so science teachers can plan for and provide hands-on science labs and experiences 	<p>This action provides funding for professional learning, strategic support for effective implementation of NGSS science and engineering practices, collaboration by grade level and/or science course, and ongoing support from outside science safety vendor.</p> <p>Student Group Focus: EL, LI</p>	Science State Assessment, Implementation of State Academic Standards

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
1.39	Action: Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT), Cash for College Events Need: Access to college/career and Free Application for Federal Student Aid/California Dream Act Application(FAFSA/CADAA). Scope: LEA-wide	PSAT/NMSQT will be funded for all 10th and 11th grade students during the school day as an opt-in. Cash for College events will be held at least four high schools regionally to support Free Application for Federal Student Aid/California Dream Act Application (FAFSA/CADAA) completion. Student Group Focus: EL, LI	College and Career Indicator (CCI Rate)
1.40	Action: Naviance Support/6th Grade Program Need: <ul style="list-style-type: none">• Access to college and career readiness in Elementary• SEL and Interest inventories Scope: LEA-wide	Counselor will visit K-6 sites without a site-based school counselor to deliver the Naviance tasks in the 6th-grade scope and sequence: Strengths Explorer, Academic Smart Goal and Career, Road Trip Nation. Student Group Focus: EL, LI	College and Career Indicator
1.41	Action: District Supports for Continuous Improvement: English Language Arts, Mathematics, English Learner Progress, College/Career Need:	District Supports to improve student outcomes: <ul style="list-style-type: none">• Provide staffing, professional learning, coaching, mentorship, and supplies to support district/school staff with how to use data, design actions, monitor	English Language Learner State Assessment, Math State Assessment, English Language Learner State Assessment, College and Career Indicator

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<ul style="list-style-type: none"> Additional resources and support to address the needs of our EL, LI, FY, HM students, lowest performing student groups and schools Access, usage, and shared understanding of data across the district Analyzing data, understanding root causes, developing and implementing changes, and monitoring progress State requires that districts reserve 2% of the allocated funding for economic uncertainties <p>Scope: LEA-wide</p>	<ul style="list-style-type: none"> progress, engage educational partners, and allocate funds Align School Plan for Student Achievement (SPSA) and Local Control and Accountability Plan (LCAP) with an emphasis on English Learners (EL), Low Income (LI), Foster Youth (FY), Homeless (HM), and student groups/schools with "Red" Dashboard indicators Develop and support implementation of Unified Insight Data Dashboard Provide Local Control Funding Formula (LCFF) supplemental site allocations Withhold required 2% of the state allocated funding for economic uncertainties Reduce practitioner-to-student ratios and opportunities for differentiated instruction <p>Student Group Focus: EL, FY, LI, HM, Lowest Performing</p>	
2.1	<p>Action: Immunization Clinic</p> <p>Need: Access to affordable/free immunizations for students, especially refugees.</p> <p>Scope: LEA-wide</p>	<p>Nurse to provide immunizations to students, especially refugee students.</p> <p>Student Group Focus: EL, LI</p>	Chronic Absenteeism, Attendance
2.6	<p>Action: La Entrada Alternative Continuation School</p>	<p>Specialized personnel provide individualized support to address students' academic and socio-emotional needs. Provide materials such as</p>	A-G Completion, Graduation

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Need:</p> <ul style="list-style-type: none"> Continuation high schools require funding for specialized personnel, including counselors, to support at-risk students Additional resources are needed for supplies such as textbooks and technology as well as equipment to facilitate academic and career success <p>Scope: Schoolwide</p>	textbooks to support curriculum delivery, and technology to enhance learning opportunities. Student Group Focus: EL, LI	
2.7	<p>Action: Credit Recovery</p> <p>Need:</p> <ul style="list-style-type: none"> Opportunities to catch up on missed coursework Access to higher education and career pathways, timely graduation, and eligibility for college Support to decrease dropout rates and increase graduation rates <p>Scope: Schoolwide</p>	Provide flexible scheduling, individualized instruction, language support, access to resources, and targeted support through personalized credit recovery programs integrated into the school day. Student Group Focus: EL, LI	A-G Completion, Graduation
2.8	Action: Summer School: Extended Year	Provide flexible scheduling, personalized instruction aligned to student needs and	A-G Completion, Graduation

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Need:</p> <ul style="list-style-type: none"> Additional academic support, language assistance, and access to resources like technology and tutoring to complete coursework efficiently Flexible scheduling, personalized instruction, and equitable access to materials to keep pace with peers within the same time frame <p>Scope: Schoolwide</p>	<p>specialized support including language assistance and access to resources.</p> <p>Student Group Focus: EL, LI</p>	
2.9	<p>Action: Summer School: Independent Study</p> <p>Need:</p> <ul style="list-style-type: none"> Low-income and English Learner (EL) students in independent study summer school require differentiated support, including language assistance, access to technology, and personalized instruction Flexible scheduling and resources to address socio-economic challenges <p>Scope: LEA-wide</p>	<p>Provide tailored language assistance, technology access, flexible scheduling, personalized instruction, and mentorship.</p> <p>Student Group Focus: EL, LI</p>	A-G Completion, Graduation
2.10	<p>Action: Summer School: Seat Based</p>	<p>Provide resources such as textbooks and technology, personalized guidance to ensure</p>	A-G Completion, Graduation

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Need:</p> <ul style="list-style-type: none"> English Learner (EL) and low-income students in seat-based summer school need intensive instruction, language support, access to resources, and personalized guidance to meet college and career goals Remediation and credit recovery to address academic and socio-economic needs effectively <p>Scope: LEA-wide</p>	<p>progress towards college and career goals, and intensive instruction focused on academic gaps such as language support to address comprehension.</p> <p>Student Group Focus: EL, LI</p>	
2.11	<p>Action: Multi-Tiered System of Supports (MTSS): High School Supports</p> <p>Need: Increased access at school to counseling, mental health and academic supports.</p> <p>Scope: LEA-wide</p>	<p>Additional Full-Tim Equivalent (FTE) staff on high school sites to provide direct support to students.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	A-G Completion
2.12	<p>Action: Systematic Tiered Alignment of Interventions, Resources, and Supports (STAIRS)</p> <p>Need:</p>	<p>Support for site teams in developing their prevention and intervention programs, allocation of resources to sites, and tracking of interventions and data.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	Chronic Absenteeism, Attendance

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<ul style="list-style-type: none"> • Access to mental health supports and counseling • Increase supervision and safety on campus <p>Scope: LEA-wide</p>		
2.13	<p>Action: Summer Math Learning</p> <p>Need: Students performing below grade level standards in math.</p> <p>Scope: LEA-wide</p>	<p>Provide extended learning opportunities during summer for targeted student groups to accelerate growth towards math standards.</p> <p>Student Group Focus: EL, LI</p>	Math State Assessment
2.14	<p>Action: Integrated Math 1 Teachers High School</p> <p>Need: Students performing below grade level standards in math.</p> <p>Scope: LEA-wide</p>	<p>Provide professional learning opportunities focused on intervention strategies and resources, implementation of new curriculum, instructional strategies that meet the needs of all students, equitable grading practices, and network collaboration.</p> <p>Student Group Focus: EL, LI</p>	Math State Assessment
2.16	<p>Action: Student Support Services Mobile</p> <p>Need: Basic needs, school supplies, attendance support for homeless San Juan families.</p>	<p>Student Services vehicle that goes to school sites and San Juan events to distribute basic needs and school supplies such as backpacks, food, and attendance information.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	Chronic Absenteeism, Attendance

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
2.17	Action: Attendance Improvement Program Need: Basic needs, school supplies, attendance support for San Juan families. Scope: LEA-wide	Staff to attend attendance meetings, School Attendance Review Boards (SARBs), run attendance data, and provide incentives for students. Student Group Focus: EL, FY, LI, HM	Chronic Absenteeism, Attendance
2.18	Action: McKinney-Vento (MKV) Transportation Need: <ul style="list-style-type: none"> • Transportation to attend school • EL newcomers who may need transportation because of overload situations that occur throughout the year Scope: LEA-wide	Staffing to support communication and clerical work, and provide transportation to MKV students and qualifying English Learner (EL) newcomer students. Student Group Focus: EL (Newcomer), HM	Chronic Absenteeism, Attendance
2.19	Action: Arts/PE: Professional Learning Need: Increased attendance, engagement, and sense of belonging.	Provide professional learning opportunities focused on implementation of newly adopted standards, curriculum and instruction strategies that meet the needs of all students, equitable grading practices, and network collaboration.	Broad Course of Study (TK-5, 6-8, 9-12)

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide	Student Group Focus: EL, LI	
2.20	Action: Music Instrument Repair Need: Access to musical instruments to participate in school music program. Scope: LEA-wide	Provide instruments, equipment, materials, and supplies to students in need. Student Group Focus: EL, LI	Broad Course of Study (TK-5, 6-8, 9-12)
2.21	Action: Secondary Teacher on Special Assignment (TOSA): Math Need: English learners and low-income students in grades 6-12 require language support, culturally relevant instruction, equitable access to resources, strategies to reduce math anxiety, differentiated instruction, and access to high-quality instructional resources to succeed in math. Scope: Schoolwide	Math TOSA provide professional learning, mentorship, resources, and classroom support to teachers focused on student engagement, culturally relevant instruction, differentiation techniques, and methods to reduce math anxiety, build confidence and self-efficacy. Student Group Focus: EL, LI	Broad Course of Study (6-8, 9-12)
2.22	Action: Elementary Teachers on Special Assignment (TOSAs): English Language Arts (ELA) and Math	Elementary math and ELA TOSAs provide professional learning to support effective instructional strategies, differentiation techniques, and culturally relevant instruction, including	Required State: Broad Course of Study (TK-5)

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Need: Elementary-aged low-income and English Learner students face challenges in language arts and math, necessitating tailored support. Foundational skills in reading and early numeracy are pivotal. Customized language support, culturally relevant instruction, and differentiated teaching strategies are vital to their academic success.</p> <p>Scope: Schoolwide</p>	<p>support for early numeracy and foundational reading skills.</p> <p>Student Group Focus: EL, LI</p>	
2.24	<p>Action: Elementary Teachers on Special Assignments (TOSA): English Language Arts (ELA) and Math Secondary TOSA: Math</p> <p>Need: Elementary-aged low-income and English learner students in language arts and math need:</p> <ul style="list-style-type: none"> • Foundational skills in reading and early numeracy • Customized language support • Culturally relevant instruction • Differentiated teaching strategies <p>English learners and low-income students in grades 6-12 require:</p> <ul style="list-style-type: none"> • Language support • Culturally relevant instruction • Equitable access to resources • Strategies to reduce math anxiety • Differentiated instruction 	<p>Teachers on Special Assignments (TOSAs) to provide professional learning in math and ELA focused on effective instructional, differentiated, and culturally relevant instruction to support early numeracy and foundational reading skills. Also, provide mentorship, resources, and classroom support to address diverse student needs, reduce math anxiety, and foster confidence.</p> <p>Student Group Focus: EL, LI</p>	<p>Required State: Broad Course of Study (TK-5, 6-8, 9-12)</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<ul style="list-style-type: none"> Access to high-quality instructional resources to succeed in math <p>Scope: LEA-wide</p>		
2.25	<p>Action: Secondary Teachers on Special Assignments (TOSAs): English Language Arts (ELA) and Science</p> <p>Need: English learners and low-income students in grades 6-12 require:</p> <ul style="list-style-type: none"> Language support, culturally relevant instruction, and resource access in English/language arts and science Differentiated instruction, hands-on learning, and literacy support, especially in science <p>Scope: Schoolwide</p>	<p>Our secondary ELA and science TOSAs focus on professional learning and teacher support by:</p> <ul style="list-style-type: none"> Providing targeted professional learning in literacy strategies, content integration, and differentiation techniques to address the diverse needs of English learners and low-income students Offering ongoing mentorship, collaborative planning sessions, and access to resources <p>Student Group Focus: EL, LI</p>	Required State: Broad Course of Study (6-8, 9-12)
2.26	<p>Action: English Language Arts (ELA) and Math Program Specialists</p> <p>Need:</p> <ul style="list-style-type: none"> ELA and math support in both elementary and secondary 	<p>The Program Specialist positions:</p> <ul style="list-style-type: none"> Ensure alignment with standards and frameworks for many district initiatives Provide targeted professional learning for teachers in effective instructional strategies Facilitate the selection and implementation of evidence-based curricula and resources 	Broad Course of Study (TK-5, 6-8, 9-12)

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<ul style="list-style-type: none"> • ELA: Assistance with language acquisition, vocabulary development, and comprehension skills • Math: Extra help with foundational concepts, problem-solving strategies, and language support for mathematical understanding <p>Scope: LEA-wide</p>	<ul style="list-style-type: none"> • Foster collaboration among educators, offer differentiated support, and monitor student progress <p>Student Group Focus: EL, LI</p>	
2.28	<p>Action: Site-Based Counselor Ratio</p> <p>Need: Access to mental health supports, counseling, college and career readiness, and academic skill development.</p> <p>Scope: LEA-wide</p>	<p>Site-based school counselors to:</p> <ul style="list-style-type: none"> • Provide tier 1 intervention in college career, personal, social, and academic support • Lower ratios of site-based counselors • More exposure and intervention in tier 1 and tier 2 <p>Student Group Focus: EL, LI</p>	Middle School Dropout, Connectedness, A-G Completion, Graduation
2.29	<p>Action: District Supports for Continuous Improvement: Chronic Absenteeism, Graduation</p> <p>Need:</p> <ul style="list-style-type: none"> • Additional resources and support to address the needs of our EL, LI, FY, HM students, lowest performing student groups and schools • Access, usage, and shared understanding of data across the district 	<p>District Supports to improve student outcomes:</p> <ul style="list-style-type: none"> • Provide staffing, professional learning, coaching, mentorship, and supplies to support district/school staff with how to use data, design actions, monitor progress, engage educational partners, and allocate funds • Align School Plan for Student Achievement (SPSA) and Local Control and Accountability Plan (LCAP) with an emphasis on English Learners (EL), Low Income (LI), Foster Youth (FY), Homeless (HM), and student 	English Language Learner State Assessment, Math State Assessment, English Language Learner State Assessment, College and Career Indicator

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<ul style="list-style-type: none"> Analyzing data, understanding root causes, developing and implementing changes, and monitoring progress State requires that districts reserve 2% of the allocated funding for economic uncertainties <p>Scope: LEA-wide</p>	<p>groups/schools with "Red" Dashboard indicators</p> <ul style="list-style-type: none"> Develop and support implementation of Unified Insight Data Dashboard Provide Local Control Funding Formula (LCFF) supplemental site allocations Withhold required 2% of the state allocated funding for economic uncertainties Reduce practitioner-to-student ratios and opportunities for differentiated instruction <p>Student Group Focus: EL, FY, LI, HM, Lowest Performing</p>	
3.2	<p>Action: Care Solace</p> <p>Need: Increase access to mental health and counseling supports.</p> <p>Scope: LEA-wide</p>	<p>Care Solace provides a "concierge" service that assists students and families in navigating the mental health system to get access to care.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	Connectedness, Safety
3.3	<p>Action: Campus Supervision</p> <p>Need: Social-emotional support and supervision.</p> <p>Scope: LEA-wide</p>	<p>Campus recreation aides support students with peer conflict resolution and provide safety and supervision for students during non-instructional times during the school day.</p> <p>Student Group Focus: EL, LI</p>	Connectedness, Safety

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
3.5	Action: Conflict Mediation District Initiated Absences (DIAs) Need: Conflict resolution for sustainable school culture and climate. Scope: LEA-wide	Facilitate communication between staff members, resolve conflicts, and support a collaborative learning environment and healthy school culture. Student Group Focus: EL, LI	Parent and Family Engagement
3.6	Action: Site Administrator Support Need: School supervision. Scope: LEA-wide	Retired administrators to supervise students and staff on days when administrators are off campus. Student Group Focus: EL, LI	Connectedness, Safety
3.7	Action: Neighborhood Learning Project (NLP) / Academic Parent Teacher Teams (APTT) / Parent Teacher Home Visit Project (PTHVP) Need: Translation support, district/community resources, academic and social-emotional learning supports at home. Scope: LEA-wide	Supports for programs: <ul style="list-style-type: none"> • Translators to provide services at outreaches • Time cards for site and district staff who participate in outreaches after contracted hours • Site training for NLP, APTT, community asset mapping, parent-teacher home visits, and professional learning opportunities to deepen/expand initiatives Student Group Focus: EL, FY, LI, HM	Connectedness, Parent and Family Engagement
3.8	Action: FACE Mobile and Family Outreach	FACE Mobile and Family Outreach Supports:	Connectedness, Parent and Family Engagement

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Need:</p> <ul style="list-style-type: none"> Knowledge about district/community resources Academic/social-emotional learning supports at home Access to immediate resources without transportation/technology barrier Building of capacity with staff, families, and community partners <p>Scope: LEA-wide</p>	<ul style="list-style-type: none"> Full-time staff member to talk with families, determine needs and supports available, and connect them with district/community resources Purchasing of resources to help families with academic and social-emotional student support at home Items and materials to help reduce barriers and provide access to families who visit the FACE Mobile or other tabling outreach Professional learning for staff and families around the FACE Mobile, family engagement, and educational enrichment through outreach opportunities Time cards for site and district staff who participate in outreaches after contracted hours <p>Student Group Focus: EL, FY, LI, HM</p>	
3.9	<p>Action: Summer Family Camps</p> <p>Need:</p> <ul style="list-style-type: none"> Family engagement opportunities within the community Parent/family leadership Outdoor enrichment Culturally diverse experiences Group learning opportunities Knowledge about district/community resources and partnerships 	<p>Summer Family Camps Support:</p> <ul style="list-style-type: none"> Contracting with Sierra Nevada Journeys, Camp Winthers, and other community partners to help provide enrichment to families Time cards for site and district staff, including interpreters, who participate in these camps outside of contracted hours Materials and supplies for enrichment at the camps Transportation for families who need it to attend <p>Student Group Focus: EL, FY, LI, HM</p>	Connectedness, Parent and Family Engagement

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
3.11	Action: Multi-Tiered System of Supports (MTSS): Staffing for Low, Mid and High Density Sites Need: Access to mental health supports and counseling Scope: LEA-wide	School Social Workers provide direct services to identified students focused on: <ul style="list-style-type: none"> • Mental health support • Social skills instruction • Individual counseling • Referrals to outside agencies for identified needs of students and/or families Student Group Focus: EL, FY, LI, HM	Suspension
3.12	Action: Student Support Center Need: Access to mental health supports and counseling. Scope: LEA-wide	Staff focused on mental health, social skills, and counseling to provide supports to students as needed. Student Group Focus: EL, FY, LI, HM	Suspension, Connectedness
3.13	Action: Multi-Tiered System of Supports (MTSS): Program Management and Supervision Need: <ul style="list-style-type: none"> • Program management and supervision of employees to support students with academic, social-emotional learning, behavior, and 	MTTS department supports that include: <ul style="list-style-type: none"> • Administrator to develop and refine program, supervise employees, and collect data • Clerical staff to support program needs • Utilize SAEBRS universal screener to identify students who are at-risk in the areas of academics, behavior, and emotional well-being 	Suspension, Connectedness, Safety

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<ul style="list-style-type: none"> mental health supports and interventions • Increase effective interventions • Improve communication <p>Scope: LEA-wide</p>	<ul style="list-style-type: none"> • Utilize Unified Insights MTSS Dashboard to track interventions and supports provided to students <p>Student Group Focus: EL, FY, LI, HM</p>	
3.15	<p>Action: Additional Staffing for Safe Environments</p> <p>Need: Increase supervision and safety on campus.</p> <p>Scope: LEA-wide</p>	<p>Additional Full-Time Equivalent (FTE) provided to each site for smaller student-to-staff ratios during recess and passing periods, and to establish trusting relationships with students.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	Suspension, Expulsion, Connectedness, Safety
3.16	<p>Action: Support Center Leadership Team Stipends</p> <p>Need: Access to counseling, mental health, and academic support.</p> <p>Scope: LEA-wide</p>	<p>Student Support Center (SSC) leadership team to provide guidance and input into the professional learning for the Student Support Center team focused on providing direct supports and interventions to students.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	Suspension, Connectedness
3.17	<p>Action: Behavior and Systems Support</p> <p>Need:</p> <ul style="list-style-type: none"> • Increase access to mental health support 	<p>Board Certified Behavior Analysts (BCBA) to provide greater access to individualized supports for students who are struggling with regulation and behavior. BCBA and mental health teams will build a system for coordinated support for identified students. Coordinator will provide practitioners</p>	Connectedness, Safety

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<ul style="list-style-type: none"> • Increase interventions for behavior needs • Increase awareness of available supports <p>Scope: LEA-wide</p>	<p>direct support to ensure accuracy of intervention documentation and use of data in decision making.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	
3.18	<p>Action: Student Support Center</p> <p>Need: Access to mental health supports and counseling.</p> <p>Scope: LEA-wide</p>	<p>Staff to provide students with mental health, social skills, and counseling supports as needed.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	Suspension, Connectedness
3.19	<p>Action: Positive Behavioral Interventions and Supports (PBIS)/Social-Emotional Learning (SEL)/Restorative Practices</p> <p>Need: Create inclusive environments, promote healthy, safe and clean campuses, and improve student behavior.</p> <p>Scope: LEA-wide</p>	<p>Training, resources, and guidance for school site teams on how to build a comprehensive system focused on a continuum of positive behavior supports and structures.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	Suspension
3.20	Action: Navigate 360	Use Navigate 360 to provide individualized skill support to students and teach appropriate behavioral strategies. Use as an alternative	Connectedness, Safety

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Need:</p> <ul style="list-style-type: none"> Bullying and disruptive behavior Access to resources Current home suspension rates for low-income, foster youth, McKinney-Vento <p>Scope: LEA-wide</p>	<p>discipline tool to reduce home suspensions and exclusionary discipline.</p> <p>Student Group Focus: FY, LI, HM</p>	
3.22	<p>Action: San Juan Youth Voice Advocates (SJYVA)</p> <p>Need: Skill-building, leadership development, college/career readiness, student voice.</p> <p>Scope: LEA-wide</p>	<p>Skill-building and support to high school students for facilitation of listening sessions to increase student voice toward the district's Local Control and Accountability Plan (LCAP), including sessions focused on the needs of Hispanic/Latinx and African American/Black students.</p> <p>Student Group Focus: EL, LI</p>	Connectedness, Safety
3.24	<p>Action: School/Community Prevention Specialist</p> <p>Need: Support for programs that provide skill-building and leadership opportunities, increase student voice, and impact a positive, welcoming, and inclusive school culture.</p> <p>Scope: LEA-wide</p>	<p>School/Community Prevention Specialist supports program implementation and direct student support for San Juan Youth Voice Advocates, Where Everyone Belongs (WEB) peer mentor program, Black Student Unions, Leadership Series, and School Climate Teams.</p> <p>Student Group Focus: EL, LI</p>	Connectedness, Safety

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
3.27	<p>Action: Camp Kinder</p> <p>Need: Students with limited preschool or any structured school experience may need additional support in routines and procedures. Students also have limited resources for reading alongside a fluent reader as a model.</p> <p>Scope: LEA-wide</p>	<p>Camp Kinder provides nine instructional days for students to meet their incoming teacher, learn routines and procedures, and get support for success in the upcoming school year. Read Together books target foundational literacy skills such as, but not limited to Concepts about Print, Phonic Awareness, and fluency.</p> <p>Student Group Focus: EL, LI</p>	Suspension, Connectedness, Parent and Family Engagement
3.30	<p>Action: Cultivating Leaders</p> <p>Need: Address bias and conflict, increase communication, inclusion and cultural awareness.</p> <p>Scope: LEA-wide</p>	<p>Mentors and seminar topics address unconscious bias, communication, and navigating conflict through shared leadership, group facilitation, and reflection.</p> <p>Student Group Focus: EL, LI, SWD</p>	Connectedness
3.38	<p>Action: Ongoing Support for Newcomers</p> <p>Need:</p> <ul style="list-style-type: none"> • Diverse student groups are exposed to mainly western culture within the school system • Culturally relevant curriculum, activities, and climate is needed 	<p>Upon enrollment, staff personally reaches out to the families and links them to resources, primary language support, school supplies, and school orientations.</p> <p>Student Group Focus: EL (Newcomer), LI</p>	Connectedness, Parent and Family Engagement

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
3.40	Action: Safety Positions Need: <ul style="list-style-type: none"> • Improve safety, security, supervision, relationships, and connections with student groups • Reduce incidents of fighting, bullying, racism, and discrimination on campus • Increase inclusion, belonging and well-being of students and staff on campuses Scope: LEA-wide	School site safety positions to provide: <ul style="list-style-type: none"> • Transition support in between classes, connect with students during unstructured time, respond to and support staff when safety or social-emotional issues arise • Conflict resolution, de-escalation, restorative practices, Positive Behavioral Interventions and Supports (PBIS), building community relationships, and trauma-informed practices Student Group Focus: EL, LI	Suspension, Connectedness, Safety
3.41	Action: Vice Principals and Guest Teachers Need: <ul style="list-style-type: none"> • Social emotional and mental health support • Additional intervention • Stronger relationships with staff • Increase supervision and safety supports 	Vice Principals to proactively help students with problem-solving skills, build relationships with students and staff, support alternative discipline practices and restorative practices when students return from disciplinary action. Provide two additional dedicated guest teachers at Katherine Johnson Middle School who will remain at the site if all positions are filled for extra intervention, relationship building, and additional support during emergency situations. Student Group Focus: EL, LI	Suspension, Connectedness, Safety

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: Schoolwide		
3.43	Action: Pregnant/Parent Students Need: <ul style="list-style-type: none"> Basic needs such as food, housing, health care Language and education classes Career and job support Scope: LEA-wide	Early Head Start and Home Base staff: <ul style="list-style-type: none"> Screen and assess students to identify developmental activities to do at home Provide academic and socialization opportunities on campus to prepare students for classroom environment Provide a support system for pregnant teens and adults with children from birth to 3 years Accompany parents to community resources, school, health, and employment appointments Assist with pre-school enrollment Student Group Focus: EL, LI	Parent and Family Engagement
3.44	Action: Student Identity Need: <ul style="list-style-type: none"> Offer more clubs and variety of activities that are inclusive LGBTQ+ training for staff Increase gender neutral bathrooms and safer locker room spaces Increase Latinx clubs and events, and seek more student input Scope: LEA-wide	Student identity clubs and activities provides opportunities for student listening sessions to amplify student concerns and needs and provides more opportunities to celebrate intersectional identity. Student Group Focus: EL, LI	Connectedness, Safety

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
3.45	<p>Action: F.A.C.E. Parent/Family Support Ambassadors</p> <p>Need:</p> <ul style="list-style-type: none"> Helping to increase positive relationships between staff, students, and families Increase effective communication between staff, students, and families Support college/career preparation and high school graduation requirements awareness Increase family and community engagement at the secondary level Support a welcoming school environment for students and families Increase college/career preparation through career exploration, student clubs, and mentoring/guidance opportunities Facilitate a referral process for students to access school and district programs that support student academic progress and social-emotional wellness <p>Scope: LEA-wide</p>	<p>Parent/Family Support Ambassadors responsibilities:</p> <ul style="list-style-type: none"> Provide family outreach and communication regarding high school graduation and college/career readiness Participate in meetings and school events Communicate with families to increase knowledge of school, district, and community resources and programs Support with welcome calls, school tours, and welcoming new students and families Promote opportunities for family involvement, parent and student voice, and school-to-home partnerships Support facilitation of student clubs, student groups, parent groups, and family education classes/events Connect students and families to internal and external programs, resources, and tangible items as needed <p>Student Group Focus: EL, FY, LI, HM</p>	Parent and Family Engagement
3.46	<p>Action: Family Education and Leadership Development</p> <p>Need:</p>	<p>Family Education and Leadership Development staff responsibilities:</p> <ul style="list-style-type: none"> Develop family education workshops, classes, and programs 	Parent and Family Engagement

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<ul style="list-style-type: none"> • Provide opportunities for parents/guardians to attend workshops, classes, and conferences • Increase family engagement through workshops, outreach, and materials in different languages • Support parent voice, advocacy, and leadership development through programs and classes to learn about the school system • Provide targeted outreach strategies to connect families to resources and access to programs to learn how to support learning at home • Increase accessibility and participation in school and district events, programs, and advisory committees <p>Scope: LEA-wide</p>	<ul style="list-style-type: none"> • Collaborate with district departments and community-based organizations to offer programs that support parent leadership and learning about the school system • Support community outreach to increase family engagement and partnership • Work with school site teams to offer training, assistance, or guidance on family engagement best practices and initiatives • Help with the creation and coordination of workshops in different languages • Create opportunities to build the capacity of families' knowledge and confidence to encourage diverse representation from families in school and district committees • Provide programs that inform families about ways to engage in education through parent voice, volunteering, advocacy, etc. <p>Student Group Focus: EL, FY, LI, HM</p>	
3.47	<p>Action: Safety Support, Planning & Training</p> <p>Need:</p> <ul style="list-style-type: none"> • Improve safety and security of student groups • Reduce incidents of violence and improve sense of safety and well-being on campus 	<p>Safety positions to:</p> <ul style="list-style-type: none"> • Provide resources and guidance to assist and investigate school and online incidents involving threats of harm • Provide conflict resolution, de-escalation, restorative practices, Positive Behavioral Interventions and Supports (PBIS), and relationship-building • Provide instruction and monitor safety drills • Conduct site vulnerability and safety studies 	Safety

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<ul style="list-style-type: none"> Prepare and train student population to respond in event of campus safety incidents or disaster <p>Scope: LEA-wide</p>	Student Group Focus: EL, LI	
3.48	<p>Action: School Community and Family Partnerships</p> <p>Need:</p> <ul style="list-style-type: none"> Increased knowledge for staff and families of district and community partnerships Expanded site partnerships to help students academically and social-emotionally Expanded district partnerships to help fill gaps and reduce barriers for students, families, and staff Opportunities to connect partners together to provide a shared learning space and better align with district/community needs <p>Scope: LEA-wide</p>	Full-time coordinator to: <ul style="list-style-type: none"> Explore and vet partnerships and connect them with site and district opportunities Purchase resources and materials to help promote partnership initiatives Provide professional learning for staff, families, and community members around the power of partnerships Pilot partnership programs at sites based on targeted needs Create partnership events to help increase knowledge, access, and opportunities for sites, departments, and partners Oversee time cards for site and district staff who participate in partnership outreaches after contracted hours <p>Student Group Focus: EL, FY, LI, HM</p>	Connectedness, Parent and Family Engagement
3.49	<p>Action: San Juan Teacher Residency at Alder Graduate School of Education</p> <p>Need:</p>	Hire educators that look like the students we support. Provide support for residents and mentors such as professional learning, supplemental salary and benefits for residency facilitators, and supplies for mentor and resident seminars.	Credentialed Staffing

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<ul style="list-style-type: none"> Students need to see themselves in the professionals that serve them Need for multilingual students to be supported by multilingual educators <p>Scope: LEA-wide</p>	Student Group Focus: EL, LI	
3.50	<p>Action: New Teacher Induction and Peer Assistance and Review (PAR)</p> <p>Need: English learners and low-income students in classrooms with new or struggling teachers require: tailored language support, differentiated instruction, culturally responsive pedagogy, classroom management strategies, ongoing professional development, equitable access to resources, and collaborative support networks to meet their diverse needs effectively.</p> <p>Scope: LEA-wide</p>	<p>Induction and PAR programs:</p> <ul style="list-style-type: none"> Provide new and struggling teachers with ongoing support and mentorship from experienced educators tailored to the needs of English Learners (ELs) and low-income students Foster collaboration, professional growth, and instructional excellence Provide appropriate materials, technology, and support personnel to further enhance their effectiveness in meeting the needs of ELs and low-income students <p>Student Group Focus: EL, LI</p>	Credentialed Staffing

Limited Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being

provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
1.1	Action: Co-Teachers at Dyer Kelly Need: Language development, accelerated learning. Scope: Limited to Unduplicated Student Group(s)	Co-teachers to provide students more individualized learning and support, reduce ratio in classes, tailored instruction and feedback. Student Group Focus: EL	English Language Learner State Assessment, English Language Learner Reclassification
1.4	Action: Advance Placement/International Baccalaureate Test Fees Need: Financial barriers that limit equitable access to post secondary education, educational opportunities that support academic achievement, college readiness, and overall student success. Scope: Limited to Unduplicated Student Group(s)	Pay for test fees for low-income students. Student Group Focus: LI	College and Career Indicator
1.11	Action: Bilingual Instructional Assistants (BIAs) Need: Students currently in the EL program need additional support including but not limited to interpretation and translation in primary language of key concepts outside English Language Development (ELD).	BIAs provide primary language support to Emerging Bilinguals in core content classes outside of English Language Development classes using a variety of support models such as pull-out, push-in, and pre and post-teach. Student Group Focus: EL	ELA State Assessment, Math State Assessment, Science State Assessment, English Language Learner Reclassification

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	Scope: Limited to Unduplicated Student Group(s)		
1.12	Action: Before and Afterschool Tutoring Need: Emerging bilinguals need additional time either before school or after school to address key concepts in core subjects other than English Language Development (ELD). Scope: Limited to Unduplicated Student Group(s)	Bilingual Instructional Assistants (BIAs) provide before or after school tutoring around key concepts in core content other than English Language Development (ELD). Student Group Focus: EL	ELA State Assessment, Math State Assessment, Science State Assessment, English Language Learner Reclassification
1.13	Action: Online English Language Arts Intervention Program (Lexia) Need: Low income students may come to school with an academic language gap in comparison to other student groups. Scope: Limited to Unduplicated Student Group(s)	Lexia Core5 and Lexia Power Up address both academic language as well as literacy skills based on individual student need. Student Group Focus: LI	ELA State Assessment
1.14	Action: Camp Invention: Title sites Need: Additional support around academic language, science, technology, engineering, and math due to adverse effects of living in poverty. Scope:	Summer program provides hands-on vocabulary rich experiences for students to learn science, technology, and math concepts. Student Group Focus: LI	ELA State Assessment, Math State Assessment, Science State Assessment

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	Limited to Unduplicated Student Group(s)		
1.15	<p>Action: Camp Invention: Local Control Funding Formula (LCFF) sites</p> <p>Need: Additional support around academic language, science, technology, engineering, and math due to adverse effects of living in poverty.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Summer program provides hands-on vocabulary rich experiences for students to learn science, technology, and math concepts.</p> <p>Student Group Focus: LI</p>	ELA State Assessment, Math State Assessment, Science State Assessment
1.20	<p>Action: Integrated and Designated English Language Development (ELD) Professional Learning</p> <p>Need: Improve and increase support for ELD.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Increase professional learning opportunities for teachers focused on Systematic ELD connected to the ELD standards and framework.</p> <p>Student Group Focus: EL</p>	English Language Learner State Assessment, English Language Learner Reclassification Rate
1.21	<p>Action: Designated English Language Development (ELD) Staff</p> <p>Need: Use evidence based strategies and curriculum in English development classes.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Designated ELD classes use curriculum and instructional strategies tailored to the proficiency levels and language acquisition stages of English Learner (EL) students.</p> <p>Student Group Focus: EL</p>	English Language Learner State Assessment, English Language Learner Reclassification Rate

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
1.22	<p>Action: English Language Development (ELD) Staff Coaching</p> <p>Need:</p> <ul style="list-style-type: none"> • Increase group learning opportunities • Use a variety of teaching methods • Increase classroom support • Provide adequate scaffolds to improve and increase engagement in ELD • Provide more hands-on learning opportunities <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Staff to provide personalized support to teachers of English Learner (EL) students including 1:1 coaching, mentorship, establishing cohorts, and modeling lessons.</p> <p>Student Group Focus: EL</p>	English Language Learner State Assessment, English Language Learner Reclassification Rate
1.23	<p>Action: English Language Proficiency Assessments for California (ELPAC) and English Learner (EL) Services Support</p> <p>Need:</p> <ul style="list-style-type: none"> • Increase support for EL students • Support to understand the American school system • Keep parents informed <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Oversee EL compliance (Reclassified Fluent English Proficient, follow-ups) and ELPAC training and administration district-wide.</p> <p>Student Group Focus: EL</p>	English Language Learner State Assessment, English Language Learner Reclassification Rate
1.24	Action:	Manage state and local student information systems, update and share English Learner (EL)	English Language Learner State Assessment, English

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	<p>English Language Development (ELD) Clerical Staff</p> <p>Need:</p> <ul style="list-style-type: none"> • Improve communications with English Learner (EL) families • Help families understand the American school system <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>data with staff, engage families, and support the enrollment and transfer process.</p> <p>Student Group Focus: EL</p>	Language Learner Reclassification Rate
1.25	<p>Action: English Learner (EL) Awareness and Communication</p> <p>Need: An increasing number of ELs are not achieving English language proficiency within a reasonable period of time so that they can access and participate in educational programs comparable to their non-EL peers. Awareness and communication is one of the factors contributing to this result.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Provide students, families, and staff with knowledge and vocabulary around English Language Development (i.e. process, purpose, pathway, options, meaning).</p> <p>Student Group Focus: EL (LTEL)</p>	English Language Learner State Assessment, English Language Learner Reclassification Rate
1.26	<p>Action: Multi-Lingual Learners: Language Acquisition</p> <p>Need:</p>	<p>Staff coordinates programs to engage students in acquiring English and meeting academic standards.</p> <p>Student Group Focus: EL</p>	English Language Learner Reclassification

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	<p>Mastering English assists students in meeting academic standards in American schools and accessing college and career opportunities.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>		
1.27	<p>Action: Accelerating Reclassification: Long-Term English Learner (LTEL)</p> <p>Need: LTEL students need to meet English Language Proficiency Assessments for California (ELPAC) requirements to be considered fully English proficient.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Staff coordinates programs to engage students in reading, writing, listening, and speaking in English.</p> <p>Student Group Focus: EL (LTEL)</p>	English Language Learner Reclassification, A-G Completion
1.31	<p>Action: State Seal of Civic Engagement and Civic Education</p> <p>Need: Low Income: <ul style="list-style-type: none"> • Limited access to extracurricular activities, volunteer opportunities, and civic engagement initiatives due to financial constraints or lack of transportation • Challenges related to awareness of community issues, as their focus may be on immediate concerns such as basic needs and financial stability </p>	<p>Youth Participatory Action Research (YPAR) training, Sacramento County Office of Education (SCOE) Civics Partnership, Mock Trial, Voter Education, and Civic Summit will provide teachers with collaboration time, knowledge, and skills to facilitate interdisciplinary student-led research projects that address issues relevant to their community.</p> <p>Student Group Focus: LI</p>	College and Career Indicator pending addition to the dashboard.

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	Scope: Limited to Unduplicated Student Group(s)		
1.34	Action: World language proficiency validation Need: Opportunities for English Learners (ELs) to meet the College and Career World Language and Seal of Biliteracy requirements. Scope: Limited to Unduplicated Student Group(s)	Provide students who are or were at one time designated as English learners (EL) the opportunity to: <ul style="list-style-type: none"> • Meet the college and career ready graduation requirements in world languages through the language skills they already have due to their backgrounds • Have their home language validated for the world languages portion of the Seal of Biliteracy requirements <p>Student Group Focus: EL</p>	A-G Completion
1.38	Action: Advance Placement and Counselor Summer Training Need: Access to college/career and rigorous courses. Scope: Limited to Unduplicated Student Group(s)	College board summer registration fees for Advance Placement (AP) summer training and fees only for counselor registrations for training to support college and career. Student Group Focus: EL	College and Career Indicators (AP or IB Exam Performance)
2.2	Action: Tutoring for Foster Youth (FY) Need: Tutoring. Scope:	Teachers to provide tutoring for FY students to accelerate learning in primary grades and credit recovery in grades 11 and 12. Student Group Focus: FY	Graduation Rate, Attendance

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	Limited to Unduplicated Student Group(s)		
2.3	Action: Credit Recovery for Foster Youth (FY) Need: Credit recovery. Scope: Limited to Unduplicated Student Group(s)	Counselors to meet with FY students to assess credits earned and credits needed to meet graduation requirements. Student Group Focus: FY	Graduation Rate
2.4	Action: Foster Youth (FY) Student Lists Need: Auditing FY district and out of district student lists for accuracy. Scope: Limited to Unduplicated Student Group(s)	Staff to audit student lists of current and former FY students to ensure qualifying students receive services and accuracy of data. Student Group Focus: FY	Graduation Rate
2.5	Action: Foster Youth (FY) Advocacy Need: Resources for FY students (alternative school sites support, enrollments, advocacy, and communication between home and school). Independent Living Program (ILP) case management, student school visits, social-emotional support, staffing of student caseload with other FY staff, support contact to County, Sacramento County Office of Education (SCOE), and other community partners. Scope:	Social worker and school community worker to meet with county workers, students, and caregivers to provide resources to students entering, leaving, and attending the district. Student Group Focus: FY	Graduation Rate, Attendance

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	Limited to Unduplicated Student Group(s)		
2.15	<p>Action: McKinney-Vento (MKV) Wraparound Services</p> <p>Need: Basic needs, school supplies, attendance support for homeless San Juan families.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Staff, basic needs, and schools supplies to:</p> <ul style="list-style-type: none"> • Conduct home visits • Hold monthly food distribution • Give access to food closet for families <p>Student Group Focus: HM</p>	Chronic Absenteeism, Attendance
2.27	<p>Action: Instructional Technology</p> <p>Need:</p> <ul style="list-style-type: none"> • Translated materials/translation tools and communication • Language resources • Family engagement • Differentiated teaching and learning methods • Access for students with disabilities to the same academic content <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Instructional technology to provide:</p> <ul style="list-style-type: none"> • Translation tools and language resources for English Learner (EL) population • Translated materials and communications from teachers to families • Supports and resources for ELs and students receiving special education services to ensure inclusion and access to the same academic content • Interactive teaching methods for diverse learning styles <p>Student Group Focus: EL, SWD</p>	High School Dropout Rate, Middle School Dropout Rate, Graduation Rate
3.1	<p>Action: Foster Youth Advocacy</p> <p>Need: Resources and case management for foster youth including: connecting resource families</p>	<p>School community worker and foster youth social worker to meet with foster youth students at school site and serve as advocate as it relates to the school site and county agencies.</p> <p>Student Group Focus: FY</p>	Connectedness, Parent and Family Engagement

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	<p>with transportation, tutoring, assisting with enrollments, job applications, Individualized Education Program (IEP) meetings, emancipation advocacy meetings, etc.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>		
3.4	<p>Action: Title 1 Vice Principals (K-8)</p> <p>Need: Problem solving skills, social-emotional support, relationships with staff.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Vice principals to proactively help students with problem solving skills, building relationships with students and staff, and support alternative discipline practices and restorative practices when students return from disciplinary action.</p> <p>Student Group Focus: LI</p>	Suspension, Connectedness, Safety
3.10	<p>Action: Adult Education: English as a Second Language (ESL)</p> <p>Need:</p> <ul style="list-style-type: none"> • Adults in ESL classes require contextual, culturally sensitive instruction, individualized learning, and flexible scheduling • Childcare services for parents to enable greater class attendance • Language acquisition support and inclusivity for adult learners balancing family responsibilities with their education 	<p>Offer culturally sensitive, flexible ESL classes with individualized instruction and accessible childcare services.</p> <p>Student Group Focus: EL</p>	Parent and Family Engagement

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	Scope: Limited to Unduplicated Student Group(s)		
3.14	Action: Vision to Learn Need: Access to basic health resources. Scope: Limited to Unduplicated Student Group(s)	Partnership with outside agency to provide vision screening, follow-up exams, glasses prescriptions, and glasses to students as needed. Student Group Focus: LI	Connectedness
3.21	Action: Where Everybody Belongs (WEB) Peer Mentor Program Need: Skill-building, leadership development, college/career readiness, welcoming and safe school culture, connectedness to school. Scope: Limited to Unduplicated Student Group(s)	Enhance student leadership, facilitation and community-building skills. Peer Mentors provide incoming 6th graders/new students a welcoming environment and connections to school. Student Group Focus: LI	Connectedness, Safety
3.23	Action: Black Student Unions (BSUs) Need: Skill-building, leadership development, welcoming and safe school culture, connectedness to school, and cultural relevancy. Scope: Limited to Unduplicated Student Group(s)	Support, consultation, and resources to staff advisors and student leaders for developing or enhancing their site-based Black Student Union. Build connections through a districtwide BSU Community of Belonging. Student Group Focus: LI	Connectedness, Safety

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
3.25	<p>Action: Leadership Workshop Series</p> <p>Need: Skill-building, leadership development, college/career readiness, student voice, welcoming and safe school culture, connectedness to school cultural awareness.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Leadership Workshop Series builds student leadership and skill-building through a series of workshops.</p> <p>Student Group Focus: LI</p>	Connectedness
3.26	<p>Action: Student School Climate Teams</p> <p>Need: Skill-building, leadership development, college/career readiness, student voice, connectedness.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Student School Climate Teams provide student training and skill-building to support a positive school climate through data collection, action planning and implementation, and staff presentations.</p> <p>Student Group Focus: LI</p>	Connectedness, Safety
3.28	<p>Action: Substance Abuse Prevention Support</p> <p>Need: Increased access to bullying prevention programs, curriculum, training and resources for parents and students.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Prevention Program Specialist provides professional development, curriculum, presentations, workshops, and resources for staff, students and parents.</p> <p>Student Group Focus: LI</p>	Connectedness, Safety
3.29	Action:	Prevention Program Specialist provides professional development, curriculum,	Connectedness, Safety

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	<p>Bullying Prevention Including Safe School Ambassadors and Safe School Buddies</p> <p>Need: Increased access to substance abuse prevention programs, curriculum, training, and resources for parents and students.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>presentations, workshops, and resources for staff, students, and parents.</p> <p>Student Group Focus: LI</p>	
3.35	<p>Action: Enrollment Center Counselor</p> <p>Need:</p> <ul style="list-style-type: none"> • Provide newcomer student support for college preparatory • Improve counselor support and availability <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Enhance support for newcomer students at the time of enrollment, improve communication channels for students/families, provide tailored support and tentative English Language Development (ELD) placement, one-on-one counseling, and access to multilingual resources.</p> <p>Student Group Focus: EL (Newcomer)</p>	Connectedness, Parent and Family Engagement
3.36	<p>Action: Translation and Interpretation</p> <p>Need:</p> <ul style="list-style-type: none"> • Students and student families have a primary language other than English • Communication in home language • Enrollment of Newcomers has increased 2000 students from 2022-23 to 2023-24 	<p>Provide information and communicate to students and families in home language.</p> <p>Student Group Focus: EL</p>	Connectedness, Parent and Family Engagement

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	<ul style="list-style-type: none"> The increased cost of using outside vendors is rising Sites are requesting faster turnaround time from date of request to fulfillment <p>Scope: Limited to Unduplicated Student Group(s)</p>		
3.37	<p>Action: Support for Newcomers and Culturally Relevant Engagement</p> <p>Need:</p> <ul style="list-style-type: none"> Newcomers navigating the complex American school system The financial burden of arriving in a new country without the ability to work creates a hardship <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Assist families in understanding the American school system and engage them in activities that promote student's academic progress. Provide school supplies and Chromebooks for access to critical needs related to translation, resources, classroom, and research.</p> <p>Student Group Focus: EL (Newcomer)</p>	Connectedness, Parent and Family Engagement
3.39	<p>Action: American Indian Education Program Grant Management</p> <p>Need:</p> <ul style="list-style-type: none"> Culturally relevant educational experiences for students enrolled in the American Indian Education Program 	<p>The administrator of the program coordinates activities for students/families, acts as a liaison between parents, school sites and the district office, and manages grant compliance.</p> <p>Student Group Focus: LI</p>	Connectedness, Parent and Family Engagement

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	<ul style="list-style-type: none"> • Connection to heritage often missing in traditional school settings <p>Scope: Limited to Unduplicated Student Group(s)</p>		
3.42	<p>Action: Enhance School Culture and Climate - Encina</p> <p>Need:</p> <ul style="list-style-type: none"> • Access to graduation, activities, and athletics being impacted by lack of fundraising, ticket sales, and costs • Additional campus supervision <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Provide additional campus supervision, resources, materials, and supplies to increase student safety and access to graduation, school, and athletic opportunities at Encina Preparatory High.</p> <p>Student Group Focus: LI</p>	Connectedness, Safety

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

N/A

Additional Concentration Grant Funding

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

Concentration grant funds will be used to improve working conditions for staff, learning conditions for students, stabilize staffing at highest-need schools to maintain continuity of learning, and promote increased opportunities for differentiated instruction. A pilot will be implemented with six of San Juan Unified's highest-density schools in secondary and K-8. These schools include Encina Preparatory High, San Juan High, Arcade Fundamental Middle, Katherine Johnson Middle, Starr King K-8, and Kingswood K-8.

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	1/49	1/30
Staff-to-student ratio of certificated staff providing direct services to students	1/21	1/19

2024-25 Total Expenditures Table

LCAP Year		1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals		\$402,334,093.00	\$64,604,798.00	16.058%	2.504%	18.562%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$75,925,567.00	\$9,470,437.00	\$320,366.00	\$4,665,641.00	\$90,382,011.00	\$72,893,015.00	\$17,488,996.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Co-Teachers at Dyer Kelly	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	Specific Schools: Dyer Kelly	On-going	\$237,577.00	\$0.00	\$237,577.00				\$237,577.00
1	1.2	Elementary K-8 Director	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	Elementary K-8	On-going	\$300,789.00	\$0.00	\$300,789.00				\$300,789.00
1	1.3	College Career Readiness Counseling	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	\$291,887.00	\$0.00	\$291,887.00				\$291,887.00
1	1.4	Advance Placement/International Baccalaureate Test Fees	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	9-12	On-going	\$0.00	\$70,000.00	\$70,000.00				\$70,000.00
1	1.5	College/Career Center Technicians	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	\$307,297.00	\$0.00	\$307,297.00				\$307,297.00
1	1.6	Dual Enrollment Textbooks	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	\$0.00	\$125,000.00	\$125,000.00				\$125,000.00
1	1.7	Advancement Via Individual	English Learners Low	Yes	LEA-wide	English Learners	6-12	On-going	\$1,642,241.00	\$341,349.00	\$1,983,590.00				\$1,983,590.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
		Determination (AVID)	Income			Low Income									
1	1.8	Career Technical Education (CTE)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	\$2,635,000.00	\$1,359,872.00	\$1,621,261.00	\$1,884,062.00		\$489,549.00	\$3,994,872.00
1	1.9	Multi-Tiered System of Supports (MTSS): Academic Interventions	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$550,010.00	\$7,300.00	\$557,310.00				\$557,310.00
1	1.10	Center for Teacher Support Induction	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$1,462,462.00	\$0.00				\$1,462,462.00	\$1,462,462.00
1	1.11	Bilingual Instructional Assistants (BIAs)	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	\$3,209,832.00	\$0.00	\$3,209,832.00				\$3,209,832.00
1	1.12	Before and Afterschool Tutoring	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	\$378,188.00	\$0.00	\$378,188.00				\$378,188.00
1	1.13	Online English Language Arts Intervention Program (Lexia)	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	On-going	\$183,723.00	\$232,277.00	\$416,000.00				\$416,000.00
1	1.14	Camp Invention: Title sites	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	1-6	On-going	\$298,545.00	\$297,222.00	\$100,000.00			\$495,767.00	\$595,767.00
1	1.15	Camp Invention: Local Control Funding Formula (LCFF) sites	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	1-6	On-going	\$367,485.00	\$232,515.00	\$600,000.00				\$600,000.00
1	1.16	Equal Opportunity Schools (EOS)	English Learners Low	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$0.00	\$257,000.00	\$257,000.00				\$257,000.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
			Income												
1	1.17	iReady License, Professional Development, and Implementation Support	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$0.00	\$563,379.00	\$563,379.00				\$563,379.00
1	1.18	Professional Learning and Implementation of Math Programs	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$445,870.00	\$155,765.00	\$601,635.00				\$601,635.00
1	1.19	Math Support for Grades 6-8	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-9	On-going	\$622,825.00	\$0.00	\$622,825.00				\$622,825.00
1	1.20	Integrated and Designated English Language Development (ELD) Professional Learning	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	\$110,910.00	\$75,000.00	\$185,910.00				\$185,910.00
1	1.21	Designated English Language Development (ELD) Staff	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	\$12,610,000.00	\$2,455.00	\$12,612,455.00				\$12,612,455.00
1	1.22	English Language Development (ELD) Staff Coaching	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	\$464,256.00	\$0.00	\$296,374.00			\$167,882.00	\$464,256.00
1	1.23	English Language Proficiency Assessments for California (ELPAC) and English Learner (EL) Services Support	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	\$551,430.00	\$63,380.00	\$614,810.00				\$614,810.00
1	1.24	English Language Development	English Learners	Yes	Limited to Unduplicated Student	English Learners	All Schools	On-going	\$420,782.00	\$2,500.00	\$423,282.00				\$423,282.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
		(ELD) Clerical Staff			Group(s)										
1	1.25	English Learner (EL) Awareness and Communication	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going							
1	1.26	Multi-Lingual Learners: Language Acquisition	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	\$74,268.00	\$732.00	\$75,000.00				\$75,000.00
1	1.27	Accelerating Reclassification: Long-Term English Learner (LTEL)	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	\$50,000.00	\$0.00	\$50,000.00				\$50,000.00
1	1.28	K-2 Reading Difficulty Screener	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	K-2	On-going	\$1,236.00	\$21,764.00	\$23,000.00				\$23,000.00
1	1.29	Elementary Literacy Professional Learning	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	TK-5	On-going	\$80,796.00	\$96,704.00	\$177,500.00				\$177,500.00
1	1.30	Secondary Literacy Professional Learning	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-12	On-going	\$44,462.00	\$60,313.00	\$104,775.00				\$104,775.00
1	1.31	State Seal of Civic Engagement and Civic Education	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	9-12	On-going	\$0.00	\$16,663.00	\$16,663.00				\$16,663.00
1	1.32	Strategic Literacy Plans	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$233,600.00	\$233,600.00	\$467,200.00				\$467,200.00
1	1.33	Director, Secondary (50%)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-12	On-going	\$117,801.00	\$0.00	\$117,801.00				\$117,801.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.34	World language proficiency validation	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	9-12	On-going	\$0.00	\$5,000.00			\$5,000.00		\$5,000.00
1	1.35	Equitable Access and Outcomes	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	\$6,385.00	\$19,661.00	\$26,046.00				\$26,046.00
1	1.36	System of Professional Growth (SPG) Training of Participants and New Facilitators	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$1,885,938.00	\$57,478.00	\$1,943,416.00				\$1,943,416.00
1	1.37	Next Generation Science Standards (NGSS)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	TK-6	On-going	\$188,942.00	\$25,893.00	\$214,835.00				\$214,835.00
1	1.38	Advance Placement and Counselor Summer Training	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	10-12	On-going	\$0.00	\$15,300.00	\$15,300.00				\$15,300.00
1	1.39	Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMS QT), Cash for College Events	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	10-12	On-going	\$0.00	\$92,790.00	\$92,790.00				\$92,790.00
1	1.40	Naviance Support/6th Grade Program	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	K-6	On-going	\$0.00	\$20,000.00	\$20,000.00				\$20,000.00
1	1.41	District Supports for Continuous Improvement : English Language Arts, Mathematics,	Lowest Performing English Learners Foster Youth Low	No Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$2,106,377.00	\$2,099,827.00	\$4,206,204.00				\$4,206,204.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
		English Learner Progress, College/Career	Income												
2	2.1	Immunization Clinic	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$38,900.00	\$1,100.00	\$40,000.00				\$40,000.00
2	2.2	Tutoring for Foster Youth (FY)	Foster Youth	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	K-12	On-going	\$170,855.00	\$0.00	\$170,855.00				\$170,855.00
2	2.3	Credit Recovery for Foster Youth (FY)	Foster Youth	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	9-12	On-going	\$1,246,104.00	\$80,000.00	\$898,644.00			\$427,460.00	\$1,326,104.00
2	2.4	Foster Youth (FY) Student Lists	Foster Youth	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	On-going	\$10,985.00	\$0.00	\$10,985.00				\$10,985.00
2	2.5	Foster Youth (FY) Advocacy	Foster Youth	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	On-going	\$7,000.00	\$3,000.00	\$10,000.00				\$10,000.00
2	2.6	La Entrada Alternative Continuation School	English Learners Low Income	Yes	Schoolwide	English Learners Low Income	Specific Schools: La Entrada Continuation High School	On-going	\$1,139,594.00	\$44,577.00	\$1,184,171.00				\$1,184,171.00
2	2.7	Credit Recovery	English Learners Low Income	Yes	Schoolwide	English Learners Low Income	9-12	On-going	\$502,392.00	\$0.00	\$502,392.00				\$502,392.00
2	2.8	Summer School: Extended Year	English Learners Low Income	Yes	Schoolwide	English Learners Low Income	9-12	On-going	\$75,000.00	\$0.00	\$75,000.00				\$75,000.00
2	2.9	Summer School: Independent Study	English Learners Low	Yes	LEA-wide	English Learners Low Income	9-12	On-going	\$100,000.00	\$0.00	\$100,000.00				\$100,000.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
			Income												
2	2.10	Summer School: Seat Based	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	\$125,000.00	\$0.00	\$125,000.00				\$125,000.00
2	2.11	Multi-Tiered System of Supports (MTSS): High School Supports	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	9-12	On-going	\$388,583.00	\$0.00	\$388,583.00				\$388,583.00
2	2.12	Systematic Tiered Alignment of Interventions, Resources, and Supports (STAIRS)	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$19,613.00	\$36,287.00	\$55,900.00				\$55,900.00
2	2.13	Summer Math Learning	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$50,000.00	\$22,950.00	\$72,950.00				\$72,950.00
2	2.14	Integrated Math 1 Teachers High School	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	\$578,117.00	\$0.00	\$578,117.00				\$578,117.00
2	2.15	McKinney-Vento (MKV) Wraparound Services	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	On-going	\$97,083.00	\$0.00	\$97,083.00				\$97,083.00
2	2.16	Student Support Services Mobile	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$20,000.00	\$20,000.00				\$20,000.00
2	2.17	Attendance Improvement Program	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$416,897.00	\$49,330.00	\$466,227.00				\$466,227.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	2.18	McKinney-Vento (MKV) Transportation	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$79,636.00	\$920,364.00	\$1,000,000.00				\$1,000,000.00
2	2.19	Arts/PE: Professional Learning	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$0.00	\$10,000.00	\$10,000.00				\$10,000.00
2	2.20	Music Instrument Repair	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$0.00	\$51,462.00	\$51,462.00				\$51,462.00
2	2.21	Secondary Teacher on Special Assignment (TOSA): Math	English Learners Low Income	Yes	Schoolwide	English Learners Low Income	6-12	On-going	\$80,012.00	\$0.00	\$80,012.00				\$80,012.00
2	2.22	Elementary Teachers on Special Assignment (TOSAs): English Language Arts (ELA) and Math	English Learners Low Income	Yes	Schoolwide	English Learners Low Income	TK-5	On-going	\$147,457.00	\$0.00	\$147,457.00				\$147,457.00
2	2.23	Science Program Specialist	All	No				On-going	\$208,560.00	\$0.00	\$208,560.00				\$208,560.00
2	2.24	Elementary Teachers on Special Assignments (TOSA): English Language Arts (ELA) and Math Secondary TOSA: Math	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$227,467.00	\$0.00				\$227,467.00	\$227,467.00
2	2.25	Secondary Teachers on Special Assignments (TOSAs): English Language	English Learners Low Income	Yes	Schoolwide	English Learners Low Income	6-12	On-going	\$300,404.00	\$0.00	\$300,404.00				\$300,404.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
		Arts (ELA) and Science													
2	2.26	English Language Arts (ELA) and Math Program Specialists	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$372,547.00	\$0.00	\$372,547.00				\$372,547.00
2	2.27	Instructional Technology	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	\$23,400.00	\$312,747.00	\$336,147.00				\$336,147.00
2	2.28	Site-Based Counselor Ratio	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-12	On-going	\$2,099,056.00	\$0.00	\$2,099,056.00				\$2,099,056.00
2	2.29	District Supports for Continuous Improvement : Chronic Absenteeism , Graduation	Lowest Performing English Learners Foster Youth Low Income	No Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$2,099,827.00	\$2,106,377.00	\$4,206,204.00				\$4,206,204.00
3	3.1	Foster Youth Advocacy	Foster Youth	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	On-going	\$96,097.00	\$3,902.00			\$99,999.00		\$99,999.00
3	3.2	Care Solace	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$0.00	\$107,000.00	\$107,000.00				\$107,000.00
3	3.3	Campus Supervision	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	K-8	On-going	\$378,900.00	\$0.00	\$378,900.00				\$378,900.00
3	3.4	Title 1 Vice Principals (K-8)	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	K-8	On-going	\$1,677,737.00	\$0.00	\$1,677,737.00				\$1,677,737.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
3	3.5	Conflict Mediation District Initiated Absences (DIAs)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$25,000.00	\$0.00	\$25,000.00				\$25,000.00
3	3.6	Site Administrat or Support	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$60,000.00	\$0.00	\$60,000.00				\$60,000.00
3	3.7	Neighborhood Learning Project (NLP) / Academic Parent Teacher Teams (APTT) / Parent Teacher Home Visit Project (PTHVP)	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$7,593.00	\$32,405.00	\$39,998.00				\$39,998.00
3	3.8	FACE Mobile and Family Outreach	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$206,251.00	\$93,749.00	\$300,000.00				\$300,000.00
3	3.9	Summer Family Camps	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$2,558.00	\$97,442.00	\$100,000.00				\$100,000.00
3	3.10	Adult Education: English as a Second Language (ESL)	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	English Learner adult education	On-going	\$107,555.00	\$0.00	\$107,555.00				\$107,555.00
3	3.11	Multi-Tiered System of Supports (MTSS): Staffing for Low, Mid and High Density Sites	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$365,695.00	\$0.00	\$365,695.00				\$365,695.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
3	3.12	Student Support Center	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$99,203.00	\$0.00				\$99,203.00	\$99,203.00
3	3.13	Multi-Tiered System of Supports (MTSS): Program Management and Supervision	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$350,700.00	\$0.00			\$215,367.00	\$135,333.00	\$350,700.00
3	3.14	Vision to Learn	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	On-going	\$0.00	\$250,000.00	\$250,000.00				\$250,000.00
3	3.15	Additional Staffing for Safe Environments	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$2,767,120.00	\$0.00	\$2,767,120.00				\$2,767,120.00
3	3.16	Support Center Leadership Team Stipends	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$12,499.00	\$0.00	\$12,499.00				\$12,499.00
3	3.17	Behavior and Systems Support	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$329,232.00	\$0.00	\$329,232.00				\$329,232.00
3	3.18	Student Support Center	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$4,925,265.00	\$336,014.00	\$5,261,279.00				\$5,261,279.00
3	3.19	Positive Behavioral Interventions and Supports	English Learners Foster Youth	Yes	LEA-wide	English Learners Foster Youth	All Schools	On-going	\$217,596.00	\$76,216.00	\$98,483.00			\$195,329.00	\$293,812.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
		(PBIS)/Social-Emotional Learning (SEL)/Restorative Practices	Low Income			Low Income									
3	3.20	Navigate 360	Foster Youth Low Income	Yes	LEA-wide	Foster Youth Low Income	All Schools	On-going	\$0.00	\$140,000.00	\$140,000.00				\$140,000.00
3	3.21	Where Everybody Belongs (WEB) Peer Mentor Program	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	Grade 8	On-going	\$22,251.00	\$17,749.00	\$40,000.00				\$40,000.00
3	3.22	San Juan Youth Voice Advocates (SJYVA)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	\$7,237.00	\$7,763.00	\$15,000.00				\$15,000.00
3	3.23	Black Student Unions (BSUs)	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	6-12	On-going	\$4,789.00	\$58,211.00	\$63,000.00				\$63,000.00
3	3.24	School/Community Prevention Specialist	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-12	On-going	\$180,484.00	\$0.00	\$180,484.00				\$180,484.00
3	3.25	Leadership Workshop Series	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	6-12	On-going	\$0.00	\$8,000.00	\$8,000.00				\$8,000.00
3	3.26	Student School Climate Teams	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	9-12	On-going	\$0.00	\$5,750.00	\$5,750.00				\$5,750.00
3	3.27	Camp Kinder	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	Pre-K	On-going	\$202,812.00	\$161,674.00	\$81,540.00			\$282,946.00	\$364,486.00
3	3.28	Substance Abuse Prevention Support	Low Income	Yes	Limited to Unduplicated Student	Low Income	All Schools	On-going	\$135,147.00	\$12,385.00	\$147,532.00				\$147,532.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
					Group(s)										
3	3.29	Bullying Prevention Including Safe School Ambassadors and Safe School Buddies	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	On-going	\$100,104.00	\$138,902.00	\$239,006.00				\$239,006.00
3	3.30	Cultivating Leaders	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$243,431.00	\$92,830.00	\$336,261.00				\$336,261.00
3	3.31	Inclusive Practices	Students with Disabilities	No				On-going	\$88,140.00	\$31,860.00	\$20,000.00	\$100,000.00			\$120,000.00
3	3.32	General Education Enrollment	Students with Disabilities	No				On-going							
3	3.33	Behavior Support Assistants	Students with Disabilities	No				On-going	\$494,320.00	\$0.00	\$494,320.00				\$494,320.00
3	3.34	Additional Hours for Instructional Assistants (IAs) to Support Students with Special Needs	Students with Disabilities	No				On-going	\$299,132.00	\$0.00	\$299,132.00				\$299,132.00
3	3.35	Enrollment Center Counselor	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	\$98,000.00	\$0.00	\$98,000.00				\$98,000.00
3	3.36	Translation and Interpretation	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	\$1,080,862.00	\$149,275.00	\$582,112.00			\$648,025.00	\$1,230,137.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
3	3.37	Support for Newcomers and Culturally Relevant Engagement	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	\$201,428.00	\$140,208.00	\$45,000.00	\$296,636.00			\$341,636.00
3	3.38	Ongoing Support for Newcomers	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$1,450,000.00	\$0.00	\$1,450,000.00				\$1,450,000.00
3	3.39	American Indian Education Program Grant Management	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	On-going	\$20,508.00	\$13,710.00				\$34,218.00	\$34,218.00
3	3.40	Safety Positions	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$561,939.00	\$0.00	\$561,939.00				\$561,939.00
3	3.41	Vice Principals and Guest Teachers	English Learners Low Income	Yes	Schoolwide	English Learners Low Income	Specific Schools: Katherine Johnson Middle School	On-going	\$1,318,443.00	\$0.00	\$1,318,443.00				\$1,318,443.00
3	3.42	Enhance School Culture and Climate - Encina	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	Specific Schools: Encina Preparatory High School	On-going	\$109,936.00	\$65,340.00	\$175,276.00				\$175,276.00
3	3.43	Pregnant/Parent Students	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$380,228.00	\$170,889.00	\$551,117.00				\$551,117.00
3	3.44	Student Identity	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$8,017.00	\$31,983.00	\$40,000.00				\$40,000.00
3	3.45	F.A.C.E. Parent/Family Support Ambassador	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$519,819.00	\$26,829.00	\$546,648.00				\$546,648.00

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3	3.46	Family Education and Leadership Development	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$17,095.00	\$44,645.00	\$61,740.00				\$61,740.00
3	3.47	Safety Support, Planning & Training	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$1,550,923.00	\$180,939.00	\$1,731,862.00				\$1,731,862.00
3	3.48	School Community and Family Partnerships	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	\$106,546.00	\$29,220.00	\$135,766.00				\$135,766.00
3	3.49	San Juan Teacher Residency at Alder Graduate School of Education	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$167,423.00	\$54,672.00	\$222,095.00				\$222,095.00
3	3.50	New Teacher Induction and Peer Assistance and Review (PAR)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$55,546.00	\$32,864.00	\$88,410.00				\$88,410.00
3	3.51	Pre-Induction Teacher On Special Assignment (TOSA)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$163,455.00	\$0.00	\$163,455.00				\$163,455.00
3	3.52	Fiscal Technician	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$58,891.00	\$0.00	\$58,891.00				\$58,891.00
3	3.53	System of Professional Growth (SPG) and Pre-Induction Support	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$0.00	\$300,000.00	\$300,000.00				\$300,000.00
3	3.54	Mentoring and Support	English Learners Low	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$0.00	\$942,326.00	\$942,326.00				\$942,326.00

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			Income												
3	3.55	Building Capacity For Anti-Racist/Anti-Bias Instruction	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$26,075.00	\$119,985.00	\$146,060.00				\$146,060.00
3	3.56	Equity personnel	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$702,950.00	\$0.00	\$702,950.00				\$702,950.00
3	3.57	Campus Climate	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$10,815.00	\$139,185.00	\$150,000.00				\$150,000.00
3	3.58	Student Voice	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$0.00	\$23,000.00	\$23,000.00				\$23,000.00
3	3.59	Two-Way Text Messaging Platform with Advanced Translation Features	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	\$0.00	\$56,850.00	\$56,850.00				\$56,850.00
3	3.60	Cultural Communication Specialists	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	\$282,616.00	\$0.00	\$282,616.00				\$282,616.00
3	3.61	Workforce Diversity, Recruitment, Retention	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	\$26,757.00	\$73,243.00	\$100,000.00				\$100,000.00
3	3.62	Credentialing Oversight	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going							
3	3.63	District Supports for Continuous Improvement	Lowest Performing English	No Yes	LEA-wide	English Learners Foster Youth	All Schools	On-going	\$2,106,377.00	\$2,099,828.00	\$4,206,205.00				\$4,206,205.00

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		: English Language Arts, Mathematics, English Learner Progress, College/Career	Learners Foster Youth Low Income			Low Income									
4	4.1	University of Florida Literacy Institute (UFLI) Foundations Literacy	EL, HIS, SED, WH	No				One Year	\$0.00	\$3,994.00		\$3,994.00			\$3,994.00
4	4.2	English Learner Achieve Curriculum	EL, HIS, SED, WH	No				One Year	\$3,153.00	\$26,275.00		\$29,428.00			\$29,428.00
4	4.3	Engaging School Literature	EL, HIS, SED, WH	No				One Year	\$0.00	\$21,020.00		\$21,020.00			\$21,020.00
4	4.4	Bilingual Instructional Assistant Support	EL	No				One Year	\$214,677.00	\$0.00		\$214,677.00			\$214,677.00
4	4.5	Student and Family Engagement	AA, EL, SED, TOM	No				One Year	\$22,180.00	\$33,061.00		\$55,241.00			\$55,241.00
4	4.6	Welcoming and Belonging	AA, EL, SED, TOM	No				One Year	\$0.00	\$7,357.00		\$7,357.00			\$7,357.00
4	4.7	Structured Recess Supervision	TOM	No				One Year	\$0.00	\$68,105.00		\$68,105.00			\$68,105.00
4	4.8	Positive Behavior Intervention	TOM	No				One Year	\$0.00	\$21,230.00		\$21,230.00			\$21,230.00
4	4.9	Engaging Instructional Practices	AA, EL, HIS, SED, WH	No				One Year	\$0.00	\$5,255.00		\$5,255.00			\$5,255.00
5	5.1	Bilingual Instructional Assistants (BIAs)	EL	No				One Year	\$259,410.00	\$0.00		\$259,410.00			\$259,410.00

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5	5.2	Instructional Assistant (IA)	EL	No				One Year	\$145,946.00	\$0.00		\$145,946.00			\$145,946.00
5	5.3	English Learner (EL) Instruction	EL	No				One Year	\$0.00	\$27,322.00		\$27,322.00			\$27,322.00
5	5.4	English Language Instructional Specialist	EL	No				One Year	\$32,079.00	\$0.00		\$32,079.00			\$32,079.00
5	5.5	English Learner (EL) Counselor	EL	No				One Year	\$167,114.00	\$0.00		\$167,114.00			\$167,114.00
5	5.6	Technology to Support Differentiation	EL	No				One Year	\$0.00	\$3,153.00		\$3,153.00			\$3,153.00
5	5.7	Refugee Empowering Peers: International Rescue Committee (IRC)	EL	No				One Year	\$0.00	\$15,765.00		\$15,765.00			\$15,765.00
5	5.8	Advancement Via Individual Determination (AVID) Emerging	EL	No				One Year	\$32,079.00	\$1,576.00		\$33,655.00			\$33,655.00
5	5.9	Administrative Instructional Support (VP)	EL	No				One Year	\$201,854.00	\$0.00		\$201,854.00			\$201,854.00
6	6.1	Intervention	AA, AS, EL, HIS, SED, SWD	No				One Year	\$164,488.00	\$0.00		\$164,488.00			\$164,488.00
6	6.2	Bilingual Instructional Assistant (BIA) Support	EL	No				One Year	\$53,673.00	\$0.00		\$53,673.00			\$53,673.00
6	6.3	Attendance Improvement	TOM	No				One Year	\$12,818.00	\$17,867.00		\$30,685.00			\$30,685.00
6	6.4	Administration	AA, AS, EL, HIS, HM, SED,	No				One Year	\$193,029.00	\$0.00		\$193,029.00			\$193,029.00

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			SWD, TOM												
6	6.5	English Language Development (ELD) Teacher	EL	No				One Year	\$164,488.00	\$0.00		\$164,488.00			\$164,488.00
6	6.6	Preventive Support Staff and Social-Emotional Learning Opportunities	HM, TOM	No				One Year	\$259,843.00	\$18,918.00		\$278,761.00			\$278,761.00
6	6.7	Engaging Instructional Practices	AA, AS, EL, HIS, HM, SED, SWD, TOM	No				One Year	\$0.00	\$21,020.00		\$21,020.00			\$21,020.00
6	6.8	Welcoming and Belonging	HM, TOM	No				One Year	\$0.00	\$21,206.00		\$21,206.00			\$21,206.00
7	7.1	Class Size Reduction	AA, EL, HIS, SED, TOM, WH	No				One Year	\$493,463.00	\$0.00		\$493,463.00			\$493,463.00
7	7.2	Social Worker	AA, EL, HIS, SED, TOM, WH	No				One Year	\$167,114.00	\$0.00		\$167,114.00			\$167,114.00
7	7.3	Intervention	AA, EL, HIS, SED, WH	No				One Year	\$164,488.00	\$0.00		\$164,488.00			\$164,488.00
7	7.4	Superior Sports	TOM	No				One Year	\$0.00	\$83,029.00		\$83,029.00			\$83,029.00
7	7.5	Professional Development and District Initiated Absence	AA, EL, HIS, SED, WH	No				One Year	\$15,522.00	\$7,357.00		\$22,879.00			\$22,879.00
7	7.6	Materials, Supplies, Books, Copier	AA, EL, HIS, SED, TOM, WH	No				One Year	\$0.00	\$31,153.00		\$31,153.00			\$31,153.00
7	7.7	Family Engagement	AA, EL, HIS,	No				One Year	\$0.00	\$9,459.00		\$9,459.00			\$9,459.00

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		and Collaboration	SED, TOM, WH												
7	7.8	After School Tutoring	AA, EL, HIS, SED, WH	No				One Year	\$16,816.00	\$0.00		\$16,816.00			\$16,816.00
8	8.1	English Language Arts (ELA) Support	AS, WH	No				One Year	\$49,700.00	\$24,046.00		\$73,746.00			\$73,746.00
8	8.2	Math Support	AA, AS, EL, SED, SWD, WH	No				One Year	\$49,700.00	\$24,046.00		\$73,746.00			\$73,746.00
8	8.3	Preventive Support Staff and Social-Emotional Learning (SEL)	TOM	No				One Year	\$581,973.00	\$3,152.00		\$585,125.00			\$585,125.00
9	9.1	Math Intervention	HIS, SED	No				One Year	\$66,949.00	\$0.00		\$66,949.00			\$66,949.00
9	9.2	Counselor	HIS, SED	No				One Year	\$115,998.00	\$0.00		\$115,998.00			\$115,998.00
9	9.3	Tiered Interventions	AA, SWD	No				One Year	\$0.00	\$15,996.00		\$15,996.00			\$15,996.00
10	10.1	Staff Training	SED, SWD	No				One Year	\$0.00	\$9,459.00		\$9,459.00			\$9,459.00
10	10.2	Community Building	SED, SWD	No				One Year	\$0.00	\$10,379.00		\$10,379.00			\$10,379.00
10	10.3	Supervision	SED, SWD	No				One Year	\$9,795.00	\$0.00		\$9,795.00			\$9,795.00
10	10.4	Intervention	SED, SWD	No				One Year	\$7,357.00	\$0.00		\$7,357.00			\$7,357.00
10	10.5	Behavior Support	SED, SWD	No				One Year	\$0.00	\$14,588.00		\$14,588.00			\$14,588.00
11	11.1	Designated and Integrated	EL	No				One Year	\$164,488.00	\$0.00		\$164,488.00			\$164,488.00

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		English Language Development (ELD)													
11	11.2	Bilingual Instructional Assistant Support	EL	No				One Year	\$180,919.00	\$0.00		\$180,919.00			\$180,919.00
11	11.3	Engaging Instructional Practices	EL	No				One Year	\$0.00	\$7,124.00		\$7,124.00			\$7,124.00
11	11.4	Engaging School Literature	EL	No				One Year	\$0.00	\$4,204.00		\$4,204.00			\$4,204.00
11	11.5	Imagine Language and Literacy	EL	No				One Year	\$0.00	\$15,371.00		\$15,371.00			\$15,371.00
11	11.6	Guided Language Acquisition Design (GLAD)	EL	No				One Year	\$4,204.00	\$525.00		\$4,729.00			\$4,729.00
12	12.1	Differentiated Instruction	EL	No				One Year	\$107,347.00	\$0.00		\$107,347.00			\$107,347.00
12	12.2	Math Co-Teacher	HIS, SED, WH	No				One Year	\$149,893.00	\$0.00		\$149,893.00			\$149,893.00
12	12.3	English Language Arts (ELA) Co-Teacher	HIS	No				One Year	\$149,893.00	\$0.00		\$149,893.00			\$149,893.00
12	12.4	Dean of Students	TOM	No				One Year	\$115,017.00	\$0.00		\$115,017.00			\$115,017.00
12	12.5	Academic Assessment Coordinator	EL, HIS, SED, WH	No				One Year	\$167,114.00	\$0.00		\$167,114.00			\$167,114.00
12	12.6	Resources	EL, HIS, SED, WH	No				One Year	\$0.00	\$28,616.00		\$28,616.00			\$28,616.00
13	13.1	English Language Arts Intervention	AA, EL, SWD, TOM, WH	No				One Year	\$164,488.00	\$57,805.00		\$222,293.00			\$222,293.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
13	13.2	Math Intervention	AA, SWD, TOM	No				One Year	\$164,488.00	\$36,785.00		\$201,273.00			\$201,273.00
13	13.3	Tiered Intervention	AA, HM, TOM	No				One Year	\$468,258.00	\$101,947.00		\$570,205.00			\$570,205.00
13	13.4	Attendance Improvement	EL, SWD	No				One Year	\$12,848.00	\$81,780.00		\$94,628.00			\$94,628.00
14	14.1	Behaviorist	Students with Disabilities	No				One Year	\$202,948.00	\$0.00		\$202,948.00			\$202,948.00
14	14.2	Instructional Assistants (IAs)	Students with Disabilities	No				One Year	\$145,945.00	\$0.00		\$145,945.00			\$145,945.00
14	14.3	Instructional Assistant (IA) 2	Students with Disabilities	No				One Year	\$55,041.00	\$0.00		\$55,041.00			\$55,041.00
14	14.4	Instructional Assistant (IA) 3	Students with Disabilities	No				One Year	\$57,518.00	\$0.00		\$57,518.00			\$57,518.00
14	14.5	Supplemental Instructional Materials	Students with Disabilities	No				One Year	\$0.00	\$33,275.00		\$33,275.00			\$33,275.00

2024-25 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$402,334,093.00	\$64,604,798.00	16.058%	2.504%	18.562%	\$74,903,555.00	0.000%	18.617 %	Total:	\$74,903,555.00
									LEA-wide Total:
									\$46,992,541.00
									Limited Total:
									\$24,603,539.00
									Schoolwide Total:
									\$3,307,475.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Co-Teachers at Dyer Kelly	Yes	Limited to Unduplicated Student Group(s)	English Learners	Specific Schools: Dyer Kelly	\$237,577.00	
1	1.2	Elementary K-8 Director	Yes	LEA-wide	English Learners Low Income	Elementary K-8	\$300,789.00	
1	1.3	College Career Readiness Counseling	Yes	LEA-wide	English Learners Low Income	9-12	\$291,887.00	
1	1.4	Advance Placement/International Baccalaureate Test Fees	Yes	Limited to Unduplicated Student Group(s)	Low Income	9-12	\$70,000.00	
1	1.5	College/Career Center Technicians	Yes	LEA-wide	English Learners Low Income	9-12	\$307,297.00	
1	1.6	Dual Enrollment Textbooks	Yes	LEA-wide	English Learners Low Income	9-12	\$125,000.00	
1	1.7	Advancement Via Individual Determination (AVID)	Yes	LEA-wide	English Learners Low Income	6-12	\$1,983,590.00	
1	1.8	Career Technical Education (CTE)	Yes	LEA-wide	English Learners Low Income	9-12	\$1,621,261.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.9	Multi-Tiered System of Supports (MTSS): Academic Interventions	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$557,310.00	
1	1.10	Center for Teacher Support Induction	Yes	LEA-wide	English Learners Low Income	All Schools		
1	1.11	Bilingual Instructional Assistants (BIAs)	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$3,209,832.00	
1	1.12	Before and Afterschool Tutoring	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$378,188.00	
1	1.13	Online English Language Arts Intervention Program (Lexia)	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	\$416,000.00	
1	1.14	Camp Invention: Title sites	Yes	Limited to Unduplicated Student Group(s)	Low Income	1-6	\$100,000.00	
1	1.15	Camp Invention: Local Control Funding Formula (LCFF) sites	Yes	Limited to Unduplicated Student Group(s)	Low Income	1-6	\$600,000.00	
1	1.16	Equal Opportunity Schools (EOS)	Yes	LEA-wide	English Learners Low Income	All Schools	\$257,000.00	
1	1.17	iReady License, Professional Development, and Implementation Support	Yes	LEA-wide	English Learners Low Income	All Schools	\$563,379.00	
1	1.18	Professional Learning and Implementation of Math Programs	Yes	LEA-wide	English Learners Low Income	All Schools	\$601,635.00	
1	1.19	Math Support for Grades 6-8	Yes	LEA-wide	English Learners Low Income	6-9	\$622,825.00	
1	1.20	Integrated and Designated English Language Development (ELD) Professional Learning	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$185,910.00	
1	1.21	Designated English Language Development (ELD) Staff	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$12,612,455.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.22	English Language Development (ELD) Staff Coaching	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$296,374.00	
1	1.23	English Language Proficiency Assessments for California (ELPAC) and English Learner (EL) Services Support	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$614,810.00	
1	1.24	English Language Development (ELD) Clerical Staff	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$423,282.00	
1	1.25	English Learner (EL) Awareness and Communication	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools		
1	1.26	Multi-Lingual Learners: Language Acquisition	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$75,000.00	
1	1.27	Accelerating Reclassification: Long-Term English Learner (LTEL)	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$50,000.00	
1	1.28	K-2 Reading Difficulty Screener	Yes	LEA-wide	English Learners Low Income	K-2	\$23,000.00	
1	1.29	Elementary Literacy Professional Learning	Yes	LEA-wide	English Learners Low Income	TK-5	\$177,500.00	
1	1.30	Secondary Literacy Professional Learning	Yes	LEA-wide	English Learners Low Income	6-12	\$104,775.00	
1	1.31	State Seal of Civic Engagement and Civic Education	Yes	Limited to Unduplicated Student Group(s)	Low Income	9-12	\$16,663.00	
1	1.32	Strategic Literacy Plans	Yes	LEA-wide	English Learners Low Income	All Schools	\$467,200.00	
1	1.33	Director, Secondary (50%)	Yes	LEA-wide	English Learners Low Income	6-12	\$117,801.00	
1	1.34	World language proficiency validation	Yes	Limited to Unduplicated Student Group(s)	English Learners	9-12		
1	1.35	Equitable Access and Outcomes	Yes	LEA-wide	English Learners Low Income	9-12	\$26,046.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.36	System of Professional Growth (SPG) Training of Participants and New Facilitators	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,943,416.00	
1	1.37	Next Generation Science Standards (NGSS)	Yes	LEA-wide	English Learners Low Income	TK-6	\$214,835.00	
1	1.38	Advance Placement and Counselor Summer Training	Yes	Limited to Unduplicated Student Group(s)	English Learners	10-12	\$15,300.00	
1	1.39	Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT), Cash for College Events	Yes	LEA-wide	English Learners Low Income	10-12	\$92,790.00	
1	1.40	Naviance Support/6th Grade Program	Yes	LEA-wide	English Learners Low Income	K-6	\$20,000.00	
1	1.41	District Supports for Continuous Improvement: English Language Arts, Mathematics, English Learner Progress, College/Career	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$4,206,204.00	
2	2.1	Immunization Clinic	Yes	LEA-wide	English Learners Low Income	All Schools	\$40,000.00	
2	2.2	Tutoring for Foster Youth (FY)	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	K-12	\$170,855.00	
2	2.3	Credit Recovery for Foster Youth (FY)	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	9-12	\$898,644.00	
2	2.4	Foster Youth (FY) Student Lists	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	\$10,985.00	
2	2.5	Foster Youth (FY) Advocacy	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	\$10,000.00	
2	2.6	La Entrada Alternative Continuation School	Yes	Schoolwide	English Learners Low Income	Specific Schools: La Entrada Continuation High School	\$1,184,171.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.7	Credit Recovery	Yes	Schoolwide	English Learners Low Income	9-12	\$502,392.00	
2	2.8	Summer School: Extended Year	Yes	Schoolwide	English Learners Low Income	9-12	\$75,000.00	
2	2.9	Summer School: Independent Study	Yes	LEA-wide	English Learners Low Income	9-12	\$100,000.00	
2	2.10	Summer School: Seat Based	Yes	LEA-wide	English Learners Low Income	9-12	\$125,000.00	
2	2.11	Multi-Tiered System of Supports (MTSS): High School Supports	Yes	LEA-wide	English Learners Foster Youth Low Income	9-12	\$388,583.00	
2	2.12	Systematic Tiered Alignment of Interventions, Resources, and Supports (STAIRS)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$55,900.00	
2	2.13	Summer Math Learning	Yes	LEA-wide	English Learners Low Income	All Schools	\$72,950.00	
2	2.14	Integrated Math 1 Teachers High School	Yes	LEA-wide	English Learners Low Income	9-12	\$578,117.00	
2	2.15	McKinney-Vento (MKV) Wraparound Services	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	\$97,083.00	
2	2.16	Student Support Services Mobile	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$20,000.00	
2	2.17	Attendance Improvement Program	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$466,227.00	
2	2.18	McKinney-Vento (MKV) Transportation	Yes	LEA-wide	English Learners Low Income	All Schools	\$1,000,000.00	
2	2.19	Arts/PE: Professional Learning	Yes	LEA-wide	English Learners Low Income	All Schools	\$10,000.00	
2	2.20	Music Instrument Repair	Yes	LEA-wide	English Learners Low Income	All Schools	\$51,462.00	
2	2.21	Secondary Teacher on Special Assignment (TOSA): Math	Yes	Schoolwide	English Learners Low Income	6-12	\$80,012.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.22	Elementary Teachers on Special Assignment (TOSAs): English Language Arts (ELA) and Math	Yes	Schoolwide	English Learners Low Income	TK-5	\$147,457.00	
2	2.24	Elementary Teachers on Special Assignments (TOSA): English Language Arts (ELA) and Math Secondary TOSA: Math	Yes	LEA-wide	English Learners Low Income	All Schools		
2	2.25	Secondary Teachers on Special Assignments (TOSAs): English Language Arts (ELA) and Science	Yes	Schoolwide	English Learners Low Income	6-12		
2	2.26	English Language Arts (ELA) and Math Program Specialists	Yes	LEA-wide	English Learners Low Income	All Schools	\$372,547.00	
2	2.27	Instructional Technology	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$336,147.00	
2	2.28	Site-Based Counselor Ratio	Yes	LEA-wide	English Learners Low Income	6-12	\$2,099,056.00	
2	2.29	District Supports for Continuous Improvement: Chronic Absenteeism, Graduation	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$4,206,204.00	
3	3.1	Foster Youth Advocacy	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools		
3	3.2	Care Solace	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$107,000.00	
3	3.3	Campus Supervision	Yes	LEA-wide	English Learners Low Income	K-8	\$378,900.00	
3	3.4	Title 1 Vice Principals (K-8)	Yes	Limited to Unduplicated Student Group(s)	Low Income	K-8	\$1,677,737.00	
3	3.5	Conflict Mediation District Initiated Absences (DIAs)	Yes	LEA-wide	English Learners Low Income	All Schools	\$25,000.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
3	3.6	Site Admininstrator Support	Yes	LEA-wide	English Learners Low Income	All Schools	\$60,000.00	
3	3.7	Neighborhood Learning Project (NLP) / Academic Parent Teacher Teams (APTT) / Parent Teacher Home Visit Project (PTHVP)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$39,998.00	
3	3.8	FACE Mobile and Family Outreach	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$300,000.00	
3	3.9	Summer Family Camps	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$100,000.00	
3	3.10	Adult Education: English as a Second Language (ESL)	Yes	Limited to Unduplicated Student Group(s)	English Learners	English Learner adult education	\$107,555.00	
3	3.11	Multi-Tiered System of Supports (MTSS): Staffing for Low, Mid and High Density Sites	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$365,695.00	
3	3.12	Student Support Center	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		
3	3.13	Multi-Tiered System of Supports (MTSS): Program Management and Supervision	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		
3	3.14	Vision to Learn	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	\$250,000.00	
3	3.15	Additional Staffing for Safe Environments	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$2,767,120.00	
3	3.16	Support Center Leadership Team Stipends	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$12,499.00	
3	3.17	Behavior and Systems Support	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$329,232.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
3	3.18	Student Support Center	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$5,261,279.00	
3	3.19	Positive Behavioral Interventions and Supports (PBIS)/Social-Emotional Learning (SEL)/Restorative Practices	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$98,483.00	
3	3.20	Navigate 360	Yes	LEA-wide	Foster Youth Low Income	All Schools	\$140,000.00	
3	3.21	Where Everybody Belongs (WEB) Peer Mentor Program	Yes	Limited to Unduplicated Student Group(s)	Low Income	Grade 8	\$40,000.00	
3	3.22	San Juan Youth Voice Advocates (SJYVA)	Yes	LEA-wide	English Learners Low Income	9-12	\$15,000.00	
3	3.23	Black Student Unions (BSUs)	Yes	Limited to Unduplicated Student Group(s)	Low Income	6-12	\$63,000.00	
3	3.24	School/Community Prevention Specialist	Yes	LEA-wide	English Learners Low Income	6-12	\$180,484.00	
3	3.25	Leadership Workshop Series	Yes	Limited to Unduplicated Student Group(s)	Low Income	6-12	\$8,000.00	
3	3.26	Student School Climate Teams	Yes	Limited to Unduplicated Student Group(s)	Low Income	9-12	\$5,750.00	
3	3.27	Camp Kinder	Yes	LEA-wide	English Learners Low Income	Pre-K	\$81,540.00	
3	3.28	Substance Abuse Prevention Support	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	\$147,532.00	
3	3.29	Bullying Prevention Including Safe School Ambassadors and Safe School Buddies	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	\$239,006.00	
3	3.30	Cultivating Leaders	Yes	LEA-wide	English Learners Low Income	All Schools	\$336,261.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
3	3.35	Enrollment Center Counselor	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$98,000.00	
3	3.36	Translation and Interpretation	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$582,112.00	
3	3.37	Support for Newcomers and Culturally Relevant Engagement	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$45,000.00	
3	3.38	Ongoing Support for Newcomers	Yes	LEA-wide	English Learners Low Income	All Schools	\$1,450,000.00	
3	3.39	American Indian Education Program Grant Management	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools		
3	3.40	Safety Positions	Yes	LEA-wide	English Learners Low Income	All Schools	\$561,939.00	
3	3.41	Vice Principals and Guest Teachers	Yes	Schoolwide	English Learners Low Income	Specific Schools: Katherine Johnson Middle School	\$1,318,443.00	
3	3.42	Enhance School Culture and Climate - Encina	Yes	Limited to Unduplicated Student Group(s)	Low Income	Specific Schools: Encina Preparatory High School	\$175,276.00	
3	3.43	Pregnant/Parent Students	Yes	LEA-wide	English Learners Low Income	All Schools	\$551,117.00	
3	3.44	Student Identity	Yes	LEA-wide	English Learners Low Income	All Schools	\$40,000.00	
3	3.45	F.A.C.E. Parent/Family Support Ambassadors	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$546,648.00	
3	3.46	Family Education and Leadership Development	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$61,740.00	
3	3.47	Safety Support, Planning & Training	Yes	LEA-wide	English Learners Low Income	All Schools	\$1,731,862.00	
3	3.48	School Community and Family Partnerships	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$135,766.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
3	3.49	San Juan Teacher Residency at Alder Graduate School of Education	Yes	LEA-wide	English Learners Low Income	All Schools	\$222,095.00	
3	3.50	New Teacher Induction and Peer Assistance and Review (PAR)	Yes	LEA-wide	English Learners Low Income	All Schools	\$88,410.00	
3	3.51	Pre-Induction Teacher On Special Assignment (TOSA)	Yes	LEA-wide	English Learners Low Income	All Schools	\$163,455.00	
3	3.52	Fiscal Technician	Yes	LEA-wide	English Learners Low Income	All Schools	\$58,891.00	
3	3.53	System of Professional Growth (SPG) and Pre-Induction Support	Yes	LEA-wide	English Learners Low Income	All Schools	\$300,000.00	
3	3.54	Mentoring and Support	Yes	LEA-wide	English Learners Low Income	All Schools	\$942,326.00	
3	3.55	Building Capacity For Anti-Racist/Anti-Bias Instruction	Yes	LEA-wide	English Learners Low Income	All Schools	\$146,060.00	
3	3.56	Equity personnel	Yes	LEA-wide	English Learners Low Income	All Schools	\$702,950.00	
3	3.57	Campus Climate	Yes	LEA-wide	English Learners Low Income	All Schools	\$150,000.00	
3	3.58	Student Voice	Yes	LEA-wide	English Learners Low Income	All Schools	\$23,000.00	
3	3.59	Two-Way Text Messaging Platform with Advanced Translation Features	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$56,850.00	
3	3.60	Cultural Communication Specialists	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$282,616.00	
3	3.61	Workforce Diversity, Recruitment, Retention	Yes	LEA-wide	English Learners Low Income	All Schools	\$100,000.00	
3	3.62	Credentialing Oversight	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		
3	3.63	District Supports for Continuous Improvement:	Yes	LEA-wide	English Learners Foster Youth	All Schools	\$4,206,205.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
		English Language Arts, Mathematics, English Learner Progress, College/Career			Low Income			

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)			
Totals	\$381,483,021.00	\$359,320,767.00			
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)

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Family and Community Engagement	Yes	\$1,440,158.00	\$1,220,819.00
1	1.2	Workforce Diversity	Yes	\$1,093,808.00	\$341,793.00
1	1.3	Accessible, Assets-Oriented, and Needs Responsive Schools for English Learners	Yes	\$4,057,047.00	\$2,998,062.00
1	1.4	Cultural Brokers	Yes	\$1,734,505.00	\$1,736,580.00
2	2.1	Multi-Tiered System of Supports for Social-Emotional Health	Yes	\$6,229,237.00	\$5,349,964.00
2	2.2	Prevention Services	Yes	\$555,767.00	\$612,324.00
2	2.3	Inclusive School Climate and Equity	Yes	\$2,145,904.00	\$1,531,744.00
2	2.4	School Climate Improvement	Yes	\$336,633.00	\$243,647.00
2	2.5	School Site Supports for Safe Environments	Yes	\$6,108,665.00	\$3,818,711.00
3	3.1	Math	Yes	\$548,847.00	\$661,319.00

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)
3	3.2	Literacy	Yes	\$88,480.00	\$72,979.00
3	3.3	Intervention	Yes	\$314,109.00	\$329,659.00
3	3.4	Middle and High School Integrated Math Support	Yes	\$1,396,153.00	\$1,338,021.00
3	3.5	Integrated and Designated English Language Development (ELD)	Yes	\$8,794,440.00	\$9,410,233.00
3	3.6	Science	No	\$89,835.00	\$41,841.00
3	3.7	Supplemental Arts & Physical Fitness	Yes	\$52,800.00	\$49,744.00
3	3.8	Academic Supports	Yes	\$1,800,464.00	\$1,526,659.00
3	3.9	School Site Innovation	Yes	\$2,737,724.00	\$2,805,045.00
3	3.10	Professional Growth	Yes	\$3,550,820.00	\$3,436,158.00
3	3.11	Instructional and Support Services	No	\$312,198,387.00	\$299,078,067.00
3	3.12	American Indian Education Program (AIEP)	No	\$61,886.00	\$25,828.00
4	4.1	School Counseling	Yes	\$2,308,634.00	\$2,192,098.00
4	4.2	Alignment of Resources for English learner Programs and Services	Yes	\$1,031,499.00	\$885,490.00

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)
4	4.3	Post-Secondary Opportunities and Exposure	Yes	\$734,371.00	\$671,690.00
4	4.4	Alternative Education and Credit Recovery	Yes	\$2,551,593.00	\$2,061,545.00
4	4.5	Summer Opportunities and Enrichment	Yes	\$723,855.00	\$1,337,272.00
4	4.6	Early Childhood Education	Yes	\$430,678.00	\$324,071.00
4	4.7	Advancement Via Individual Determination (AVID)	Yes	\$1,991,966.00	\$1,830,936.00
4	4.8	Career Technical Education (CTE) Pathway Articulation and CTE Advancement	No	\$5,649,721.00	\$3,782,453.00
4	4.9	K-8 College and Career Strength Finding/Career Planning & Support	Yes	\$20,000.00	\$0.00
4	4.10	District System Supports for Continuous Improvement	Yes	\$7,687,887.00	\$6,648,620.00
5	5.1	Foster Youth Staffing and Services	Yes	\$1,632,115.00	\$1,565,994.00
5	5.2	Student Lists	Yes	\$11,009.00	\$10,153.00
5	5.3	Special Outreach	Yes	\$10,000.00	\$2,994.00
5	5.4	Inclusive Practices	No	\$120,000.00	\$90,289.00
5	5.5	Enrollment in General Education	No	\$0.00	\$0.00
5	5.6	Program and Service Alignment	Yes	\$10,000.00	\$374,208.00

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)
5	5.7	Instructional Assistant Staffing	No	\$302,142.00	\$235,168.00
5	5.8	Homeless Youth Staffing and Services	Yes	\$871,882.00	\$628,589.00
5	5.9	Comprehensive Support and Improvement (CSI)/Additional Targeted Support and Improvement (ATSI)	Yes	\$60,000.00	\$50,000.00

2023-24 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$54,760,512.00	\$57,856,812.00	\$49,815,331.00	\$8,041,481.00	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Family and Community Engagement	Yes	\$1,440,158.00	\$1,220,819.00		
1	1.2	Workforce Diversity	Yes	\$1,093,808.00	\$341,793.00		
1	1.3	Accessible, Assets-Oriented, and Needs Responsive Schools for English Learners	Yes	\$3,508,769.00	\$2,528,406.00		
1	1.4	Cultural Brokers	Yes	\$1,033,705.00	\$892,983.00		
2	2.1	Multi-Tiered System of Supports for Social-Emotional Health	Yes	\$5,801,444.00	\$4,911,783.00		
2	2.2	Prevention Services	Yes	\$555,767.00	\$612,324.00		
2	2.3	Inclusive School Climate and Equity	Yes	\$2,145,904.00	\$1,531,744.00		
2	2.4	School Climate Improvement	Yes	\$154,030.00	\$48,730.00		
2	2.5	School Site Supports for Safe Environments	Yes	\$5,941,407.00	\$3,674,158.00		
3	3.1	Math	Yes	\$548,847.00	\$661,319.00		
3	3.2	Literacy	Yes	\$88,480.00	\$72,979.00		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
3	3.3	Intervention	Yes	\$314,109.00	\$329,659.00		
3	3.4	Middle and High School Integrated Math Support	Yes	\$1,396,153.00	\$1,338,021.00		
3	3.5	Integrated and Designated English Language Development (ELD)	Yes	\$8,794,440.00	\$9,410,233.00		
3	3.7	Supplemental Arts & Physical Fitness	Yes	\$52,800.00	\$49,744.00		
3	3.8	Academic Supports	Yes	\$1,129,680.00	\$814,787.00		
3	3.9	School Site Innovation	Yes	\$2,737,724.00	\$2,805,045.00		
3	3.10	Professional Growth	Yes	\$2,216,357.00	\$2,093,522.00		
4	4.1	School Counseling	Yes	\$2,308,634.00	\$2,192,098.00		
4	4.2	Alignment of Resources for English learner Programs and Services	Yes	\$1,026,499.00	\$884,135.00		
4	4.3	Post-Secondary Opportunities and Exposure	Yes	\$734,371.00	\$671,690.00		
4	4.4	Alternative Education and Credit Recovery	Yes	\$2,551,593.00	\$2,061,546.00		
4	4.5	Summer Opportunities and Enrichment	Yes	\$500,000.00	\$34,239.00		
4	4.6	Early Childhood Education	Yes	\$81,541.00	\$70,058.00		
4	4.7	Advancement Via Individual Determination (AVID)	Yes	\$1,991,966.00	\$1,830,935.00		
4	4.9	K-8 College and Career Strength Finding/Career Planning & Support	Yes	\$20,000.00	\$0.00		
4	4.10	District System Supports for Continuous Improvement	Yes	\$7,687,887.00	\$6,648,620.00		
5	5.1	Foster Youth Staffing and Services	Yes	\$1,037,848.00	\$1,018,017.00		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
5	5.2	Student Lists	Yes	\$11,009.00	\$10,153.00		
5	5.3	Special Outreach	Yes	\$10,000.00	\$2,994.00		
5	5.6	Program and Service Alignment	Yes	\$10,000.00	\$374,208.00		
5	5.8	Homeless Youth Staffing and Services	Yes	\$871,882.00	\$628,589.00		
5	5.9	Comprehensive Support and Improvement (CSI)/Additional Targeted Support and Improvement (ATSI)	Yes	\$60,000.00	\$50,000		

2023-24 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$397,405,655.00	\$54,760,512.00	1.26%	15.039%	\$49,815,331.00	0.000%	12.535%	\$9,952,492.25	2.504%

Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

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

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

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (*California Education Code [EC] Section 52064[e][1]*). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (*EC Section 52064[e][1]*). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (*EC Section 52064[b][4-6]*).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (*EC sections 52064[b][1] and [2]*).
 - **NOTE:** As specified in *EC Section 62064(b)(1)*, the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to *EC Section 52052*, to be achieved for each of the state priorities. Beginning in 2023–24, *EC*

Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.

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

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

General Information

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

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

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

Reflections: Annual Performance

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

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

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

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

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

Reflections: Technical Assistance

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

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

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

Comprehensive Support and Improvement

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

Schools Identified

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

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

Support for Identified Schools

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

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

Monitoring and Evaluating Effectiveness

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

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

Engaging Educational Partners

Purpose

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

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

Requirements

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

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

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

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

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

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

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

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

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

- For school districts, see [Education Code Section 52062 \(California Legislative Information\)](#);

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

Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

Educational Partners

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

Process for Engagement

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

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

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

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

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

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

Requirement to Address the LCFF State Priorities

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

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

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

Broad Goal

Description

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

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Maintenance of Progress Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results:

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

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

Complete the table as follows:

Metric #

- Enter the metric number.

Metric

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

Baseline

- Enter the baseline when completing the LCAP for 2024–25.

- Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate).
- Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS.
- Indicate the school year to which the baseline data applies.
- The baseline data must remain unchanged throughout the three-year LCAP.
 - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.
 - If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
- Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

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

Year 2 Outcome

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

Target for Year 3 Outcome

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

Current Difference from Baseline

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

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

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

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

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

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

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

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

Actions:

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

Action #

- Enter the action number.

Title

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

Description

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

Total Funds

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

Contributing

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

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

Required Actions

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

- Professional development for teachers.
- If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.
- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.
- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
 - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
 - These required actions will be effective for the three-year LCAP cycle.

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

Purpose

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

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

Statutory Requirements

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

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

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

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

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

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

For School Districts Only

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

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

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

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

Projected Additional 15 percent LCFF Concentration Grant

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

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

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

LCFF Carryover — Percentage

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

LCFF Carryover — Dollar

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

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

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

Required Descriptions:

LEA-wide and Schoolwide Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

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

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

Metric(s) to Monitor Effectiveness

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

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

Limited Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

Metric(s) to Monitor Effectiveness

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

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

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

Additional Concentration Grant Funding

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

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

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.
- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

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

Complete the table as follows:

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

Action Tables

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

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

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)

- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

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

Total Planned Expenditures Table

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

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

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

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

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

- **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
 - **Note:** Equity Multiplier funds must be included in the “Other State Funds” category, not in the “LCFF Funds” category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA’s LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

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

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic

Recovery Target allowances for school districts, and County Operations Grant for COEs. See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

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

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.

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

LCFF Carryover Table

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

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- **13. LCFF Carryover — Percentage (12 divided by 9)**

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

California Department of Education

November 2023

LCAP Addendum A:

2023 CA School Dashboard School Indicator Results

Dashboard Results	English Learner Progress	ELA	Math	Chronic Absenteeism	Graduation Rate	Suspension Rate	College/ Career
San Juan Unified School District	Orange	Orange	Orange	Yellow	Yellow	Orange	Medium
Albert Schweitzer Elementary	Blue	Orange	Yellow	Yellow	No Color	Blue	No Performance Level
Andrew Carnegie Middle	No Color	Orange	Orange	Yellow	No Color	Red	No Performance Level
Arcade Fundamental Middle	Yellow	Orange	Red	Yellow	No Color	Orange	No Performance Level
Arden Middle	Red	Green	Yellow	Yellow	No Color	Orange	No Performance Level
Arlington Heights Elementary	No Color	Orange	Orange	Yellow	No Color	Yellow	No Performance Level
Bella Vista High	Green	Green	Green	No Color	Orange	Green	Medium
Cambridge Heights Elementary	No Color	Green	Green	Yellow	No Color	Green	No Performance Level
Cameron Ranch Elementary	Blue	Red	Yellow	Yellow	No Color	Orange	No Performance Level
Carmichael Elementary	Orange	Red	Orange	Yellow	No Color	Orange	No Performance Level
Carriage Drive Elementary	Yellow	Yellow	Orange	Yellow	No Color	Green	No Performance Level
Casa Roble Fundamental High	No Color	Yellow	Yellow	No Color	Blue	Red	Medium
Charles Peck Elementary	Blue	Orange	Orange	Yellow	No Color	Blue	No Performance Level
Cottage Elementary	Red	Red	Red	Yellow	No Color	Blue	No Performance Level
Coyle Avenue Elementary	Blue	Yellow	Yellow	Yellow	No Color	Blue	No Performance Level
Del Campo High	Yellow	Orange	Orange	No Color	Green	Orange	Medium
Del Dayo Elementary	No Color	Green	Green	Yellow	No Color	Blue	No Performance Level
Del Paso Manor Elementary	Blue	Orange	Orange	Yellow	No Color	Orange	No Performance Level
Dyer-Kelly Elementary	Blue	Red	Orange	Yellow	No Color	Yellow	No Performance Level
Earl Legette Elementary	No Color	Yellow	Yellow	Yellow	No Color	Green	No Performance Level
El Camino High	Red	Yellow	Yellow	No Color	Orange	Green	Medium
El Sereno Alternative Education	No Color	No Color	No Color	No Color	Yellow	Blue	Low
Encina Prepartory High	Red	Orange	Orange	No Color	Yellow	Yellow	Low
Gold River Discovery Center K-8	Orange	Green	Yellow	Red	No Color	Orange	No Performance Level
Grand Oaks Elementary	Red	Orange	Yellow	Yellow	No Color	Green	No Performance Level
Green Oaks Fundamental Elementary	No Color	Green	Green	Yellow	No Color	Green	No Performance Level

Greer Elementary	Orange	Red	Yellow	Yellow	No Color	Orange	No Performance Level
Harry Dewey Fundamental Elementary	No Color	Orange	Yellow	Orange	No Color	Green	No Performance Level
Howe Avenue Elementary	Blue	Orange	Red	Yellow	No Color	Yellow	No Performance Level
James R. Cowan Fundamental Elementary	No Color	Yellow	Yellow	Yellow	No Color	Orange	No Performance Level
John Barrett Middle	Orange	Orange	Yellow	Yellow	No Color	Orange	No Performance Level
Katherine Johnson Middle	Orange	Orange	Red	Yellow	No Color	Yellow	No Performance Level
Kingswood K-8	Orange	Red	Red	Yellow	No Color	Red	No Performance Level
La Entrada Continuation High	No Color	No Color	No Color	No Color	Red	Red	Very Low
La Vista Center	No Color	Red	No Performance Level				
Laurel Ruff Transition	No Color	Green	No Performance Level				
Lichen K-8	Orange	Yellow	Yellow	Orange	No Color	Red	No Performance Level
Louis Pasteur Middle	No Color	Green	Green	Yellow	No Color	Orange	No Performance Level
Mariemont Elementary	No Color	Green	Green	Yellow	No Color	Blue	No Performance Level
Mariposa Avenue Elementary	Red	Yellow	Yellow	Yellow	No Color	Yellow	No Performance Level
Mary Deterding Elementary	Orange	Green	Green	Yellow	No Color	Orange	No Performance Level
Meraki High	No Color	No Color	No Color	Yellow	No Color	Yellow	No Performance Level
Mesa Verde High	Red	Yellow	Orange	No Color	Orange	Red	Low
Mira Loma High	Red	Blue	Green	Yellow	Orange	Orange	Medium
Mission Avenue Open Elementary	Yellow	Orange	Orange	Orange	No Color	Yellow	No Performance Level
Northridge Elementary	Green	Yellow	Yellow	Yellow	No Color	Orange	No Performance Level
Oakview Community Elementary	No Color	Green	Green	Yellow	No Color	Green	No Performance Level
Orangevale Open K-8	No Color	Green	Yellow	Yellow	No Color	Green	No Performance Level
Ottoman Way Elementary	No Color	Orange	Orange	Yellow	No Color	Green	No Performance Level
Pasadena Avenue Elementary	Red	Orange	Yellow	Yellow	No Color	Orange	No Performance Level
Pershing Elementary	No Color	Green	Green	Yellow	No Color	Orange	No Performance Level
Ralph Richardson Center	No Color	No Color	No Color	Yellow	No Color	Blue	No Performance Level
Rio Americano High	Red	Blue	Green	No Color	Yellow	Orange	Medium
San Juan High	Red	Red	Red	No Color	Yellow	Yellow	Low
Sierra Oaks K-8	Red	Orange	Orange	Yellow	No Color	Yellow	No Performance Level
Skycrest Elementary	Green	Orange	Yellow	Yellow	No Color	Blue	No Performance Level
Starr King K-8	Yellow	Orange	Red	Yellow	No Color	Yellow	No Performance Level

Sylvan Middle	Red	Orange	Red	Yellow	No Color	Red	No Performance Level
Thomas Edison Language Institute K-8	Yellow	Orange	Yellow	Yellow	No Color	Orange	No Performance Level
Thomas Kelly Elementary	No Color	Yellow	Orange	Yellow	No Color	Yellow	No Performance Level
Trajan Elementary	No Color	Yellow	Yellow	Yellow	No Color		No Performance Level
Twin Lakes Elementary	No Color	Orange	Yellow	Orange	No Color	Green	No Performance Level
Whitney Avenue Elementary	Orange	Orange	Yellow	Yellow	No Color	Green	No Performance Level
Will Rogers Middle	Green	Orange	Red	Orange	No Color	Red	No Performance Level
Winston Churchill Middle	Orange	Green	Yellow	Yellow	No Color	Orange	No Performance Level
Woodside K-8	Orange	Orange	Orange	Yellow	No Color	Orange	No Performance Level

LCAP Addendum B:

2023 California School Dashboard: Lowest Performing Student Groups

Key:

Abbreviation	CA School Dashboard Indicator	Abbreviation	Student Group	Abbreviation	Student Group
1	English Language Arts	AA	Black/African American	HM	Homeless
2	Mathematics	AI	American Indian or Alaska Native American	PI	Pacific Islander or Native Hawaiian
3	English Learner Progress	AS	Asian American	SED	Socioeconomically Disadvantaged
4	Graduation	EL	English Learner	SWD	Students with Disabilities
5	College/Career	FI	Filipino	TOM	Two or More Races
6	Suspension	FY	Foster Youth	WH	White
7	Chronic Absenteeism	HIS	Hispanic		

District/School	AA	AI	AS	EL	FI	FY	HIS	HM	PI	SED	SWD	TOM	WH
San Juan Unified School District	1, 2			1, 2				1, 2			5		
Albert Schweitzer Elementary							1, 2				1, 2		
Andrew Carnegie Middle				1, 2, 7			2			2, 6	1, 2, 6	6	6
Arcade Fundamental Middle			1, 2, 6	1			2			1	1		
Arden Middle				1, 3, 7							1, 2, 7	7	
Arlington Heights Elementary													
Bella Vista High								6					
Cambridge Heights Elementary													
Cameron Ranch Elementary							1			1	1		
Carmichael Elementary	7			1, 7			1			1, 7		6, 7	1
Carriage Drive Elementary				2							1		
Casa Roble Fundamental High							6				6	6	
Charles Peck Elementary				1, 2							1, 2		
Cottage Elementary			1, 2	1, 2, 3			1, 2			1, 2			1
Coyle Avenue Elementary										1			
Del Campo High	6						2			2	1, 2, 5, 6		
Del Dayo Elementary													
Del Paso Manor Elementary		1	1, 2										
Dyer-Kelly Elementary		1	1				1			1		2	
Earl Legette Elementary											1, 2		
El Camino Fundamental High				3					2				
El Sereno Alternative Education													
Encina Preparatory High				3, 5									
Gold River Discovery Center K-8				7			6			6, 7		7	
Grand Oaks Elementary				3, 7							1		
Green Oaks Fundamental Elementary													
Greer Elementary	1		1	1			1	6		1	1	7	
Harry Dewey Fundamental Elementary							7				7		
Howe Avenue Elementary	1, 2			2			2			2		6	1, 2
James R. Cowan Fundamental Elementary											6		
John Barrett Middle	1			1, 2				6, 7		6	6		
Katherine Johnson Middle	2		1, 2	2						2	2	6	1, 2
Kingswood K-8	6			1, 2			1, 2, 6			1, 2, 6	1, 2, 6	6	2
La Entrada Continuation High	6						5			4, 5	6		
La Vista Center										6	6		
Laurel Ruff Transition													
Lichen K-8							6, 7	6		6	1, 2, 6		6
Louis Pasteur Fundamental Middle							6			6	6	6	
Mariemont Elementary												7	
Mariposa Avenue Elementary				3									
Mary Deterding Elementary												7	
Meraki High													
Mesa Verde High	6			3, 6			6	6			5		6
Mira Loma High				1, 3, 6				6			6		
Mission Avenue Open Elementary		7	1										
Northridge Elementary										6	6	6	
Oakview Community Elementary													
Orangevale Open K-8											1, 2, 7		
Ottoman Way Elementary													
Pasadena Avenue Elementary	6			3								7	
Pershing Elementary											6	7	
Ralph Richardson Center													
Rio Americano High	6			3, 5, 6			6	6		6	6		
San Juan Choices Charter										2, 5		2	
San Juan High				3			1, 2			2		6	2
Sierra Oaks K-8	1, 2, 6	7	1, 3									7	
Skycrest Elementary													
Starr King K-8	1, 2, 6		1, 7					6			1, 2, 7	1, 2, 6	1
Sylvan Middle	1, 6, 7		1, 2, 3				2, 6	1, 7		1, 2, 6	1, 2, 6	1, 6	2
Thomas Edison Language Institute K-8	1, 6		1					1, 2, 6		1			
Thomas Kelly Elementary	6										6		
Trajan Elementary											7	7	
Twin Lakes Elementary											1, 2		
Whitney Avenue Elementary													
Will Rogers Middle	1, 6		6, 7	1, 2			2, 6, 7	6, 7		1, 2, 6	1, 2, 6	6	6
Winston Churchill Middle	1			1, 2, 6			6			6	2	6	
Woodside K-8											1, 6		

2024-25 Local Control and Accountability Plan (LCAP) Overview

San Juan Unified School District

State Priorities		Local Control Funding Formula	Local Control Accountability and Plan																									
	<ol style="list-style-type: none"> 1. Basic Services 2. Academic Standards 3. Parent Involvement 4. Student Achievement 5. Student Engagement 6. School Climate 7. Course Access 8. Other Outcomes 	California's Local Control Funding Formula (LCFF) provides Base, Supplemental, and Concentration (S&C) funding to school districts. S&C funds are the only funds targeted to improve student outcomes for all students, especially for English learner, foster youth, and low-income students.	The Local Control Accountability and Plan (LCAP) shows how these funds will improve student outcomes and performance for all students.																									
Student Enrollment			2024-25 LCAP Funding Overview																									
<table border="1"> <thead> <tr> <th>Ethnicity</th><th>Percent of Enrollment</th></tr> </thead> <tbody> <tr><td>African American</td><td>6.4%</td></tr> <tr><td>American Indian</td><td>0.5%</td></tr> <tr><td>Asian</td><td>11.1%</td></tr> <tr><td>Filipino</td><td>0.8%</td></tr> <tr><td>Hispanic/Latino</td><td>25.7%</td></tr> <tr><td>Pacific Islander</td><td>0.7%</td></tr> <tr><td>White</td><td>46.8%</td></tr> <tr><td>Two or More Races</td><td>8.0%</td></tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Student Group</th><th>Percent of Enrollment</th></tr> </thead> <tbody> <tr><td>English Learners</td><td>19.3%</td></tr> <tr><td>Low Income</td><td>59%</td></tr> <tr><td>Foster Youth</td><td>0.03%</td></tr> </tbody> </table>			Ethnicity	Percent of Enrollment	African American	6.4%	American Indian	0.5%	Asian	11.1%	Filipino	0.8%	Hispanic/Latino	25.7%	Pacific Islander	0.7%	White	46.8%	Two or More Races	8.0%	Student Group	Percent of Enrollment	English Learners	19.3%	Low Income	59%	Foster Youth	0.03%
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<p>Our Community</p>  <p>Arden-Arcade, Carmichael, Citrus Heights, Fair Oaks, Gold River, and Orangevale Communities Served</p> <table style="width: 100%; text-align: center;"> <tr> <td> 38,488</td> <td> 65</td> <td> 5,515</td> </tr> <tr> <td>Students</td> <td>Schools</td> <td>Staff</td> </tr> </table>			 38,488	 65	 5,515	Students	Schools	Staff																				
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Non-Personnel	\$17,488,996.00																											



2024-25 LCAP Goals and Services

GOAL

1

Student Achievement and Implementation of State Standards - Improve achievement and outcomes for all students as measured by performance on statewide assessments, English proficiency, and college and career preparedness.



1.1	Co-Teachers at Dyer Kelly Co-teachers to provide students more individualized learning and support, reduce ratio in classes, tailored instruction and feedback. Student Group Focus: EL	\$237,577.00	 English Learners
1.2	Elementary K-8 Director School directors to: <ul style="list-style-type: none"> Oversee educational programs, policies, and resources, ensure curriculum standards are met, and promote equity and inclusivity Collaborate with school principals, teachers, and staff to implement district initiatives and professional development Student Group Focus: EL, LI	\$300,789.00	 English Learners Low Income
1.3	College Career Readiness Counseling College and career readiness counseling to provide: <ul style="list-style-type: none"> Tailored guidance on post-secondary options, financial aid, and language support Socio-emotional support that addresses barriers to academic success and fosters holistic development Student Group Focus: EL, LI	\$291,887.00	 English Learners Low Income
1.4	Advance Placement/International Baccalaureate Test Fees Pay for test fees for low-income students. Student Group Focus: LI	\$70,000.00	 Low Income
1.5	College/Career Center Technicians Provide students with access to financial aid workshops, college application workshops, visits with college representatives, and college visitations. Student Group Focus: EL, LI	\$307,297.00	 English Learners Low Income

1.6	<p>Dual Enrollment Textbooks Provide students in dual enrollment classes with free textbooks to take college classes. Student Group Focus: EL, LI</p>	\$125,000.00	 English Learners Low Income
1.7	<p>Advancement Via Individual Determination (AVID) AVID offers language support, tutoring, and mentorship tailored to English Learner (EL) students. For low-income students, it provides guidance on college admissions and financial aid. Both student groups receive skill-building, a supportive community, and equitable access to college. Student Group Focus: EL, LI</p>	\$1,983,590.00	 English Learners Low Income
1.8	<p>Career Technical Education (CTE) Ensure students enrolled in CTE courses acquire the skills and credentials for college and career readiness by providing:</p> <ul style="list-style-type: none"> • Language supports for English Learner (EL) students • Resources to bridge socio-economic disparities • Hands-on training and career guidance • Personalized instruction and mentorship <p>Student Group Focus: EL, LI</p>	\$3,994,872.00	 English Learners Low Income
1.9	<p>Multi-Tiered System of Supports (MTSS): Academic Interventions Academic Intervention Specialists assigned to sites to provide small group and/or individual intervention in reading and/or math. Students are identified through skills screening and working within the system at the school site.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	\$557,310.00	 English Learners Foster Youth Low Income
1.10	<p>Center for Teacher Support Induction Consulting teachers assist candidates (new teachers) through developing an Individualized Learning Plan where goal setting around the California Standards for the Teaching Professions (CSTPs), planning, observation, reflection, and collaboration are parts of a Cycle of Inquiry that promote growth within their teaching practice.</p> <p>Student Group Focus: EL, LI</p>	\$1,462,462.00	 English Learners Low Income
1.11	<p>Bilingual Instructional Assistants (BIAs) BIAs provide primary language support to Emerging Bilinguals in core content classes outside of English Language Development classes using a variety of support models such as pull-out, push-in, and pre and post-teach.</p> <p>Student Group Focus: EL</p>	\$3,209,832.00	 English Learners

1.12	<p>Before and Afterschool Tutoring Bilingual Instructional Assistants (BIAs) provide before or after school tutoring around key concepts in core content other than English Language Development (ELD). Student Group Focus: EL</p>	\$378,188.00	 English Learners
1.13	<p>Online English Language Arts Intervention Program (Lexia) Lexia Core5 and Lexia Power Up address both academic language as well as literacy skills based on individual student need. Student Group Focus: LI</p>	\$416,000.00	 Low Income
1.14	<p>Camp Invention: Title sites Summer program provides hands-on vocabulary rich experiences for students to learn science, technology, and math concepts. Student Group Focus: LI</p>	\$595,767.00	 Low Income
1.15	<p>Camp Invention: Local Control Funding Formula (LCFF) sites Summer program provides hands-on vocabulary rich experiences for students to learn science, technology, and math concepts. Student Group Focus: LI</p>	\$600,000.00	 Low Income
1.16	<p>Equal Opportunity Schools (EOS) EOS provides workshops, professional development, data analysis, and site support to increase enrollment in Advanced Placement courses for priority student groups. Student Group Focus: EL, LI</p>	\$257,000.00	 English Learners Low Income
1.17	<p>iReady License, Professional Development, and Implementation Support Implement and provide professional learning related to i-Ready, which provides targeted support based on diagnostic data for students below grade level in math and reading. Student Group Focus: EL, LI</p>	\$563,379.00	 English Learners Low Income
1.18	<p>Professional Learning and Implementation of Math Programs Provide professional learning opportunities focused on intervention strategies and resources, implementation of new curriculum, instructional strategies that meet the needs of all students, equitable grading practices, and network collaboration. Build a tiered system of support for teachers to implement early intervention and assessment guided instruction. Student Group Focus: EL, LI</p>	\$601,635.00	 English Learners Low Income

1.19	<p>Math Support for Grades 6-8 0.2 Full Time Equivalent (FTE) intervention teacher provided to accelerate growth toward math proficiency. Student Group Focus: EL, LI</p>	\$622,825.00	 English Learners Low Income
1.20	<p>Integrated and Designated English Language Development (ELD) Professional Learning Increase professional learning opportunities for teachers focused on Systematic ELD connected to the ELD standards and framework. Student Group Focus: EL</p>	\$185,910.00	 English Learners
1.21	<p>Designated English Language Development (ELD) Staff Increase site access to curriculum and training around systemic English Language Development to support English language acquisition for multilingual learners. Designated ELD classes use curriculum and instructional strategies tailored to the proficiency levels and language acquisition stages of English Learner (EL) students. Student Group Focus: EL</p>	\$12,612,455.00	 English Learners
1.22	<p>English Language Development (ELD) Staff Coaching Staff to provide personalized support to teachers of English Learner (EL) students including 1:1 coaching, mentorship, establishing cohorts, and modeling lessons. Student Group Focus: EL</p>	\$464,256.00	 English Learners
1.23	<p>English Language Proficiency Assessments for California (ELPAC) and English Learner (EL) Services Support Oversee EL compliance (Reclassified Fluent English Proficient, follow-ups) and ELPAC training and administration district-wide. Student Group Focus: EL</p>	\$614,810.00	 English Learners
1.24	<p>English Language Development (ELD) Clerical Staff Manage state and local student information systems, update and share English Learner (EL) data with staff, engage families, and support the enrollment and transfer process. Student Group Focus: EL</p>	\$423,282.00	 English Learners
1.25	<p>English Learner (EL) Awareness and Communication Provide students, families, and staff with knowledge and vocabulary around English Language Development (i.e. process, purpose, pathway, options, meaning). Student Group Focus: EL (LTEL)</p>		 English Learners

1.26	<p>Multi-Lingual Learners: Language Acquisition Staff coordinates programs to engage students in acquiring English and meeting academic standards.</p> <p>Student Group Focus: EL</p>	\$75,000.00	 English Learners
1.27	<p>Accelerating Reclassification: Long-Term English Learner (LTEL) Staff coordinates programs to engage students in reading, writing, listening, and speaking in English.</p> <p>Student Group Focus: EL (LTEL)</p>	\$50,000.00	 English Learners
1.28	<p>K-2 Reading Difficulty Screener Reading screeners provide insights into areas where English Learners (EL) may need additional support. Based on the results of the reading screener, practitioners can target specific areas of literacy development and track the progress of English learners over time.</p> <p>Student Group Focus: EL, LI</p>	\$23,000.00	 English Learners Low Income
1.29	<p>Elementary Literacy Professional Learning Elementary literacy professional learning focused on:</p> <ul style="list-style-type: none"> • Language Essentials for Teachers of Reading and Spelling (LETRS) training for 25 teachers • Training and planning time on Benchmark K-5 English Language Arts (ELA) curriculum <p>Student Group Focus: EL, LI</p>	\$177,500.00	 English Learners Low Income
1.30	<p>Secondary Literacy Professional Learning Designing Literature Circles in English Language Arts (ELA) will provide access to culturally diverse novels aligned with the Social Justice Standards. Teacher Literature Circles using the adopted curriculum materials and alternative texts in partnership with our English Language Development (ELD) department will be more culturally responsive and relevant to students. Training and planning time for teachers on SpringBoard curriculum will make it accessible for English learners, including newcomers, and students with disabilities. Access to rigorous, engaging, relevant reading materials that students choose will also benefit all students.</p> <p>Student Group Focus: EL, LI</p>	\$104,775.00	 English Learners Low Income

1.31	<p>State Seal of Civic Engagement and Civic Education Youth Participatory Action Research (YPAR) training, Sacramento County Office of Education (SCOE) Civics Partnership, Mock Trial, Voter Education, and Civic Summit will provide teachers with collaboration time, knowledge, and skills to facilitate interdisciplinary student-led research projects that address issues relevant to their community.</p> <p>Student Group Focus: LI</p>	\$16,663.00	 Low Income
1.32	<p>Strategic Literacy Plans Establish shared understanding and vocabulary around literacy for teachers, examine and redesign the master schedule to facilitate literacy learning, pilot and purchase foundational literacy skills materials, and promote literacy with families.</p> <p>Student Group Focus: EL, LI</p>	\$467,200.00	 English Learners Low Income
1.33	<p>Director, Secondary (50%) School director to:</p> <ul style="list-style-type: none"> • Oversee educational programs, policies, and resources, ensure curriculum standards are met, and promote equity and inclusivity • Collaborate with school principals, teachers, and staff to implement district initiatives and professional development <p>Student Group Focus: EL, LI</p>	\$117,801.00	 English Learners Low Income
1.34	<p>World language proficiency validation Provide students who are or were at one time designated as English learners (EL) the opportunity to:</p> <ul style="list-style-type: none"> • Meet the college and career ready graduation requirements in world languages through the language skills they already have due to their backgrounds • Have their home language validated for the world languages portion of the Seal of Biliteracy requirements <p>Student Group Focus: EL</p>	\$5,000.00	 English Learners
1.35	<p>Equitable Access and Outcomes Provide access to information, resources, warm handoffs, applications, scholarships, college visits, and support for Historically Black Colleges and Universities College Fair.</p> <p>Student Group Focus: EL, LI</p>	\$26,046.00	 English Learners Low Income

1.36	<p>System of Professional Growth (SPG) Training of Participants and New Facilitators</p> <p>During the learning-focused supervision process, facilitators observe instruction and have reflective conversations on how to differentiate student support based on evidence and research-based practices.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	\$1,943,416.00	 <p>English Learners Foster Youth Low Income</p>
1.37	<p>Next Generation Science Standards (NGSS)</p> <p>This action provides funding for professional learning, strategic support for effective implementation of NGSS science and engineering practices, collaboration by grade level and/or science course, and ongoing support from outside science safety vendor.</p> <p>Student Group Focus: EL, LI</p>	\$214,835.00	 <p>English Learners Low Income</p>
1.38	<p>Advance Placement and Counselor Summer Training</p> <p>College board summer registration fees for Advance Placement (AP) summer training and fees only for counselor registrations for training to support college and career.</p> <p>Student Group Focus: EL</p>	\$15,300.00	 <p>English Learners</p>
1.39	<p>Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT), Cash for College Events</p> <p>PSAT/NMSQT will be funded for all 10th and 11th grade students during the school day as an opt-in. Cash for College events will be held at at least four high schools regionally to support Free Application for Federal Student Aid/California Dream Act Application (FAFSA/CADAA) completion.</p> <p>Student Group Focus: EL, LI</p>	\$92,790.00	 <p>English Learners Low Income</p>
1.40	<p>Naviance Support/6th Grade Program</p> <p>Counselor will visit K-6 sites without a site-based school counselor to deliver the Naviance tasks in the 6th-grade scope and sequence: Strengths Explorer, Academic Smart Goal and Career, Road Trip Nation.</p> <p>Student Group Focus: EL, LI</p>	\$20,000.00	 <p>English Learners Low Income</p>
1.41	<p>District Supports for Continuous Improvement: English Language Arts, Mathematics, English Learner Progress, College/Career</p> <p>District Supports to improve student outcomes:</p> <ul style="list-style-type: none"> • Provide staffing, professional learning, coaching, mentorship, and supplies to support district/school staff with how to use data, design actions, monitor progress, engage educational partners, and allocate funds • Align School Plan for Student Achievement (SPSA) and Local Control and Accountability Plan (LCAP) with an emphasis on English Learners (EL), Low Income (LI), Foster Youth (FY), Homeless (HM), and student groups/schools with "Red" Dashboard indicators • Develop and support implementation of Unified Insight Data Dashboard 	\$4,206,204.00	 <p>English Learners Foster Youth Low Income Lowest Performing</p>

	<ul style="list-style-type: none"> Provide Local Control Funding Formula (LCFF) supplemental site allocations Withhold required 2% of the state allocated funding for economic uncertainties Reduce practitioner-to-student ratios and opportunities for differentiated instruction <p>Student Group Focus: EL, FY, LI, HM, Lowest Performing</p>		
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GOAL**2**

Student Engagement and Course Access - Provide students with engaging programs, course work, and opportunities that address attendance, dropout, graduation, and access to a broad course of study.



2.1	<p>Immunization Clinic Nurse to provide immunizations to students, especially refugee students. Student Group Focus: EL, LI</p>	\$40,000.00	 English Learners Low Income
2.2	<p>Tutoring for Foster Youth (FY) Teachers to provide tutoring for FY students to accelerate learning in primary grades and credit recovery in grades 11 and 12. Student Group Focus: FY</p>	\$170,855.00	 Foster Youth
2.3	<p>Credit Recovery for Foster Youth (FY) Counselors to meet with FY students to assess credits earned and credits needed to meet graduation requirements. Student Group Focus: FY</p>	\$1,326,104.00	 Foster Youth
2.4	<p>Foster Youth (FY) Student Lists Staff to audit student lists of current and former FY students to ensure qualifying students receive services and accuracy of data. Student Group Focus: FY</p>	\$10,985.00	 Foster Youth
2.5	<p>Foster Youth (FY) Advocacy Social worker and school community worker to meet with county workers, students, and caregivers to provide resources to students entering, leaving, and attending the district. Student Group Focus: FY</p>	\$10,000.00	 Foster Youth

2.6	<p>La Entrada Alternative Continuation School Specialized personnel provide individualized support to address students' academic and socio-emotional needs. Provide materials such as textbooks to support curriculum delivery, and technology to enhance learning opportunities.</p> <p>Student Group Focus: EL, LI</p>	\$1,184,171.00	 English Learners Low Income
2.7	<p>Credit Recovery Provide flexible scheduling, individualized instruction, language support, access to resources, and targeted support through personalized credit recovery programs integrated into the school day.</p> <p>Student Group Focus: EL, LI</p>	\$502,392.00	 English Learners Low Income
2.8	<p>Summer School: Extended Year Provide flexible scheduling, personalized instruction aligned to student needs and specialized support including language assistance and access to resources.</p> <p>Student Group Focus: EL, LI</p>	\$75,000.00	 English Learners Low Income
2.9	<p>Summer School: Independent Study Provide tailored language assistance, technology access, flexible scheduling, personalized instruction, and mentorship.</p> <p>Student Group Focus: EL, LI</p>	\$100,000.00	 English Learners Low Income
2.10	<p>Summer School: Seat Based Provide resources such as textbooks and technology, personalized guidance to ensure progress towards college and career goals, and intensive instruction focused on academic gaps such as language support to address comprehension.</p> <p>Student Group Focus: EL, LI</p>	\$125,000.00	 English Learners Low Income
2.11	<p>Multi-Tiered System of Supports (MTSS): High School Supports Additional Full-Tim Equivalent (FTE) staff on high school sites to provide direct support to students.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	\$388,583.00	 English Learners Foster Youth Low Income
2.12	<p>Systematic Tiered Alignment of Interventions, Resources, and Supports (STAIRS) Support for site teams in developing their prevention and intervention programs, allocation of resources to sites, and tracking of interventions and data.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	\$55,900.00	 English Learners Foster Youth Low Income

2.13	<p>Summer Math Learning Provide extended learning opportunities during summer for targeted student groups to accelerate growth towards math standards.</p> <p>Student Group Focus: EL, LI</p>	\$72,950.00	 English Learners Low Income
2.14	<p>Integrated Math 1 Teachers High School Provide professional learning opportunities focused on intervention strategies and resources, implementation of new curriculum, instructional strategies that meet the needs of all students, equitable grading practices, and network collaboration.</p> <p>Student Group Focus: EL, LI</p>	\$578,117.00	 English Learners Low Income
2.15	<p>McKinney-Vento (MKV) Wraparound Services Staff, basic needs, and schools supplies to:</p> <ul style="list-style-type: none"> • Conduct home visits • Hold monthly food distribution • Give access to food closet for families <p>Student Group Focus: HM</p>	\$97,083.00	 Low Income
2.16	<p>Student Support Services Mobile Student Services vehicle that goes to school sites and San Juan events to distribute basic needs and school supplies such as backpacks, food, and attendance information.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	\$20,000.00	 English Learners Foster Youth Low Income
2.17	<p>Attendance Improvement Program Staff to attend attendance meetings, School Attendance Review Boards (SARBs), run attendance data, and provide incentives for students.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	\$466,227.00	 English Learners Foster Youth Low Income
2.18	<p>McKinney-Vento (MKV) Transportation Staffing to support communication and clerical work, and provide transportation to MKV students and qualifying English Learner (EL) newcomer students.</p> <p>Student Group Focus: EL (Newcomer), HM</p>	\$1,000,000.00	 English Learners Low Income
2.19	<p>Arts/PE: Professional Learning Provide professional learning opportunities focused on implementation of newly adopted standards, curriculum and instruction strategies that meet the needs of all students, equitable grading practices, and network collaboration.</p> <p>Student Group Focus: EL, LI</p>	\$10,000.00	 English Learners Low Income

2.20	<p>Music Instrument Repair Provide instruments, equipment, materials, and supplies to students in need. Student Group Focus: EL, LI</p>	\$51,462.00	 English Learners Low Income
2.21	<p>Secondary Teacher on Special Assignment (TOSA): Math Math TOSA provide professional learning, mentorship, resources, and classroom support to teachers focused on student engagement, culturally relevant instruction, differentiation techniques, and methods to reduce math anxiety, build confidence and self-efficacy. Student Group Focus: EL, LI</p>	\$80,012.00	 English Learners Low Income
2.22	<p>Elementary Teachers on Special Assignment (TOSAs): English Language Arts (ELA) and Math Elementary math and ELA TOSAs provide professional learning to support effective instructional strategies, differentiation techniques, and culturally relevant instruction, including support for early numeracy and foundational reading skills. Student Group Focus: EL, LI</p>	\$147,457.00	 English Learners Low Income
2.23	<p>Science Program Specialist Science Program Specialist provides:<ul style="list-style-type: none">• Leadership for curriculum adoption and instruction alignment to best practices• Teacher professional learning in inquiry-based methods• Resource allocation• Advocacy and support for regular, frequent elementary science instruction Student Group Focus: All</p>	\$208,560.00	 All Students
2.24	<p>Elementary Teachers on Special Assignments (TOSA): English Language Arts (ELA) and Math Secondary TOSA: Math Teachers on Special Assignments (TOSAs) to provide professional learning in math and ELA focused on effective instructional, differentiated, and culturally relevant instruction to support early numeracy and foundational reading skills. Also, provide mentorship, resources, and classroom support to address diverse student needs, reduce math anxiety, and foster confidence. Student Group Focus: EL, LI</p>	\$227,467.00	 English Learners Low Income
2.25	<p>Secondary Teachers on Special Assignments (TOSAs): English Language Arts (ELA) and Science Our secondary ELA and science TOSAs focus on professional learning and teacher support by:</p>	\$300,404.00	 English Learners Low Income

	<ul style="list-style-type: none"> Providing targeted professional learning in literacy strategies, content integration, and differentiation techniques to address the diverse needs of English learners and low-income students Offering ongoing mentorship, collaborative planning sessions, and access to resources <p>Student Group Focus: EL, LI</p>		
2.26	<p>English Language Arts (ELA) and Math Program Specialists</p> <p>The Program Specialist positions:</p> <ul style="list-style-type: none"> Ensure alignment with standards and frameworks for many district initiatives Provide targeted professional learning for teachers in effective instructional strategies Facilitate the selection and implementation of evidence-based curricula and resources Foster collaboration among educators, offer differentiated support, and monitor student progress <p>Student Group Focus: EL, LI</p>	\$372,547.00	 <p>English Learners Low Income</p>
2.27	<p>Instructional Technology</p> <p>Instructional technology to provide:</p> <ul style="list-style-type: none"> Translation tools and language resources for English Learner (EL) population Translated materials and communications from teachers to families Supports and resources for ELs and students receiving special education services to ensure inclusion and access to the same academic content Interactive teaching methods for diverse learning styles <p>Student Group Focus: EL, SWD</p>	\$336,147.00	 <p>English Learners</p>
2.28	<p>Site-Based Counselor Ratio</p> <p>Site-based school counselors to:</p> <ul style="list-style-type: none"> Provide tier 1 intervention in college career, personal, social, and academic support Lower ratios of site-based counselors More exposure and intervention in tier 1 and tier 2 <p>Student Group Focus: EL, LI</p>	\$2,099,056.00	 <p>English Learners Low Income</p>
2.29	<p>District Supports for Continuous Improvement: Chronic Absenteeism, Graduation</p> <p>District Supports to improve student outcomes:</p> <ul style="list-style-type: none"> Provide staffing, professional learning, coaching, mentorship, and supplies to support district/school staff with how to use data, design actions, monitor progress, engage educational partners, and allocate funds Align School Plan for Student Achievement (SPSA) and Local Control and Accountability Plan (LCAP) with an emphasis on English Learners (EL), Low 	\$4,206,204.00	 <p>English Learners Foster Youth Low Income Lowest Performing</p>

	<p>Income (LI), Foster Youth (FY), Homeless (HM), and student groups/schools with "Red" Dashboard indicators</p> <ul style="list-style-type: none"> • Develop and support implementation of Unified Insight Data Dashboard • Provide Local Control Funding Formula (LCFF) supplemental site allocations • Withhold required 2% of the state allocated funding for economic uncertainties • Reduce practitioner-to-student ratios and opportunities for differentiated instruction <p>Student Group Focus: EL, FY, LI, HM, Lowest Performing</p>		
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GOAL**3**

School Conditions, Climate, and Family Engagement - Address factors both inside and outside the classroom that impact student success such as family engagement, health, safety, discipline, connectedness, facilities, materials, and staffing.



3.1	<p>Foster Youth Advocacy School community worker and foster youth social worker to meet with foster youth students at school site and serve as advocate as it relates to the school site and county agencies.</p> <p>Student Group Focus: FY</p>	\$99,999.00	 Foster Youth
3.2	<p>Care Solace Care Solace provides a "concierge" service that assists students and families in navigating the mental health system to get access to care.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	\$107,000.00	 English Learners Foster Youth Low Income
3.3	<p>Campus Supervision Campus recreation aides support students with peer conflict resolution and provide safety and supervision for students during non-instructional times during the school day.</p> <p>Student Group Focus: EL, LI</p>	\$378,900.00	 English Learners Low Income
3.4	<p>Title 1 Vice Principals (K-8) Vice principals to proactively help students with problem solving skills, building relationships with students and staff, and support alternative discipline practices and restorative practices when students return from disciplinary action.</p> <p>Student Group Focus: LI</p>	\$1,677,737.00	 Low Income
3.5	<p>Conflict Mediation District Initiated Absences (DIAs) Facilitate communication between staff members, resolve conflicts, and support a collaborative learning environment and healthy school culture.</p>	\$25,000.00	

	Student Group Focus: EL, LI		English Learners Low Income
3.6	Site Admininistrator Support Retired administrators to supervise students and staff on days when administrators are off campus. Student Group Focus: EL, LI	\$60,000.00	 English Learners Low Income
3.7	Neighborhood Learning Project (NLP) / Academic Parent Teacher Teams (APTT) / Parent Teacher Home Visit Project (PTHVP) Supports for programs: <ul style="list-style-type: none"> • Translators to provide services at outreaches • Time cards for site and district staff who participate in outreaches after contracted hours • Site training for NLP, APTT, community asset mapping, parent-teacher home visits, and professional learning opportunities to deepen/expand initiatives Student Group Focus: EL, FY, LI, HM	\$39,998.00	 English Learners Foster Youth Low Income
3.8	FACE Mobile and Family Outreach FACE Mobile and Family Outreach Supports: <ul style="list-style-type: none"> • Full-time staff member to talk with families, determine needs and supports available, and connect them with district/community resources • Purchasing of resources to help families with academic and social-emotional student support at home • Items and materials to help reduce barriers and provide access to families who visit the FACE Mobile or other tabling outreach • Professional learning for staff and families around the FACE Mobile, family engagement, and educational enrichment through outreach opportunities • Time cards for site and district staff who participate in outreaches after contracted hours Student Group Focus: EL, FY, LI, HM	\$300,000.00	 English Learners Foster Youth Low Income
3.9	Summer Family Camps Summer Family Camps Support: <ul style="list-style-type: none"> • Contracting with Sierra Nevada Journeys, Camp Winthers, and other community partners to help provide enrichment to families • Time cards for site and district staff, including interpreters, who participate in these camps outside of contracted hours • Materials and supplies for enrichment at the camps • Transportation for families who need it to attend Student Group Focus: EL, FY, LI, HM	\$100,000.00	 English Learners Foster Youth Low Income

3.10	<p>Adult Education: English as a Second Language (ESL) Offer culturally sensitive, flexible ESL classes with individualized instruction and accessible childcare services.</p> <p>Student Group Focus: EL</p>	\$107,555.00	 English Learners
3.11	<p>Multi-Tiered System of Supports (MTSS): Staffing for Low, Mid and High Density Sites School Social Workers provide direct services to identified students focused on:</p> <ul style="list-style-type: none"> • Mental health support • Social skills instruction • Individual counseling • Referrals to outside agencies for identified needs of students and/or families <p>Student Group Focus: EL, FY, LI, HM</p>	\$365,695.00	 English Learners Foster Youth Low Income
3.12	<p>Student Support Center Staff focused on mental health, social skills, and counseling to provide supports to students as needed.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	\$99,203.00	 English Learners Foster Youth Low Income
3.13	<p>Multi-Tiered System of Supports (MTSS): Program Management and Supervision MTTS department supports that include:</p> <ul style="list-style-type: none"> • Administrator to develop and refine program, supervise employees, and collect data • Clerical staff to support program needs • Utilize SAEBRS universal screener to identify students who are at-risk in the areas of academics, behavior, and emotional well-being • Utilize Unified Insights MTSS Dashboard to track interventions and supports provided to students <p>Student Group Focus: EL, FY, LI, HM</p>	\$350,700.00	 English Learners Foster Youth Low Income
3.14	<p>Vision to Learn Partnership with outside agency to provide vision screening, follow-up exams, glasses prescriptions, and glasses to students as needed.</p> <p>Student Group Focus: LI</p>	\$250,000.00	 Low Income
3.15	<p>Additional Staffing for Safe Environments Additional Full-Time Equivalent (FTE) provided to each site for smaller student-to-staff ratios during recess and passing periods, and to establish trusting relationships with students.</p> <p>Student Group Focus: EL, FY, LI, HM</p>	\$2,767,120.00	 English Learners Foster Youth Low Income

3.16	<p>Support Center Leadership Team Stipends Student Support Center (SSC) leadership team to provide guidance and input into the professional learning for the Student Support Center team focused on providing direct supports and interventions to students. Student Group Focus: EL, FY, LI, HM</p>	\$12,499.00	 English Learners Foster Youth Low Income
3.17	<p>Behavior and Systems Support Board Certified Behavior Analysts (BCBA) to provide greater access to individualized supports for students who are struggling with regulation and behavior. BCBA and mental health teams will build a system for coordinated support for identified students. Coordinator will provide practitioners direct support to ensure accuracy of intervention documentation and use of data in decision making. Student Group Focus: EL, FY, LI, HM</p>	\$329,232.00	 English Learners Foster Youth Low Income
3.18	<p>Student Support Center Staff to provide students with mental health, social skills, and counseling supports as needed. Student Group Focus: EL, FY, LI, HM</p>	\$5,261,279.00	 English Learners Foster Youth Low Income
3.19	<p>Positive Behavioral Interventions and Supports (PBIS)/Social-Emotional Learning (SEL)/Restorative Practices Training, resources, and guidance for school site teams on how to build a comprehensive system focused on a continuum of positive behavior supports and structures. Student Group Focus: EL, FY, LI, HM</p>	\$293,812.00	 English Learners Foster Youth Low Income
3.20	<p>Navigate 360 Use Navigate 360 to provide individualized skill support to students and teach appropriate behavioral strategies. Use as an alternative discipline tool to reduce home suspensions and exclusionary discipline. Student Group Focus: FY, LI, HM</p>	\$140,000.00	 Foster Youth Low Income
3.21	<p>Where Everybody Belongs (WEB) Peer Mentor Program Enhance student leadership, facilitation and community-building skills. Peer Mentors provide incoming 6th graders/new students a welcoming environment and connections to school. Student Group Focus: LI</p>	\$40,000.00	 Low Income

3.22	<p>San Juan Youth Voice Advocates (SJYVA) Skill-building and support to high school students for facilitation of listening sessions to increase student voice toward the district's Local Control and Accountability Plan (LCAP), including sessions focused on the needs of Hispanic/Latinx and African American/Black students.</p> <p>Student Group Focus: EL, LI</p>	\$15,000.00	 English Learners Low Income
3.23	<p>Black Student Unions (BSUs) Support, consultation, and resources to staff advisors and student leaders for developing or enhancing their site-based Black Student Union. Build connections through a districtwide BSU Community of Belonging.</p> <p>Student Group Focus: LI</p>	\$63,000.00	 Low Income
3.24	<p>School/Community Prevention Specialist School/Community Prevention Specialist supports program implementation and direct student support for San Juan Youth Voice Advocates, Where Everyone Belongs (WEB) peer mentor program, Black Student Unions, Leadership Series, and School Climate Teams.</p> <p>Student Group Focus: EL, LI</p>	\$180,484.00	 English Learners Low Income
3.25	<p>Leadership Workshop Series Leadership Workshop Series builds student leadership and skill-building through a series of workshops.</p> <p>Student Group Focus: LI</p>	\$8,000.00	 Low Income
3.26	<p>Student School Climate Teams Student School Climate Teams provide student training and skill-building to support a positive school climate through data collection, action planning and implementation, and staff presentations.</p> <p>Student Group Focus: LI</p>	\$5,750.00	 Low Income
3.27	<p>Camp Kinder Camp Kinder provides nine instructional days for students to meet their incoming teacher, learn routines and procedures, and get support for success in the upcoming school year. Read Together books target foundational literacy skills such as, but not limited to Concepts about Print, Phonic Awareness, and fluency.</p> <p>Student Group Focus: EL, LI</p>	\$364,486.00	 English Learners Low Income

3.28	<p>Substance Abuse Prevention Support Prevention Program Specialist provides professional development, curriculum, presentations, workshops, and resources for staff, students and parents.</p> <p>Student Group Focus: LI</p>	\$147,532.00	 Low Income
3.29	<p>Bullying Prevention Including Safe School Ambassadors and Safe School Buddies Prevention Program Specialist provides professional development, curriculum, presentations, workshops, and resources for staff, students, and parents.</p> <p>Student Group Focus: LI</p>	\$239,006.00	 Low Income
3.30	<p>Cultivating Leaders Mentors and seminar topics address unconscious bias, communication, and navigating conflict through shared leadership, group facilitation, and reflection.</p> <p>Student Group Focus: EL, LI, SWD</p>	\$336,261.00	 English Learners Low Income
3.31	<p>Inclusive Practices Program Specialist support to provide professional development to increase inclusionary practices districtwide.</p> <p>Student Group Focus: SWD</p>	\$120,000.00	 Students with Disabilities
3.32	<p>General Education Enrollment Systems refinement to allow more students to access general education core content with high quality instruction.</p> <p>Student Group Focus: SWD</p>		 Students with Disabilities
3.33	<p>Behavior Support Assistants Behavior Support Assistants provide direct services to identified students with disabilities experiencing significant behavioral needs.</p> <p>Student Group Focus: SWD</p>	\$494,320.00	 Students with Disabilities
3.34	<p>Additional Hours for Instructional Assistants (IAs) to Support Students with Special Needs Additional IA hours allow for added staffing to work directly with students with disabilities on academics and social-emotional growth.</p> <p>Student Group Focus: SWD</p>	\$299,132.00	 Students with Disabilities

3.35	<p>Enrollment Center Counselor Enhance support for newcomer students at the time of enrollment, improve communication channels for students/families, provide tailored support and tentative English Language Development (ELD) placement, one-on-one counseling, and access to multilingual resources.</p> <p>Student Group Focus: EL (Newcomer)</p>	\$98,000.00	 English Learners
3.36	<p>Translation and Interpretation Provide information and communicate to students and families in home language.</p> <p>Student Group Focus: EL</p>	\$1,230,137.00	 English Learners
3.37	<p>Support for Newcomers and Culturally Relevant Engagement Assist families in understanding the American school system and engage them in activities that promote student's academic progress. Provide school supplies and Chromebooks for access to critical needs related to translation, resources, classroom, and research.</p> <p>Student Group Focus: EL (Newcomer)</p>	\$341,636.00	 English Learners
3.38	<p>Ongoing Support for Newcomers Upon enrollment, staff personally reaches out to the families and links them to resources, primary language support, school supplies, and school orientations.</p> <p>Student Group Focus: EL (Newcomer), LI</p>	\$1,450,000.00	 English Learners Low Income
3.39	<p>American Indian Education Program Grant Management The administrator of the program coordinates activities for students/families, acts as a liaison between parents, school sites and the district office, and manages grant compliance.</p> <p>Student Group Focus: LI, AI</p>	\$34,218.00	 Low Income
3.40	<p>Safety Positions School site safety positions to provide:</p> <ul style="list-style-type: none"> • Transition support in between classes, connect with students during unstructured time, respond to and support staff when safety or social-emotional issues arise • Conflict resolution, de-escalation, restorative practices, Positive Behavioral Interventions and Supports (PBIS), building community relationships, and trauma-informed practices <p>Student Group Focus: EL, LI</p>	\$561,939.00	 English Learners Low Income

3.41	<p>Vice Principals and Guest Teachers</p> <p>Vice Principals to proactively help students with problem-solving skills, build relationships with students and staff, support alternative discipline practices and restorative practices when students return from disciplinary action. Provide two additional dedicated guest teachers at Katherine Johnson Middle School who will remain at the site if all positions are filled for extra intervention, relationship building, and additional support during emergency situations.</p> <p>Student Group Focus: EL, LI</p>	\$1,318,443.00	 <p>English Learners Low Income</p>
3.42	<p>Enhance School Culture and Climate - Encina</p> <p>Provide additional campus supervision, resources, materials, and supplies to increase student safety and access to graduation, school, and athletic opportunities at Encina Preparatory High.</p> <p>Student Group Focus: LI</p>	\$175,276.00	 <p>Low Income</p>
3.43	<p>Pregnant/Parent Students</p> <p>Early Head Start and Home Base staff:</p> <ul style="list-style-type: none"> • Screen and assess students to identify developmental activities to do at home • Provide academic and socialization opportunities on campus to prepare students for classroom environment • Provide a support system for pregnant teens and adults with children from birth to 3 years • Accompany parents to community resources, school, health, and employment appointments • Assist with pre-school enrollment <p>Student Group Focus: EL, LI</p>	\$551,117.00	 <p>English Learners Low Income</p>
3.44	<p>Student Identity</p> <p>Student identity clubs and activities provides opportunities for student listening sessions to amplify student concerns and needs and provides more opportunities to celebrate intersectional identity.</p> <p>Student Group Focus: EL, LI</p>	\$40,000.00	 <p>English Learners Low Income</p>
3.45	<p>F.A.C.E. Parent/Family Support Ambassadors</p> <p>Parent/Family Support Ambassadors responsibilities:</p> <ul style="list-style-type: none"> • Provide family outreach and communication regarding high school graduation and college/career readiness • Participate in meetings and school events • Communicate with families to increase knowledge of school, district, and community resources and programs • Support with welcome calls, school tours, and welcoming new students and families 	\$546,648.00	 <p>English Learners Foster Youth Low Income</p>

	<ul style="list-style-type: none"> Promote opportunities for family involvement, parent and student voice, and school-to-home partnerships Support facilitation of student clubs, student groups, parent groups, and family education classes/events Connect students and families to internal and external programs, resources, and tangible items as needed <p>Student Group Focus: EL, FY, LI, HM</p>		
3.46	<p>Family Education and Leadership Development</p> <p>Family Education and Leadership Development staff responsibilities:</p> <ul style="list-style-type: none"> Develop family education workshops, classes, and programs Collaborate with district departments and community-based organizations to offer programs that support parent leadership and learning about the school system Support community outreach to increase family engagement and partnership Work with school site teams to offer training, assistance, or guidance on family engagement best practices and initiatives Help with the creation and coordination of workshops in different languages Create opportunities to build the capacity of families' knowledge and confidence to encourage diverse representation from families in school and district committees Provide programs that inform families about ways to engage in education through parent voice, volunteering, advocacy, etc. <p>Student Group Focus: EL, FY, LI, HM</p>	\$61,740.00	 <p>English Learners Foster Youth Low Income</p>
3.47	<p>Safety Support, Planning & Training</p> <p>Safety positions to:</p> <ul style="list-style-type: none"> Provide resources and guidance to assist and investigate school and online incidents involving threats of harm Provide conflict resolution, de-escalation, restorative practices, Positive Behavioral Interventions and Supports (PBIS), and relationship-building Provide instruction and monitor safety drills Conduct site vulnerability and safety studies <p>Student Group Focus: EL, LI</p>	\$1,731,862.00	 <p>English Learners Low Income</p>
3.48	<p>School Community and Family Partnerships</p> <p>Full-time coordinator to:</p> <ul style="list-style-type: none"> Explore and vet partnerships and connect them with site and district opportunities Purchase resources and materials to help promote partnership initiatives Provide professional learning for staff, families, and community members around the power of partnerships Pilot partnership programs at sites based on targeted needs 	\$135,766.00	 <p>English Learners Foster Youth Low Income</p>

	<ul style="list-style-type: none"> • Create partnership events to help increase knowledge, access, and opportunities for sites, departments, and partners • Oversee time cards for site and district staff who participate in partnership outreaches after contracted hours <p>Student Group Focus: EL, FY, LI, HM</p>		
3.49	<p>San Juan Teacher Residency at Alder Graduate School of Education Hire educators that look like the students we support. Provide support for residents and mentors such as professional learning, supplemental salary and benefits for residency facilitators, and supplies for mentor and resident seminars.</p> <p>Student Group Focus: EL, LI</p>	\$222,095.00	 <p>English Learners Low Income</p>
3.50	<p>New Teacher Induction and Peer Assistance and Review (PAR) Induction and PAR programs:</p> <ul style="list-style-type: none"> • Provide new and struggling teachers with ongoing support and mentorship from experienced educators tailored to the needs of English Learners (ELs) and low-income students • Foster collaboration, professional growth, and instructional excellence • Provide appropriate materials, technology, and support personnel to further enhance their effectiveness in meeting the needs of ELs and low-income students <p>Student Group Focus: EL, LI</p>	\$88,410.00	 <p>English Learners Low Income</p>
3.51	<p>Pre-Induction Teacher On Special Assignment (TOSA) TOSA supports include:</p> <ul style="list-style-type: none"> • Intensive support to interns and untrained teachers to meet the learning needs of English learners and low-income students • Effective teaching practices to foster engagement, comprehension, and achievement • Support and mentorship with an experienced educator <p>Student Group Focus: EL, LI</p>	\$163,455.00	 <p>English Learners Low Income</p>
3.52	<p>Fiscal Technician Fiscal technician ensures management team (program specialists) is supported, and funds are allocated in alignment with funding guidelines to meet the specific needs of student groups generating funding.</p> <p>Student Group Focus: EL, LI</p>	\$58,891.00	 <p>English Learners Low Income</p>
3.53	<p>System of Professional Growth (SPG) and Pre-Induction Support</p>	\$300,000.00	

	Add peer facilitators and/or pre-induction facilitators to support veteran and brand new practitioners to reduce caseload of administrators, support process, and enhance the teaching and learning of students who most need high quality instruction. Student Group Focus: EL, LI		English Learners Low Income
3.54	Mentoring and Support Mentoring and support to: <ul style="list-style-type: none">• Provide targeted mentoring support to students from marginalized communities• Aid in data accrual around site based incidents of hate/discrimination/bias• Support staff and student efforts to appropriately navigate the challenges Student Group Focus: EL, LI	\$942,326.00	 English Learners Low Income
3.55	Building Capacity For Anti-Racist/Anti-Bias Instruction Provide staff with access to educational opportunities and resources to further develop their equity lenses and expand their ability to support district learners. Student Group Focus: EL, LI	\$146,060.00	 English Learners Low Income
3.56	Equity personnel Provide support to district employees with meeting the unique needs of Local Control Funding Formula (LCFF) priority students, stewarding the 8-Point Commitment, and making connections between the 8-point commitment, the state Local Control and Accountability Plan (LCAP) Metrics, and the California Department of Education's 5 Culturally Responsive Practices. Student Group Focus: EL, LI	\$702,950.00	 English Learners Low Income
3.57	Campus Climate Provide capacity-building opportunities for site leaders to recognize and celebrate student academic progress, receive data collection resources, and support identity focused events such as Black Renaissance, Black Student Union (BSU) Kickoff, Pride Celebrations. Student Group Focus: EL, LI	\$150,000.00	 English Learners Low Income
3.58	Student Voice Engage in student listening sessions to amplify student concerns and needs. Hold summits for students to discuss the equity work they have engaged in, identify clubs that support their efforts in creating spaces of belonging, and share their truth with adults in our system. Student Group Focus: EL, LI	\$23,000.00	 English Learners Low Income

3.59	<p>Two-Way Text Messaging Platform with Advanced Translation Features TalkingPoints provides a two-way communication platform for staff and families to connect that provides advanced auto-translation features.</p> <p>Student Group Focus: EL</p>	\$56,850.00	 English Learners
3.60	<p>Cultural Communication Specialists Two cultural communication specialists to provide purposeful and targeted communication with families that speak the two most common languages in the district other than English (Spanish and Persian) through storytelling, and support departments and school sites with improving their communication practices.</p> <p>Student Group Focus: EL</p>	\$282,616.00	 English Learners
3.61	<p>Workforce Diversity, Recruitment, Retention Workforce diversity, recruitment, and retention efforts include:</p> <ul style="list-style-type: none"> • Job fairs • Recruitment materials and supplies • Specific training on meeting the needs of the diverse population <p>Student Group Focus: EL, LI</p>	\$100,000.00	 English Learners Low Income
3.62	<p>Credentialing Oversight Increase the frequency of monitoring teacher placement at sites, credential expiration dates, and revise onboarding process.</p> <p>Student Group Focus: EL, FY, LI</p>		 English Learners Foster Youth Low Income
3.63	<p>District Supports for Continuous Improvement: English Language Arts, Mathematics, English Learner Progress, College/Career District Supports to improve student outcomes:</p> <ul style="list-style-type: none"> • Provide staffing, professional learning, coaching, mentorship, and supplies to support district/school staff with how to use data, design actions, monitor progress, engage educational partners, and allocate funds • Align School Plan for Student Achievement (SPSA) and Local Control and Accountability Plan (LCAP) with an emphasis on English Learners (EL), Low Income (LI), Foster Youth (FY), Homeless (HM), and student groups/schools with "Red" Dashboard indicators • Develop and support implementation of Unified Insight Data Dashboard • Provide Local Control Funding Formula (LCFF) supplemental site allocations • Withhold required 2% of the state allocated funding for economic uncertainties • Reduce practitioner-to-student ratios and opportunities for differentiated instruction <p>Student Group Focus: EL, FY, LI, HM, Lowest Performing</p>	\$4,206,205.00	 English Learners Foster Youth Low Income Lowest Performing

GOAL**4**

Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Carmichael Elementary) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.



4.1	University of Florida Literacy Institute (UFLI) Foundations Literacy Supplemental program to benchmark curriculum that teaches students the foundational skills necessary for proficient reading. Student Group Focus: EL, HIS, SED, WH	\$3,994.00	 EL, HIS, SED, WH
4.2	English Learner Achieve Curriculum Systematic English Language Development (ELD) curriculum to support English development for English language learners during designated ELD as well as all learners for Integrated ELD inside the general education classroom. Student Group Focus: EL, HIS, SED, WH	\$29,428.00	 EL, HIS, SED, WH
4.3	Engaging School Literature Engaging school literature to reflect culturally relevant topics, student interests, and promote student literacy. Provide literacy for families to engage with English Language Arts (ELA) at home. Student Group Focus: EL, HIS, SED, WH	\$21,020.00	 EL, HIS, SED, WH
4.4	Bilingual Instructional Assistant Support Provide native language support for students and families, instructional support in general education classrooms, and make home to school connections for families. Student Group Focus: EL	\$214,677.00	 EL
4.5	Student and Family Engagement School Community Specialist to monitor and communicate with students identified as chronically absent and provide engaging attendance incentives for students and families. Student Group Focus: AA, EL, SED, TOM	\$55,241.00	 AA, EL, SED, TOM
4.6	Welcoming and Belonging Provide "welcome kits" and additional resources to support students. Student Group Focus: AA, EL, SED, TOM	\$7,357.00	 AA, EL, SED, TOM

4.7	Structured Recess Supervision Monitor, coach, and provide positive modeling for recess activities. Student Group Focus: TOM	\$68,105.00	 TOM
4.8	Positive Behavior Intervention Positive Behavior Intervention supports: <ul style="list-style-type: none">• Professional learning focused on meeting students' various needs• Engaging families as partners in supporting positive behaviors• Schoolwide signage• Furniture and materials for calm down space and behavioral alternatives• Positive Behavioral Interventions and Supports (PBIS) materials Student Group Focus: TOM	\$21,230.00	 TOM
4.9	Engaging Instructional Practices Curriculum and materials for differentiated instruction, materials for students to take home, manipulatives, and technology to increase engagement and understanding. Student Group Focus: AA, EL, HIS, SED, WH	\$5,255.00	 AA, EL, HIS, SED, WH

GOAL**5**

Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Encina Preparatory High) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.



5.1	Bilingual Instructional Assistants (BIAs) BIAs provide language support instruction across content areas. Student Group Focus: EL	\$259,410.00	 EL
5.2	Instructional Assistant (IA) IA to provide instructional support for English learners in English Language Development (ELD) classes. Student Group Focus: EL	\$145,946.00	 EL
5.3	English Learner (EL) Instruction Professional learning focused on integrating the EL framework, content standards, and Guided Language Acquisition Design (GLAD) strategies. Student Group Focus: EL	\$27,322.00	 EL

5.4	<p>English Language Instructional Specialist English Language Instructional Specialist to conduct formative assessments, student progress monitoring, and push-in/pull-out support as needed.</p> <p>Student Group Focus: EL</p>	\$32,079.00	 EL
5.5	<p>English Learner (EL) Counselor English Learner (EL) Counselor to provide post-secondary planning and Social-Emotional Learning (SEL) support, and monitor A-G completion for EL students.</p> <p>Student Group Focus: EL</p>	\$167,114.00	 EL
5.6	<p>Technology to Support Differentiation Provide technology devices, translation devices, and site licenses to support language development and accessibility to content areas.</p> <p>Student Group Focus: EL</p>	\$3,153.00	 EL
5.7	<p>Refugee Empowering Peers: International Rescue Committee (IRC) Service agreement provides:</p> <ul style="list-style-type: none"> • Education support: Academic support and resources, extracurricular opportunities, and college/post-secondary preparation and options • Life skills education: Team building, communication skills, civic engagement, diversity and inclusion, and relationship building • Employment information: Resume building, job search, and career opportunities <p>Student Group Focus: EL</p>	\$15,765.00	 EL
5.8	<p>Advancement Via Individual Determination (AVID) Emerge Staff, training, and supplies to support the implementation of the AVID program.</p> <p>Student Group Focus: EL</p>	\$33,655.00	 EL
5.9	<p>Administrative Instructional Support (VP) Administrative Instructional Support (VP) to focus on removing barriers to student learning.</p> <p>Student Group Focus: EL</p>	\$201,854.00	 EL

GOAL**6**

Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Greer Elementary) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.



6.1	<p>Intervention Differentiated instruction to support various student academic needs at their instructional level. Student Group Focus: AA, AS, EL, HIS, SED, SWD</p>	\$164,488.00	 AA, AS, EL, HIS, SED, SWD
6.2	<p>Bilingual Instructional Assistant (BIA) Support BIA to provide native language support for students and families. Instructional support in general education classrooms to bridge the gap for students and make home to school connections for families. Student Group Focus: EL</p>	\$53,673.00	 EL
6.3	<p>Attendance Improvement Attendance initiative to: <ul style="list-style-type: none"> • Provide additional hours for the attendance clerk to monitor and communicate with students • Increase recognition, outreach, programs, and incentives for attendance improvement. Student Group Focus: TOM</p>	\$30,685.00	 TOM
6.4	<p>Administration Vice principal to support instructional leadership, attendance outreach, Positive Behavioral Interventions and Supports (PBIS) systems, and behavioral interventions. Student Group Focus: AA, AS, EL, HIS, HM, SED, SWD, TOM</p>	\$193,029.00	 AA, AS, EL, HIS, HM, SED, SWD, TOM
6.5	<p>English Language Development (ELD) Teacher ELD teachers to provide scaffolded supports, small group instruction, administer English Language Proficiency Assessments for California (ELPAC) testing, and utilize GLAD strategies to support language acquisition for EL students. Student Group Focus: EL</p>	\$164,488.00	 EL

6.6	<p>Preventive Support Staff and Social-Emotional Learning Opportunities</p> <p>Preventive support staff and Social-Emotional Learning (SEL) opportunities provide:</p> <ul style="list-style-type: none"> • Access to trained support staff and consistent data-driven SEL lessons in class • Professional learning focused on meeting students' various needs • Engaging families as partners in supporting positive behavior • Furniture and materials for calm down space and behavioral alternatives. • Positive Behavioral Interventions and Supports (PBIS) materials. <p>Student Group Focus: HM, TOM</p>	\$278,761.00	 HM, TOM
6.7	<p>Engaging Instructional Practices</p> <p>Engaging instructional practices include curriculum and materials for differentiated instruction, materials for students to take home, manipulatives, and technology to increase engagement and understanding.</p> <p>Student Group Focus: AA, AS, EL, HIS, HM, SED, SWD, TOM</p>	\$21,020.00	 AA, AS, EL, HIS, HM, SED, SWD, TOM
6.8	<p>Welcoming and Belonging</p> <p>Provide "welcome kits" and additional resources to support students.</p> <p>Student Group Focus: HM, TOM</p>	\$21,206.00	 HM, TOM

GOAL**7**

Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Howe Avenue Elementary) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.



7.1	<p>Class Size Reduction</p> <p>Provide differentiated academic and behavior support to improve student engagement, relationships, classroom management, and academic achievement.</p> <p>Student Group Focus: AA, EL, HIS, SED, TOM, WH</p>	\$493,463.00	 AA, EL, HIS, SED, TOM, WH
7.2	<p>Social Worker</p> <p>Provide mental health and behavior support, crisis intervention, advocacy and empowerment.</p> <p>Student Group Focus: AA, EL, HIS, SED, TOM, WH</p>	\$167,114.00	 AA, EL, HIS, SED, TOM, WH

7.3	<p>Intervention Provide differentiated instruction to support various student academic needs at their instructional level.</p> <p>Student Group Focus: AA, EL, HIS, SED, WH</p>	\$164,488.00	 AA, EL, HIS, SED, WH
7.4	<p>Superior Sports Provide structured activities for students during unstructured time (recess) and provide mentoring support to all students to build positive motivation and engagement in school.</p> <p>Student Group Focus: TOM</p>	\$83,029.00	 TOM
7.5	<p>Professional Development and District Initiated Absence Provide professional learning in English Language Arts (ELA) and math to staff focused on 95% Phonics Instruction, Building Math Knowledge, data analysis, common assessments, and differentiated instruction. District Initiated Absences (DIA) to provide co-teaching and collaboration support for all teachers in ELA and math.</p> <p>Student Group Focus: AA, EL, HIS, SED, WH</p>	\$22,879.00	 AA, EL, HIS, SED, WH
7.6	<p>Materials, Supplies, Books, Copier Provide instructional materials for classroom instruction, culturally relevant libraries, math manipulatives, and supplies to support students with instruction. Provide social-emotional learning materials for Positive Behavioral Interventions and Supports (PBIS) and Zones of Regulation Signage that promote social, emotional, and academic growth around self-awareness, self-management, responsible decision making, social awareness, and relationship skills.</p> <p>Student Group Focus: AA, EL, HIS, SED, TOM, WH</p>	\$31,153.00	 AA, EL, HIS, SED, TOM, WH
7.7	<p>Family Engagement and Collaboration Family engagement and collaboration:</p> <ul style="list-style-type: none"> • Provide instructional materials, technology, and leveled readers for at-home use to practice English Language Arts and math • Provide at-home social-emotional learning supports in behavior for consistency with school and home • Provide parent education information to bridge the home-school connection and allow for consistency with school and home • Provide motivational rewards and student recognition for positive school connection and behavior <p>Student Group Focus: AA, EL, HIS, SED, TOM, WH</p>	\$9,459.00	 AA, EL, HIS, SED, TOM, WH

7.8	After School Tutoring Provide extended-day instruction in English Language Arts (ELA) and math using small group, differentiated, and evidence-based instruction. Student Group Focus: AA, EL, HIS, SED, WH	\$16,816.00	 AA, EL, HIS, SED, WH
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GOAL**8**

Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Katherine Johnson Middle) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.



8.1	English Language Arts (ELA) Support Provide ELA in-class support to students with language and/or learning barriers. Provide learning for staff around data-driven instructional practices that meet students' various needs and levels. Student Group Focus: AS, WH	\$73,746.00	 AS, WH
8.2	Math Support Provide math in-class support to students with language and/or learning barriers. Provide learning for staff around data-driven instructional practices that meet students' various needs and levels. Student Group Focus: AA, AS, EL, SED, SWD, WH	\$73,746.00	 AA, AS, EL, SED, SWD, WH
8.3	Preventive Support Staff and Social-Emotional Learning (SEL) Preventive support staff and SEL to: <ul style="list-style-type: none"> • Provide access to trained support staff and consistent data-driven SEL lessons in class • Provide professional learning for staff around meeting students' various needs • Support families in partnering with school around positive behaviors Student Group Focus: TOM	\$585,125.00	 TOM

GOAL**9**

Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (La Entrada Continuation High) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.



9.1	Math Intervention Provide differentiated math intervention for students. Student Group Focus: HIS, SED	\$66,949.00	 HIS, SED
9.2	Counselor Create a 1, 2, or 3 year plan for graduation to college and/or career. Student Group Focus: HIS, SED	\$115,998.00	 HIS, SED
9.3	Tiered Interventions Provide tiered interventions to support students' social, emotional, behavioral, and academic needs. Student Group Focus: AA, SWD	\$15,996.00	 AA, SWD

GOAL**10**

Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (La Vista Center)
 - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.



10.1	Staff Training Dialectical Behavioral Therapy to support staff in using evidence-based practices when interacting with students struggling with varied mental health needs. Student Group Focus: SED, SWD	\$9,459.00	 SED, SWD
10.2	Community Building Provide Student Life Work (self-development) guest speaker series to help build community, and teach pro-social skills. Student Group Focus: SED, SWD	\$10,379.00	 SED, SWD
10.3	Supervision Provide extra hours for staff supervision to support during AM and PM drop-off and accompany students transitioning from La Vista to general education campuses. Student Group Focus: SED, SWD	\$9,795.00	 SED, SWD

10.4	Intervention Provide weekly reading intervention to address source of behaviors during English Language Arts. Student Group Focus: SED, SWD	\$7,357.00	 SED, SWD
10.5	Behavior Support Provide Positive Behavioral Interventions and Supports (PBIS) training, activities, and incentives to support students with safe and respectful behavior choices. Student Group Focus: SED, SWD	\$14,588.00	 SED, SWD

GOAL**11**

Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Mariposa Avenue Elementary) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.



11.1	Designated and Integrated English Language Development (ELD) Provide additional staffing to provide designated and integrated ELD. Student Group Focus: EL	\$164,488.00	 EL
11.2	Bilingual Instructional Assistant Support Provide native language support for students and families, instructional support in general education classrooms, and make home to school connections for families. Student Group Focus: EL	\$180,919.00	 EL
11.3	Engaging Instructional Practices Provide curriculum and materials for differentiated instruction, materials for students to take home, manipulatives, and technology to increase engagement and understanding. Student Group Focus: EL	\$7,124.00	 EL
11.4	Engaging School Literature Engaging school literature to include: <ul style="list-style-type: none"> • Bilingual and multicultural books • Engaging school literature to reflect culturally relevant topics, student interests, and promote student literacy • Literacy for families to engage with English Language Arts at home Student Group Focus: EL	\$4,204.00	 EL

11.5	Imagine Language and Literacy Specialized activities for multilingual students in grades PreK-6th grade to accelerate literacy skills and English language development using first-language instruction and human-voiced audio supports. Student Group Focus: EL	\$15,371.00	 EL
11.6	Guided Language Acquisition Design (GLAD) Differentiated instruction to support various student language profiles and needs. Student Group Focus: EL	\$4,729.00	 EL

GOAL**12**

Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (San Juan High)

- Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.



12.1	Differentiated Instruction Support various student language profiles and needs in core content classes, specifically English and math. Student Group Focus: EL	\$107,347.00	 EL
12.2	Math Co-Teacher Math co-teacher to provide in-class support for co-teaching in Intermediate Math I. Student Group Focus: HIS, SED, WH	\$149,893.00	 HIS, SED, WH
12.3	English Language Arts (ELA) Co-Teacher ELA co-teacher to provide in-class support in selected classrooms. Student Group Focus: HIS	\$149,893.00	 HIS
12.4	Dean of Students Teacher to monitor student progress, facilitate student support groups, direct student supports, coordinate tutoring and Spartan Time. Student Group Focus: TOM	\$115,017.00	 TOM

12.5	<p>Academic Assessment Coordinator Academic Assessment Coordinator to track assessment and data, provide academic counseling support, and serve as coordinator for Equal Opportunity Schools (EOS), English Language Proficiency Assessments for California (ELPAC), and California Assessment of Student Performance and Progress (CAASPP). Student Group Focus: EL, HIS, SED, WH</p>	\$167,114.00	 EL, HIS, SED, WH
12.6	<p>Resources Provide materials and supplies to implement the Equity Multiplier Funding Initiatives. Student Group Focus: EL, HIS, SED, WH</p>	\$28,616.00	 EL, HIS, SED, WH
GOAL			
13		<p>Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Starr King K-8) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.</p>	
13.1	<p>English Language Arts Intervention Provide Universal Access to support small group instruction. Student Group Focus: AA, EL, SWD, TOM, WH</p>	\$222,293.00	 AA, EL, SWD, TOM, WH
13.2	<p>Math Intervention Staff and consultant to provide coaching focused on Tier 1 instruction. Student Group Focus: AA, SWD, TOM</p>	\$201,273.00	 AA, SWD, TOM
13.3	<p>Tiered Intervention Staff, community partnerships, and consultant to build relationships and support implementation of Tier 1 and Tier 2 interventions. Student Group Focus: AA, HM, TOM</p>	\$570,205.00	 AA, HM, TOM
13.4	<p>Attendance Improvement Attendance improvement supports include:</p> <ul style="list-style-type: none"> • Staff • Engaging learning experiences • Support to families • Resources <p>Student Group Focus: EL, SWD</p>	\$94,628.00	 EL, SWD

GOAL**14**

Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Whitney Avenue Elementary) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.



14.1	Behaviorist Provide behavior support during classroom instruction and professional learning to support teachers with Tier I interventions. Student Group Focus: SWD	\$202,948.00	 Students with Disabilities
14.2	Instructional Assistants (IAs) IAs provide small group instruction and intervention in grades 3-5. Student Group Focus: SWD	\$145,945.00	 Students with Disabilities
14.3	Instructional Assistant (IA) 2 IA 2 to provide targeted push in and pull out small group and individual instruction. Student Group Focus: SWD	\$55,041.00	 Students with Disabilities
14.4	Instructional Assistant (IA) 3 IA 3 to work in collaboration with the behaviorist to provide academic and behavioral support to students. Student Group Focus: SWD	\$57,518.00	 Students with Disabilities
14.5	Supplemental Instructional Materials Provide materials and supplies needed to support English Language Arts and math instruction and engagement in all grades. Student Group Focus: SWD	\$33,275.00	 Students with Disabilities

2024-25 Notable Changes

ENGLISH LANGUAGE ARTS: \$679,200 increase

- Strengthen literacy programs that include explicit phonics instruction and intervention (Based on the successful model at Dyer Kelly for the Early Literacy Support Block grant)
- ELD strategies and Universal Design for Learning in planning lessons.
- Promote literacy with families.
- Language Essentials for Teachers of Reading and Spelling (LETRS) training

MATH: \$599,350 increase

- Professional learning opportunities focused on intervention strategies and resources, implementation of new curriculum, differentiated instructional strategies, equitable grading practices, and network collaboration.
- Tiered system of support for teachers to implement early intervention and assessment guided instruction.
- Support based on diagnostic data for students below grade level in math and reading.
- Extended learning opportunities during summer for targeted student groups to accelerate growth towards math standards.

ENGLISH LEARNER PROGRESS AND ATTENDANCE: \$3,028,294 increase

- Establish process and provide transportation to newcomer students as needed due to overload situations that occur throughout the year.
- Translators to provide information and communicate to students and families in home language
- Instructional technology supports and resources for EL and students receiving special education services to ensure inclusion and access to the same academic content
- Engage and provide information regarding ELD to students, families, and staff (i.e. process, purpose, pathway, options, meaning).

BEHAVIOR AND MENTAL HEALTH: \$1,517,000 increase

- Screener to identify students who are at-risk in the areas of academics, behavior, and emotional well being.
- Greater access to individualized supports for students who are struggling with regulation and behavior.
- Individualized skill support to students and teach appropriate behavioral strategies.
- “Concierge” service that assists students and families in navigating the mental health system to get access to care.

COLLEGE AND CAREER: \$932,586 increase

- College and career readiness counseling to provide tailored guidance on post-secondary options, financial aid, and language support.
- Culturally responsive mentorship and school counseling to provide socio-emotional support that addresses barriers to academic success and fosters holistic development.
- College preparation assistance, outreach, support and resource information, student/parent consultation and workshops, course selection and career development assistance, and access to financial aid and scholarships.

CLASS SIZE REDUCTION: \$4,100,000 increase

- Class size reduction pilot with six highest-density schools in secondary and K-8: Encina Preparatory High, San Juan High, Arcade Fundamental Middle, Katherine Johnson Middle, Starr King K-8, and Kingswood K-8.
- Reduce class sizes and practitioner-to-student ratios.
- Improve working conditions for staff and learning conditions for students.
- Stabilize staffing at highest-need schools to maintain continuity of learning.
- Increase opportunities for differentiated instruction.

Educational Partner Engagement

San Juan Unified School District (SJUSD) is committed to lifting the voices of students, staff, families, and community partners into the planning, implementation, and reflection process for how our approximately 38,488 TK-12 students are engaged in learning.

Following is a summary of the educational partner groups and how the groups were engaged:

Educational Partners

- Students
- Families
- Staff
- Labor Groups
- Community Partner Groups

Outreach and Participation

- Approximately 3,340 participants
- Approximately 88 educational partner groups

Engagement Strategy

- 1:1
- Small group
- Large group
- Online
- In-person
- Phone
- Paper

San Juan Unified School District

3738 Walnut Ave. • Carmichael CA, 95608, CA | Phone: (916) 971-7700 | Fax: | Email: info@sanjuan.edu
Website: www.sanjuan.edu

2023-24
LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP)
EDUCATIONAL PARTNER ENGAGEMENT

The Local Control and Accountability Plan (LCAP) is a three-year plan that is revised annually that addresses the state priority areas, includes the diverse perspectives of our educational partners, and describes how services are provided to improve student performance with an emphasis on English learner, low income, and foster youth students.

State priority areas include:

- **Student Achievement and Implementation of State Standards** - Improve achievement and outcomes for all students as measured by performance on statewide assessments, English proficiency, and college and career preparedness.
- **Student Engagement and Course Access** - Provide students with engaging programs, course work, and opportunities that address attendance, dropout, graduation, and access to a broad course of study.
- **School Conditions, Climate, and Family Engagement** - Address factors both inside and outside the classroom that impact student success such as family engagement, health, safety, discipline, connectedness, facilities, materials, and staffing.

Our educational partners include students, families, staff, and community members. A total of 3,337 educational partners were engaged using various outreach and communication strategies to differentiate our approach and maximize participation especially for our priority student groups. These strategies included:

- Thought Exchanges, listening sessions, focus groups, and surveys
- Meeting with partners in 1:1, group, online, and in person settings
- Communicating with our educational partners via website, mass notification, social media, community newsletters, and targeted outreach

Educational partners were asked to consider what our schools are doing well and what our schools can do differently to improve support for students and families. Input was then reviewed within and across groups for common themes to identify both districtwide and student group specific needs.

Collectively, the eight state priority areas, LCAP metrics, and educational partner input were analyzed and used to revise existing LCAP actions, develop new actions, and allocate funds strategically to reflect the voice and needs of our entire San Juan community.

2023-24 EDUCATIONAL PARTNER KEY THEMES BY GROUP		
Educational Partner Group	What are our schools doing well to support students and families? +	What can our school do differently and focus on to improve? △
STUDENTS		
African American Participants: 12 1:1 Surveys: 01/24	<ul style="list-style-type: none"> After-school tutoring, academic opportunities, study classes Career exploration opportunities Supportive and helpful staff Mental health supports including counselors and teachers Welcoming environments for minority students Variety of programs School communications 	<ul style="list-style-type: none"> Hire diversified staff, implement inclusive practices Increase teacher efforts and respect for students Working computers and Wifi Increase Career Technical Education (CTE), Advanced Placement, college, and financial literacy courses Update facilities including bathrooms, school tracks and equipment Increase nutritional quality of breakfasts and lunches Add more clubs, programs, and activities
American Indian Education Program (AIEP) Participants: 13 Listening Session: 12/19/23	<ul style="list-style-type: none"> Free counseling and mental health supports, supportive staff and counselors Tutoring services, English Language Development (ELD) for English learners Free meal assistance College support groups School name change to reflect cultural sensitivity Caring and supportive staff 	<ul style="list-style-type: none"> Improve Native American history understanding, provide cultural sensitivity education advocacy Increase interventions and discipline for bullying Improve mental health supports Provide healthier food options Address bathroom vaping and bathroom cleanliness Hire engaging and effective teachers, create stronger teacher-student relationships
Black Student Union (High School) Participants: 10 Listening Session: 02/07/24 (Via San Juan Youth Voice Advocates)	<ul style="list-style-type: none"> Weekly bulletins, emails, phone calls to students and families Safe and comfortable spaces Interest exploration clubs After-school programs and teacher office hours, peer-to-peer tutoring Advanced Placement (AP) and honors classes 	<ul style="list-style-type: none"> Provide more wellness check-ins, train staff to be more emotionally considerate Hire more diverse staff, including African Americans, increase intentionality to include minority groups in opportunities, address use of racial slurs Increase effective communications Increase college/career preparation and programs, information to high school students in lower grade levels, counselor support Improve academic supports to students receiving special education services, offer extra credit

2023-24 EDUCATIONAL PARTNER KEY THEMES BY GROUP		
Educational Partner Group	What are our schools doing well to support students and families? +	What can our school do differently and focus on to improve? Δ
Black Student Union (Middle School) Participants: 13 Listening Session: 01/30/24 (Via San Juan Youth Voice Advocates)	<ul style="list-style-type: none"> • Caring, supportive, inclusive staff • After-school support, tutoring, bilingual instructional assistants, engaging class activities and teaching methods • Advancement Via Individual Determination (AVID) • After-school programs including Where We Belong (WEB), Black Student Union (BSU), Project Optimism, Educational Talent Search (ETS) • Safety drills, doors, fences • African American history and culture education provided through Black Student Union (BSU) 	<ul style="list-style-type: none"> • Offer more clubs and variety of activities, increase club inclusivity • Stricter consequences for bullying and racial and homophobic slurs • Increase security staff, secure open areas on campus, including open gates • Provide better explanations for assignments, offer more engaging and interactive lessons, help students prepare for high school • Improve teacher understanding regarding student personal life impacting academics
Del Campo Students With A Voice (SWAV) Participants: 8 Survey: 01/24	<ul style="list-style-type: none"> • Staff availability to discuss concerns and ask questions • Supportive teachers contributing to student personal growth • Inclusive and informative school environment • Numerous opportunities for increased student involvement 	<ul style="list-style-type: none"> • Encourage and persist with initiatives rather than stopping after initial attempt • Stricter consequences for student behavior • Address concern regarding SWAV trying to make a difference but doing too many things simultaneously
Elementary School Participants: 125 Listening Sessions: 12/23 (via San Juan Youth Voice Advocates)	<ul style="list-style-type: none"> • Schoolwide events and activities, clubs, sports, extracurricular activities • Engaging, interactive and fun classroom activities, learning groups, partner groups, helpful teachers • Mental health supports, LGBTQ+ supports, peer groups, staff emotional support • Safety drills • Commitment to culture of kindness • Positive student support for students to become athletes, medical workers, teachers, business owners, law enforcement, military, and in the Arts 	<ul style="list-style-type: none"> • Provide more variety of in-school and after-school activities and clubs, including culturally diversity • Increase group learning opportunities, use a variety of teaching methods • Improve food quality and variety • Increase school break times • Increase staff supervision and consequences for bullying and fighting, monitor bathrooms, increase physical safety measures including gates, locks and cameras • Teach about career pathways earlier
English Learner Student Leadership Council	<ul style="list-style-type: none"> • Translation support for students and families • Tutoring, support staff including school community resource assistants and bilingual instructional assistants 	<ul style="list-style-type: none"> • Improve college/career counselor support, counselor availability and counselor willingness to assist with class changes • Revise tardiness policy to include more leniency due to limited

2023-24 EDUCATIONAL PARTNER KEY THEMES BY GROUP		
Educational Partner Group	What are our schools doing well to support students and families? +	What can our school do differently and focus on to improve? Δ
Participants: 10 Listening Session: 1/24	<ul style="list-style-type: none"> Effective parent communications regarding school activities and offerings Various clubs and sports programs reflecting diverse range of extracurricular activities 	<ul style="list-style-type: none"> time between classes Increase food options to cater to cultural and religious needs such as halal and kosher foods Improve safety of campus student drop-off areas
English Learner - Newcomer Participants: 408 Survey/Listening Session: 11/23-12/23	<ul style="list-style-type: none"> Caring, kind and supportive staff and teachers Mental health supports from counselors and teachers, conflict resolution assistance Improve Your Tomorrow (IYT), Where Everyone Belongs (WEB), sports clubs, various school activities Tutoring, after-school support, advocacy classes, school-provided computers/iPads, translated documents, Google Translate, English Language Development (ELD) classes College application assistance, college field trips, abundance of college information Promotion of inclusivity, accommodating religious needs including creating worship places Parent engagement through activities, meetings, conferences Free access to food assistance, school meals, RT bus passes, sports supplies Positive and respectful school environment 	<ul style="list-style-type: none"> Increase bilingual instructional assistants, English Language Development (ELD) teachers, provide Chromebooks, updated computers, headphones and better internet connectivity, increase field trips, hire substitute teachers specific to English learner student needs Increase bathroom checks, reduce physical and verbal fights, place security cameras throughout school including classrooms and bathrooms, discipline for vaping Enforce stricter consequences for bullying, adhere to the "Be Kind, Be Safe, and Be Responsible" rule, improve student behavior in the classroom Create school gardens, provide more praying spaces for Muslim students, increase passing period and lunch time Provide diverse meal options including halal food, increase nutritional quality of meals Provide school supplies and medical services to families Help families understand the American school system Provide additional support for college/career decisions, invite successful immigrant people to speak
English Learner - Long-Term English Learner (LTEL) Participants: 234 Survey/Listening Session: 11/23-12/23	<ul style="list-style-type: none"> Community relationship building, inclusive and welcoming environments Committed staff including counselors and teachers, attendance support, teacher after-hours assistance Quality of English Language Development (ELD) education, after-school programs, electives and clubs, bilingual instructional assistants, homework and assignment assistance, Google Translate, quality materials, use of Chromebooks and iPads, tutoring, incentives, and rewards 	<ul style="list-style-type: none"> Help families understand the American school system, increase parent engagement opportunities Address bullying and disruptive behavior through enforcement and stricter consequences, increase mental health supports including access to counselors and therapy Increase tutoring and homework support, request teachers to slow down and explain better, improve and increase support for English Language Development (ELD), assign more classwork and homework, provide more hands-on learning opportunities

2023-24 EDUCATIONAL PARTNER KEY THEMES BY GROUP		
Educational Partner Group	What are our schools doing well to support students and families? +	What can our school do differently and focus on to improve? Δ
	<ul style="list-style-type: none"> • High school and college/career preparation • Counselors and teacher mental health check-ins, support for struggling students, adults who help students feel safe • Charity events to support student needs, adult-provided snacks, free meals, school supplies • Variety of clubs and activities 	<ul style="list-style-type: none"> in science, provide faster internet and Chromebooks/iPads to all English learner students, increase translation tools including allowing use of cell phones • Increase college/career preparation through exploration and Advancement Via Individual Determination (AVID) program, offer a variety of electives and clubs, increase counselor support • Increase meal nutrition, provide a variety of meal options including halal food • Increase cultural awareness activities
Foster Youth Participants: 17 Listening Session: 10/23-12/23	<ul style="list-style-type: none"> • Teachers who encourage students to study hard and assist with assignments and homework • Tutoring, teacher assistants • Free meals • College counselor meetings, strong support for college preparation and achieving good grades • Social-emotional supports including understanding and attentive staff who help students through difficult situations, classroom breaks 	<ul style="list-style-type: none"> • Offer life skills classes, increase teacher support, provide a fun learning environment, allow student work groups • Encourage teachers to understand, be open-minded, and to pay attention to struggling students • Increase staff security and safety measures on campus, promote effective classroom management, and enforce stricter consequences
High School Participants: 169 Listening Sessions: 10/23 (Via San Juan Youth Voice Advocates)	<ul style="list-style-type: none"> • Commitment to inclusive, diverse, accepting, welcoming communities • Extracurricular opportunities, sports, clubs • Staff who are supportive, caring, understanding, helpful, relatable, open-minded, inclusive, and collaborative • Opportunities for inclusivity, including cultural events, and clubs • Advancement Via Individual Determination (AVID), Career Technical Education (CTE), International Baccalaureate (IB) courses, dual enrollment, college/career awareness through projects and assignments, college fairs, career days, guest speakers, college campus visits, skill-building opportunities, Eagle Polytechnic Institute (EPI), Reserve Officers Training Corps (ROTC) 	<ul style="list-style-type: none"> • Increase mental health supports and access to counselors • Provide more efficient and frequent communications regarding on-campus/school-related events, general resources and opportunities through posters, school announcements, newsletters, weekly reminders, counselors, and principal's message • Increase academic counselor access, English learner supports, resources for struggling students, and more rigorous course options, provide clearer grading systems and practices • Provide more interactive opportunities to learn about future pathways and resources, connect academics to the real world and workforce, increase awareness for college/career opportunities, programs and resources, provide all students with the same skills and information that Advancement Via

2023-24 EDUCATIONAL PARTNER KEY THEMES BY GROUP		
Educational Partner Group	What are our schools doing well to support students and families? +	What can our school do differently and focus on to improve? △
		<p>Individual Determination (AVID) students receive, increase college/career awareness at earlier ages</p> <ul style="list-style-type: none"> ● Offer variety of food choices, including culturally diverse options ● Implement stricter consequences for student misbehavior ● Provide gender and cultural identities training to staff
Latinx (High School) Participants: 10 Listening Session: 02/02/24 (Via San Juan Youth Voice Advocates)	<ul style="list-style-type: none"> ● Clubs, sports, student government ● Student information provided through social media, student government, daily radio ● Counselors and teachers who support and encourage cultural diversity and inclusive environments ● Tutoring, advanced classes and programs including Advanced Placement (AP), honors, International Baccalaureate (IB), Advancement Via Individual Determination (AVID), dual enrollment, Eagle Polytechnic Institute (EPI) ● College/career days, guest speakers, college and career center, college visits, staff encouragement to explore college/career opportunities 	<ul style="list-style-type: none"> ● Increase and promote diverse student cultural events and inclusivity, support cultural clubs on campus, actively prevent and address cultural misinformation and stereotypes ● Deepen relationship with families who need more support ● Provide staff who listen and support students ● Seek more student voice and input ● Increase student and parent accessibility to college/career information, especially scholarships, provide college/career information in Spanish, help students obtain information on how to receive the Seal of Biliteracy ● Offer life skills classes such as public speaking, increase engaging and interactive lessons using various teaching methods
LGBTQ+ Participants: 50 Survey: 11/23	<ul style="list-style-type: none"> ● LGBTQ+ clubs (Rainbow, Lavender, GSA as examples), LGBTQ+ leadership opportunities ● Outreach awareness efforts, display of LGBTQ+ signs and flags, increased teaching about LGBTQ+ topics in schools, option to change student name in school records ● Safe spaces, including alternatives to gendered locker rooms ● Mental health supports, disciplinary action taken for homophobic and transphobic bullying ● Supportive and accommodating teachers and staff, staff usage of preferred names and pronouns 	<ul style="list-style-type: none"> ● Increase consequences for homophobic and transphobic bullying ● Increase open communications, awareness, and education on LGBTQ+ matters for students, staff, and teachers ● Require mandatory staff training on how to assist in a mental health crisis, including bullying incidents ● Creating safe spaces including gender neutral bathrooms and locker rooms
McKinney-Vento Participants: 29	<ul style="list-style-type: none"> ● Effective use of McKinney-Vento funds to supports students educationally and economically ● Assistance with food, hygiene products, clothing, school supplies, housing-related challenges 	<ul style="list-style-type: none"> ● Increase awareness of available support services ● Provide designated private and safe student spaces, create student support groups, consider alternatives to suspensions, teach counselors be more understanding and supporting

2023-24 EDUCATIONAL PARTNER KEY THEMES BY GROUP		
Educational Partner Group	What are our schools doing well to support students and families? +	What can our school do differently and focus on to improve? △
Survey: 12/23-01/24	<ul style="list-style-type: none"> • School efforts to raise mental health and suicide awareness, mental health supports including wellness centers, counselors, trusted staff, safe spaces, student check-ins, Improve Your Tomorrow (IYT) • Help students learn effective study habits, leniency for homework and assignments when students miss school due to housing issues • Advancement Via Individual Determination (AVID) opportunities • Diverse school clubs, inclusive environment that encourages global issues discussions 	<ul style="list-style-type: none"> • Provide homeless students with transportation to school and after-school programs and activities • Encourage students and staff to speak out against discrimination and racism on campus, foster kindness among students • Provide life skills classes including financial literacy and entrepreneurship, extend assignment due dates and cap homework, provide additional tutoring assistance • Maintain clean campuses • Provide gas money assistance
Middle School Participants: 256 Listening Sessions: 11/23-12/23 (Via San Juan Youth Voice Advocates)	<ul style="list-style-type: none"> • Staff who are caring, supportive, accepting, friendly, helpful, good listeners • Clubs, sports, activities, leadership opportunities • Physical safety including safety drills, fences, secure environments • Tutoring, individual teacher support, challenging academics • Program offerings including student leadership opportunities, Project Optimism, Where We Belong (WEB), Advancement Via Individual Determination (AVID), Educational Talent Search (ETS) • Information and preparation for high school and college/career pathways 	<ul style="list-style-type: none"> • Increase variety of activities including field trips, clubs, sports • Increase student voice opportunities • Eliminate separate lunches, increase lunchtime activities • Increase advertisement of resources and opportunities • Implement stricter consequences for bullying, fighting, and other negative peer interactions, create a safer atmosphere for students of different cultures/backgrounds who feel marginalized and unsafe • Offer more food variety options for dietary restrictions and culturally diverse needs • Increase tutoring opportunities, variety of electives and interactive teaching methods for different learning styles • Increase preparation and exposure to college/career information, life skills courses including financial literacy and job search, high school and college visits, campus speakers
Mira Loma Students for Change Participants: 21 Survey: 01/24	<ul style="list-style-type: none"> • Consistent and informative updates, improved translations, and resource awareness • Celebrating diverse cultures through events, activities and cultural dress, commitment to inclusive and welcoming environment, lifting student and family voice • Family engagement events • Engaging academic opportunities, Career Technical Education 	<ul style="list-style-type: none"> • Improve school and teacher communications to families, encourage students and families to collaborate and support each other • Increase awareness and support towards graduation and scholarships • Promote a healthy, safe, and clean campus • Increase after-school programs

2023-24 EDUCATIONAL PARTNER KEY THEMES BY GROUP		
Educational Partner Group	What are our schools doing well to support students and families? +	What can our school do differently and focus on to improve? △
	<ul style="list-style-type: none"> (CTE), academic counselors, career interest exploration Mental health counseling, mentorship, trusting teacher relationships 	<ul style="list-style-type: none"> Promote inclusivity by giving a voice to students not typically heard, integrate and increase support to new immigrants, recognize cultural holidays Foster a greater sense of a connected community for a sense of unity and understanding, especially for new immigrant students
Prevention Services Participants: 21 Listening Session: 12/12/23	<ul style="list-style-type: none"> Mental health supports for students, staff availability for students to talk about mental health concerns, effective teachers who know how to diffuse situations keeping the students and school safe Cultural awareness efforts in schools Free and interesting family and community engagement events Academic clubs and effective learning activities, access to school supplies, Sacramento Area Youth Speaks (SAYS) program College and Advanced Placement (AP) classes, Advancement Via Individual Determination program (AVID) 	<ul style="list-style-type: none"> Offer diverse lunch choices, healthier food options, meal alternatives such as food trucks, allow students to leave for lunch, DoorDash delivery Provide leniency for transportation-related tardies Allow mental health breaks during class when needed Increase school supply supports Offer classes like life skills, taxes, and job preparation Improve track and field facilities, update Physical Education (PE) and science equipment, implement marching band Improve translation services
San Juan Youth Voice Advocate Facilitators Participants: 17 Survey: 01/24	<ul style="list-style-type: none"> Mental health supports including counselors, social workers, and teachers Advancement Via Individual Determination (AVID), Career Technical Education (CTE) pathways, Advanced Placement (AP) courses, dual enrollment, college counseling Caring and supportive teachers, welcoming environment Variety of community events including fundraisers and dances Resource for students, including school supplies 	<ul style="list-style-type: none"> Improve student communications regarding events, senior-related events and general information, improve translation services Monitor teacher behavior, update student discipline practices, increase mental health supports Offer more variety and diverse courses for different interests and learning styles, increase programs for English learners Address bias in schools, especially related to race, gender and sexuality, create more inclusive environments Increase opportunities and translators to encourage family engagement Address vaping on campus, expect higher behavior standards
Special Education: - El Camino HS - Kingswood K-8 - La Vista Center	<ul style="list-style-type: none"> After-school programs, student government, clubs such as LGBTQ+, sports, music, movie, gaming, art, debate, 3-D printing, psychology Supportive staff who listen to student voice 	<ul style="list-style-type: none"> Improve parent communications, ensure accuracy of information communicated Focus on safety including consistent discipline and accountability policies, physical fight reduction, bathroom

2023-24 EDUCATIONAL PARTNER KEY THEMES BY GROUP		
Educational Partner Group	What are our schools doing well to support students and families? +	What can our school do differently and focus on to improve? Δ
- Laurel Ruff - San Juan HS - Thomas Edison Language Institute Participants: 76 Listening Sessions: 11/23-12/23	<ul style="list-style-type: none"> • Staff-assisted conflict resolution, support for individual needs including anger management and communication skills • Tutoring support, 1:1 teacher assistance, elective offerings including auto-shop, culinary, woodworking, music, auto mechanics • Rules enforcement and security officers for safe environment • College field trips and preparation, application assistance, college entry requirements, Advancement Via Individual Determination (AVID), Career Technical Education (CTE) 	<ul style="list-style-type: none"> monitoring, restrictive bathroom policies, alternatives to suspensions, easy campus accessibility • Increase student clubs and cultural awareness activities, celebrate cultural holidays to promote inclusive environments • Improve conditions of facilities • Increase elective options, update computers, provide technology support, offer life skills courses • Improve meal options with a focus on nutrition
Superintendent's Student Advisory Committee (SSAC) Participants: 19 Listening Session: 11/07/23	<ul style="list-style-type: none"> • Wellness centers, peer mentors, LINK Crew, Improve Your Tomorrow (IYT) • Career exploration, waived exam fees, college/career center, dual enrollment, Upward Bound program, counselors specifically designated for seniors and student athletes, variety of Career Technical Education (CTE) pathways, Naviance, Advancement Via Individual Determination (AVID), CIVITAS, International Baccalaureate program, business academies • Inclusive clubs including Gay Straight Alliance (GSA), Black Student Union (BSU), Asian Student Union (ASU), Key Club, student forums • Clubs, sports and extracurricular activities • Flex periods, diverse tutoring hours and opportunities, peer-to-peer study hall, Bridges After-School/ASSETS program 	<ul style="list-style-type: none"> • Decrease inequities across the district including sports and Career Technical Education (CTE) programs, increase funding for underrepresented student groups, ensure equitable allocation of funding across programs including sports, clubs, and the arts • Create cyber bullying initiatives, improve handling of racial issues, create schoolwide wellness centers, increase mental health counselors, implement alternatives to suspensions, increase substance abuse programs and program awareness, address vaping problem in bathrooms • Increase computer access for low-income students, increase elective options (Encina as example) • Implement more lenient solutions for transportation related tardies • Promote awareness of Advanced Placement (AP) courses and qualification process for exam fee waivers, create an AP study network • Increase career pathways programs including Career Technical Education (CTE) and dual enrollment options • Increase number, availability, and knowledge of counselors • Educate and involve students in school site funding decisions

2023-24 EDUCATIONAL PARTNER KEY THEMES BY GROUP		
Educational Partner Group	What are our schools doing well to support students and families? +	What can our school do differently and focus on to improve? Δ
FAMILIES		
African American Participants: 16 1:1 survey: 01/24	<ul style="list-style-type: none"> Assets after-school program, credit recovery, variety of program offerings, Chromebooks and hotspots for foster youth students Teacher homework and assignment updates, counselor check-ins and school emails, calls, and texts Mental health supports, including counseling services Openness to different cultures and cultural celebrations Caring and supportive staff 	<ul style="list-style-type: none"> Require staff development to combat racially motivated hate speech Improve lunch offerings Provide mental health supports for bullied students Encourage teacher familiarity for student Individualized Education Program (IEP) Improve college preparation for students receiving special education services Create alternatives to suspensions
American Indian Education Program (AIEP) Participants: 17 Listening Session: 12/19/23	<ul style="list-style-type: none"> Increased clubs/programs for students of color, increased activities for the American Indian Education Program (AIEP) Electronic communications Family and Community Engagement department collaboration Advancement Via Individual Determination (AVID) program, college preparation focus After-school tutoring and other academic opportunities Food and clothing assistance, free meals, drug deterrence programs Increased opportunities for mental health supports 	<ul style="list-style-type: none"> Create inclusive and equitable environments for diverse ethnic communities, Provide Native sovereignty training, promote visibility in curriculum Create safer environments, implement bullying interventions, provide support for bullied students, promote zero tolerance for bullying Increase summer school activities, tutoring programs, sports funding, resources for students receiving special education services, instructional assistants Increase mental health supports Improve nutritional offerings
Curriculum, Standards, Instructional & Student Services Committee (C&S) Participants: 8 Listening Session: 10/04/23	<ul style="list-style-type: none"> School community engagement events Impressive programs and initiatives to support students and families School Community Intervention Specialists (SCIS) and site-based social workers Commitment to continuous improvement and inclusivity Prioritization of students' unique needs 	<ul style="list-style-type: none"> Increase outreach strategies to foster family connectedness and to provide resources and support Increase mental health supports for teachers, peer-to-peer student mentors, bilingual social workers Improve balance of program distribution across all schools Increase crossing guards Improve communications with vulnerable population groups and middle/high school students and families Improve bus routes with RT Transit

2023-24 EDUCATIONAL PARTNER KEY THEMES BY GROUP		
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District English Learner Advisory Committee (DELAC) Participants: 90 Listening Session: 09/28/23 Survey: 12/23	<ul style="list-style-type: none"> Programs for students at lowest academic levels, Spanish classes, English as a Second Language (ESL) classes, bilingual counselors, bilingual instructional assistants, variety of interesting programs, newcomer student assistance Talking Points, parent portal, School Site Council (SSC) website information, parent updates on events, student progress, and attendance Caring and supportive school environment and staff Culturally responsive instruction, cultural diversity celebrations Parent workshops and conferences, outreach to parents Improved bullying interventions, increased attention to students for social and emotional growth 	<ul style="list-style-type: none"> Provide timely shelter-in-place communications, include School Site Council (SSC) information in newsletters, improve communications regarding available resources and student progress Increase family engagement through translated materials, workshops in various languages, morning parent meetings Increase tutoring options, update Chromebooks, promote interactive learning approaches, increase opportunities for students in English Language Development (ELD) classes, increase support for English learner students Increase Career Technical Education options and college/career readiness awareness Provide financial support for instruments and computers/printers at home Provide transportation to all English learner students Improve school cleanliness and safety, provide healthier meals Require culturally responsive professional development, create inclusive environments
English Learner Advisory Committee (ELAC) Participants: 145 Survey: 11/23-12/23	<ul style="list-style-type: none"> Caring and supportive staff, mental health supports Language-specific tutoring, English as a Second Language (ESL) classes, books in various languages, interpreters and translators for both students and parents Variety of programs, student incentives and awards, technology support, experienced teachers, supportive learning environment Cultural celebrations and heritage events, respect and understanding among students of diverse backgrounds Various communication channels including Talking Points and education applications, strong teacher-parent communication, consistent parent updates on student progress Parent engagement in school activities and on committees, parent meetings, parent awareness of school rules, policies and resources 	<ul style="list-style-type: none"> Support to understand the American school system, keep parents informed about different school programs, issues, activities, and resources Increase translation services for parents and teacher-parent communications Implement stricter policies against fighting and bullying, improve supervision for student safety including bathrooms and inside and outside of school campus, increase bullying awareness programs Increase bilingual instructional assistants, tutoring options and math and English support, reduce class size, increase homework assignments to support learning Transportation for English learners, especially newcomers Increase cultural events, holiday celebrations, cultural and historical field trips

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		<ul style="list-style-type: none"> ● Improve meal choices including halal food options and food quality ● Provide newcomer student support for college preparation ● Increase technology support and provide Chromebooks to English learner students ● Address student cell phone policy ● Provide mental health, behavioral, and counseling supports to students ● Increase art, music, sports programs and clubs, especially for low-income students
Facilities Committee Participants: 13 Listening Session: 11/07/23	<ul style="list-style-type: none"> ● Diversity of course and program offerings ● Tutoring, Power Hour, instructional assistants ● Career Technical Education (CTE), Advancement Via Individual Determination (AVID), International Baccalaureate (IB) programs, range of educational pathways ● Free meal access for all students ● Accessibility of information through materials translation ● Efforts to modernize facilities ● Anti-bias training program, professional development opportunities 	<ul style="list-style-type: none"> ● Improve efforts to involve volunteers in the classroom, utilize bilingual parents in the classroom, provide digital literacy workshops to students and parents, offer workshops to help parents understand our educational system ● Address excessive use of social media among students ● Use innovative communications methods to decrease access barriers for English learner population ● Increase bus transportation to address needs of all students ● Improve resource and budget allocation for students receiving special education services
Foster Youth Participants: 7 Survey: 11/23-12/23	<ul style="list-style-type: none"> ● Basic resource access ● Emphasis on social-emotional growth ● Homework and assignment assistance ● Career exploration, staff assistance with college applications and Free Application for Federal Student Aid (FAFSA), transcript support, credit recovery, attendance tracking, future preparation support ● Caring, supportive, and accessible staff including the foster youth department 	<ul style="list-style-type: none"> ● Increase parent communication regarding student academic performance ● Improve transportation for foster youth students ● Increase tutoring options and frequency, enhance support and services for English learners

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Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC) Participants: 11 Listening Session: 10/19/23	<ul style="list-style-type: none"> • Communications via school newsletters, texts, Talking Points, School Site Councils • Advancement Via Individual Determination (AVID), diverse programming based on student interest, Career Technical Education (CTE), graduation requirements communications • Increased school welcoming events and parent involvement opportunities • Engaging academic program including Math Hoops, Superior Sports, Library Learning Lab, YMCA homework assistance • Improved teaching styles and teacher-student connections, especially for students of color and students with learning disabilities • Expanded tutoring programs • Effective use of Expanded Learning Opportunities (ELO) funding for programs that may not typically receive funding • Collective success of individual staff members, schools, teachers, and administration 	<ul style="list-style-type: none"> • Ensure students with disabilities have transition plans after graduation, consider four-week Career Technical Education (CTE) summer program • Seek information and collaboration from various community entities • Improve transportation accessibility and challenges • Improve awareness of available programs • Prioritize student and teacher mental health • Address inconsistent discipline practices • Promote diversity in staff hiring • Expand Rapid Learner Program to all schools, address special education programs and resources, improve academic performance for the lowest performing student groups • Resolve concerns for one-time funding expiration
McKinney-Vento Participants: 13 Survey: 12/23-01/24	<ul style="list-style-type: none"> • Food, clothing, gas cards, gift cards, free student meals, backpacks, school supplies, holiday gift baskets, school supplies, permanent housing support to assist with basic needs • Mental health supports 	<ul style="list-style-type: none"> • Provide better explanation of McKinney-Vento program offerings and improve brokering of needed services
Refugee/Newcomer Parent Saturday Academy (Elem/K-8) Participants: 15 Listening session: 1/24	<ul style="list-style-type: none"> • Teachers who communicate kindly to both students and parents • Access to free student meals and food assistance • Access to educational materials • Extracurricular activities and events for English learners • Welcoming school environment 	<ul style="list-style-type: none"> • Provide parent information on lessons to better understand how students are taught • Improve English learner communication skills in the classroom • Provide after-school opportunities including clubs, sports programs, chess, robotics, music, language • Enforce stricter bullying policies
Superintendent's Parent Advisory Committee (SPAC)	<ul style="list-style-type: none"> • Sense of community through PTA events, increased parent participation, parent workshops, student-led events • Talking Points, newsletters, ClassDojo, transport application, 	<ul style="list-style-type: none"> • Eliminate barriers for parent engagement, record parent meetings, increase Parent University program offerings, communicate engagement opportunities, conduct needs

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Participants: 31 Listening Session: 10/05/23	<p>texts, emails</p> <ul style="list-style-type: none"> ● Diverse extracurricular activities including clubs, sports, STEM, field trips ● Integration of social-emotional aspects into the curriculum, counselors and social workers, Positive Behavioral Interventions and Supports (PBIS), wellness centers, incentive programs, teacher engagement with students ● Inclusion efforts for deaf/hard of hearing students, English learners, students with disabilities ● Appreciation for cultural events and positive, inclusive environments 	<p>assessments for students and families</p> <ul style="list-style-type: none"> ● Increase tutoring options and after-school care, maintain and increase instructional assistant positions, provide alternatives for Expanding Learning Opportunities (ELO) funding expiration ● Integrate life skills in middle and high school curricula, increase bilingual textbooks and language resources ● Address social-emotional concerns including the use and effectiveness of Multi-Tiered System of Support (MTSS), address negative and unprofessional staff conduct ● Increase diverse parent groups, increase resources, responsiveness and inclusive efforts for students with disabilities ● Address transportation inequities, including transportation for sports teams ● Provide continued education on district safety policies and staff conduct accountability
STAFF/EMPLOYEE LABOR GROUPS		
African American Participants: 8 Listening Session: 12/12/23	<ul style="list-style-type: none"> ● Early childhood education for low-income families ● Value of diverse voices and increased representation ● Proactive measures over suspensions ● Support programs including food and clothing distribution ● Consistent communications from administrators to families and staff ● Recognition and visibility of the Family and Community Engagement (FACE) program 	<ul style="list-style-type: none"> ● Improve physical and mental health safety ● Promote inclusion, 8-point commitment discussion, culturally relevant family practices, support for all low-income families, African American staff and African American parent relationships ● Increase mathematics support, provide college and career awareness, including at earlier ages, invite career speakers ● Improve effective and consistent communications regarding student progress ● Move carefully from grace to accountability and expectations, recognize that intent is not enough, make decisions based on full truths

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Bilingual Instructional Assistants Participants: 38 Listening Session: 10/26/23	<ul style="list-style-type: none"> Tutoring, before and after-school programs, study classes, bilingual instructional assistants Phone calls to parents, parent portal Access to school supplies, clothing, food assistance, free meals, backpacks Access to mental health supports 	<ul style="list-style-type: none"> Increase English learner students and families understanding of the education system, including enrollment process Hire diverse staff and provide diversity and cultural awareness programs Provide parent portal training, improve document translations Increase translation support and access to Chromebooks, report student grades to parents, add additional before and after-school language supports Provide transportation for English learner students Increase school safety and mental health supports Provide culturally appropriate food options
English Language Development (ELD) Participants: 15 Survey: 12/23	<ul style="list-style-type: none"> Dedicated staff including English Language Development (ELD) teachers, bilingual instructional assistants, intervention teachers, family and community engagement team, counselors Engaging academic programs, 30-minute block for English Language Development (ELD), English Learner Achieve program, teacher collaboration to collectively support English learners Actively reclassifying English learners before middle school transition Integration of social-emotional learning, social workers, professional development opportunities to enhance social-emotional learning Focus on cultivating equitable, inclusive, and culturally responsive environments Family engagement opportunities, active promotion of community relationships through English Learner Advisory Committee (ELAC), access to resources, efforts to connect school communities through school community resource staff and bilingual instructional assistants 	<ul style="list-style-type: none"> Create a more thoughtful approach to placing English learners in electives considering their interests, increase extracurricular activities for English learners Increase bilingual instructional assistants, use proven strategies and curriculum in English development classes, allow English learners to check out computers, teach foundational skills to newcomer students, increase tutoring and homework support Explore Career Technical Education (CTE) pathways, expose English learners to college/career resources Improve communications with English learner families, connect families to academic and social resources, help families understand the American school system Encourage staff to participate in social-emotional learning opportunities, Second Step program, and Positive Behavioral Interventions and Supports (PBIS) training
Family and Community Engagement (FACE)	<ul style="list-style-type: none"> Staff development workshops, outreach programs, volunteer trainings, community partnerships School/Community Resource Assistants and Intervention 	<ul style="list-style-type: none"> Increase mental health supports Reduce class size for improved connectedness, increase bilingual instructional assistants in public facing positions

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Participants: 8 Survey: 12/23	<ul style="list-style-type: none"> Specialists create partnerships with families Improved sharing of Family and Community Engagement (FACE) resources with families and staff Resource assistance including clothing Various communications strategies including newsletters, calls, text, email, and multi-language support Caring, supportive, and relationship-building teachers Acknowledgement of diversity within schools and efforts to make positive changes, recognition of various minority clubs and programs supporting different ethnic and LGBTQ+ groups 	<ul style="list-style-type: none"> Improve communications to families for relationship-building and positive impact on students' education and future Increase after-school tutoring and activities Streamline and coordinate surveys to avoid confusion and repetition Promote continuous feedback measurements with the community to identify ways to provide support Increase volunteer recruitment and retention efforts for meaningful family engagement Increase school-driven family engagement events
Foster Youth Participants: 11 Listening Session: 12/20/23	<ul style="list-style-type: none"> Weekly school newsletter to parents, improved communications and collaboration between schools and foster youth department Administration flexibility in supporting foster youth tutoring program Accommodating schools and opportunities for foster youth at El Sereno, La Entrada, Encina High, San Juan High, Woodside Elementary, Northridge Elementary, Mira Loma High Increased emphasis on credit recovery and support Introduction of mentoring programs for newly enrolled foster youth students, implementation of alternative discipline methods by some school sites, notable increase in social-emotional learning support 	<ul style="list-style-type: none"> Increase school implementation of Tier 1 and Tier 2 interventions, alternatives to suspensions, holistic support systems to understand and address foster youth social-emotional needs Create tailored solutions for foster youth who have irregular attendance and who arrive early and depart early Provide more options for the diverse needs of foster youth in general and special education Strengthen existing programs and collaborations before introducing new ones Improve knowledge at school sites about the differences between foster youth and McKinney-Vento programs Improve access to transportation Encourage welcoming environment for families when they contact school sites
McKinney-Vento Participants: 6 Survey: 12/23	<ul style="list-style-type: none"> Implementation of tiered interventions towards student reengagement, close monitoring of student behavior with early interventions including after-care programs, building relationships with students via Attendance Academy, creation of intervention teams involving administrators, teachers, social workers, counselors and therapists, effective social-emotional skill development, opportunities for student mental health 	<ul style="list-style-type: none"> Create welcoming front office environments, teach compassionate understanding to administrators and staff who work with homeless students, train staff how to work with parents in conflict Increase data sharing around low performing student groups and their struggles and goals, provide staff people-skills training Increase parent involvement, train staff for effective parent

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	<ul style="list-style-type: none"> check-ins • After-school family engagement events, community resource distribution, workshops in families home languages • Improvements in student attendance and behavior using rewards and incentives • College/career nights, after-school tutoring 	<ul style="list-style-type: none"> communications, especially for English learners, increase parent communications • Implement Tier 1 and Tier 2 interventions, increase home visits, provide alternatives to attendance-related suspensions, educate staff on trauma-informed practices, provide staff mentoring • Decrease transportation barrier, provide transportation to all students, especially low-income • Provide on-site food and clothing resources • Emphasize diversity-focused hiring
Multi-Tiered System of Supports (MTSS) Participants: 13 Survey: 11/23	<ul style="list-style-type: none"> • Addition of counselors, therapists, School Community Intervention Assistants (SCIA) • Student Support Center, wellness centers • Data-driven approaches for identifying and addressing students' academic needs • Efforts to build community relationships through events and clubs • Equity teams, school transparency • Caring, hard-working staff devoted to students' needs 	<ul style="list-style-type: none"> • Provide on-site counselors available for full day to enhance relationship building • Adopt a common social-emotional learning curriculum, expand mental health services • Distribute gas cards in absence of general education bussing • Provide front office staff training to improve communication and engagement with families, offer family workshops in multiple languages • Require evidenced-based practices and curriculum to address literacy crisis, increase support for English learners in general education classes • Provide cultural sensitivity training • Promote a unified effort for systemic change
Neighborhood/Parent Liaisons Participants: 2 Survey: 01/24	<ul style="list-style-type: none"> • On-going family engagement activities including talent shows, cultural fairs, monthly Families First meetings, family workshops in multiple languages • Counselor-Behavior Intervention Specialist collaboration • Parent Liaison connecting families to resources • Schools prioritizing an inclusive, safe and welcoming environment • Annual college/career awareness week • One-to-one support to students provided by adult volunteers, hands-on learning lab, school garden 	<ul style="list-style-type: none"> • Teach front office staff to be more understanding and welcoming to non-English speaking families

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Prevention Services Participants: 7 Listening Session: 11/29/23	<ul style="list-style-type: none"> • Connecting students and families to needed resources • Family and community workshops, in-person meetings, outreach programs, multicultural department collaboration for workshops and meetings, material translation • Promoting inclusive, safe, equitable and culturally responsive environments at some schools • Substance abuse programs, collaborative efforts to provide substance abuse information to students and families • Social-emotional learning curriculum integration, support for students facing bullying or microaggressions 	<ul style="list-style-type: none"> • Implement a schoolwide effort to support inclusive, safe, equitable and culturally responsive environments • Implement a schoolwide effort to support the integration of a social-emotional learning curriculum • Increase and provide sufficiently trained staff to implement substance abuse programs • Improve school and community outreach regarding prevention workshops and available prevention resources and programs
Safe Schools Participants: 9 Survey: 10/23	<ul style="list-style-type: none"> • Improved safety efforts through additional supervision, Community Safety Specialists (CSS) presence, safety drills, Catapult, single points of access • Equity teams, staff diversity recruitment, cultural celebrations • Family engagement through workshops and activities, Talking Points, newsletters, Class Dojo, social media, Chalkboard • Support programs including McKinney-Vento, English learners, foster youth, Safe Schools, mental health • Resource support including food, clothing, housing, universal meals • Community partnerships such as Improve Your Tomorrow (IYT), United College Action Network (UCAN) and other partners who support mental health and provide social services • Career Technical Education (CTE), student interest elective options • Primary and secondary intervention teams, progressive discipline to support social-emotional wellness, alternatives to suspensions, Positive Behavioral Interventions and Supports (PBIS) promotion 	<ul style="list-style-type: none"> • Promote consistent handling of class safety issues by staff, consider splitting lunch periods with specified student areas, address open campus safety issues • Increase school safety and substance abuse awareness to students and parents • Encourage and increase parent volunteer opportunities in class and during lunch • Increase mental health support and improve intervention follow-up tracking • Increase transportation service offerings • Support and provide cultural awareness staff training, improve supports for students of color and LGBTQ+ students, implement schoolwide equity teams • Increase academic resources for marginalized students, improve translation services for all student groups

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COMMUNITY PARTNERS		
English Learner: - Council of American Islamic Relations (CAIR) - International Christian Adoptions (ICA) - International Rescue Committee (IRC) - Lao Family Community Development (LFCD) - Refugee Enrichment and Development Center (REDA) - Sacramento Area Congregations Together (SacACT) - Sacramento Youth Center Participants: 10 Survey: 11/23	<ul style="list-style-type: none"> Bilingual instructional assistants, interpreters, translated materials for students and families, Talking Points, Google Translate Parent-teacher conferences, Saturday parent academy, academic counselors, English as a second language (ESL) classes, English development classes Career Technical Education (CTE) pathways Immunization clinic Family and Community Engagement (FACE) workshops, collaborative relationships with community partners 	<ul style="list-style-type: none"> Improve timely access to teachers for parent conferences/meetings Include School Site Council (SSC) and English Learner Advisory Committee (ELAC) information on school website Create stronger parent relationships to increase involvement Provide timely access to immunization clinic for increased student attendance Provide English learners transportation to schools and after-school activities Increase school capacity so students can attend their local school Offer cultural/religious workshops, implement stricter student harassment policies, require student and staff training on unconscious bias and bystander intervention (CAIR as training resource) Increase homework assistance for middle and high school English learner, extend English as a Second Language (ESL) class period, provide parent student test scores, improve reading scores, expand curriculum to include classes such as Islamic Studies, recognize learning challenges faced by older newcomer students including limited Adult School English classes and using online platforms
Equity Collaboration Participants: 14 Listening Session: 11/28/23	<ul style="list-style-type: none"> Some teachers are curious and interested in learning new strategies, positive interactions with community partners Effective and positive collaborative efforts among community partners, schools, and district Innovative programs and partnerships, including community organizations and universities 	<ul style="list-style-type: none"> Further develop data-driven and accountability measures Increase inclusivity of Equity Summits Improve visibility of relevant data and those responsible for it Mandate culturally relevant and bias training for teachers Provide faster responses to diversity issues for demographic shifts

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	<ul style="list-style-type: none"> • San Juan Unified sees value in what community partners bring and acts on it • Equity department works well empowering students and families and addressing challenges related to race and ethnicity 	<ul style="list-style-type: none"> • Increase staff diversity and recruit outside the box • Make goals, progress, and those who are leading the work visible to those who support them and the work they are doing
FACE Partnership Connection Participants: 16 Listening Session/Survey: 11/07/23	<ul style="list-style-type: none"> • Community partner collaboration including resources, event hosting, social-emotional growth, uplifting community partner voice • SJUSD is a model for innovation in education • Social-emotional growth focus • Emphasis on student voice, inclusiveness, and diversity • Family and Community Engagement (FACE) mobile 	<ul style="list-style-type: none"> • Build trusting relationships between educators and community partners, increase school day programming and extended learning opportunities with community partners • Allocate more funds to student identity groups • Increase early diagnosis and prevention for English learners with learning disabilities • Increase tutoring and in-classroom support
Foster Youth - Court Appointed Special Advocates (CASA) Participants: 2 Survey: 12/23	<ul style="list-style-type: none"> • Collaboration and teamwork to address foster youth receiving special education services, collaborative case managers, school counselors, Educationally Related Mental Health Services (ERMHS) therapists • Caring and kind staff involved in student situations, creative opportunities to support foster youth and support their success • Consistent communication between school staff and Court Appointed Special Advocates (CASA) 	<ul style="list-style-type: none"> • Ensure Court Appointed Special Advocates (CASA) receive invitation to students Individualized Education Program (IEP) meeting
McKinney-Vento Participants: 3 Survey: 01/24	<ul style="list-style-type: none"> • Emphasis on addressing needs of underserved student populations, positive support to families • Prompt contact to students/families referred to McKinney-Vento, consistent communications to families • Basic needs and resources provided to families • Sense of accompaniment for families in difficult times 	<ul style="list-style-type: none"> • Engage community members who may not have students in their households to support students • Increase staff diversity to represent student population

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DISTRICT THOUGHTEXCHANGES		
Districtwide Participants: 608 Survey: 10/23-11/23	<ul style="list-style-type: none"> ● Breadth and variety of educational courses and programs ● Providing free meals ● School diversity and inclusivity promotion ● Commitment to provide safe, supportive, healthy, and welcoming environments ● Caring, supportive, and engaged staff 	<ul style="list-style-type: none"> ● Improve academic programs that prepare students for the future, focus on evidenced-based learning and life skills, increase teacher professional development and compensation ● Improve support for students receiving special education services, training to general education teachers and support staff who support students receiving special education services ● Increase support services including school nurses, counselors, social workers, technology resources, social-emotional supports, and staff training on conflict management ● Improve campus safety including school fencing and bathroom supervision, enforce stricter consequences for vaping, bullying, dress code violations, and fighting ● Create more inclusive and diverse environments ● Update school facilities, maintain school cleanliness ● Improve teacher-parent and school communications, increase family engagement opportunities, improve parent portal ● Offer more extracurricular activities including art, music, and computer coding ● Improve quality of school meals
Employee Groups Participants: 380 Survey: 10/23-11/23	<ul style="list-style-type: none"> ● Variety of effective communication tools and methods, parent communications, including translation support ● Language support for English learners ● Teacher professional opportunities ● Mental health supports including counselors, intervention teachers and social workers ● Commitment to inclusive environments 	<ul style="list-style-type: none"> ● Increase bilingual instructional assistants, instructional assistants, intervention teachers and social workers ● Provide hands-on learning opportunities, increase teacher training participation, prioritize structured literacy, focus on core instruction ● Provide more support to students with moderate to severe disabilities, identify students with learning disabilities more quickly ● Increase training for after-school staff, campus monitors and yard duty personnel ● Provide more resources to families including family information nights and college/career awareness, ensure accessibility to

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		<p>family resource support, increase parent translation support, increase community events</p> <ul style="list-style-type: none"> ● Increase workforce diversity, hire more bilingual staff ● Improve communication between departments and school sites, increase the use of translation devices ● Integrate more structured social-emotional learning programs, improve mental health supports, increase Tier 2 and 3 services for high-needs students, increase student and staff substance abuse training ● Focus on trades and other non-college pathways in high school ● Improve school facilities
Instructional Assistants Participants: 71 Survey: 11/23	<ul style="list-style-type: none"> ● Additional instructional assistants and counselor support ● Social-emotional supports for students ● Staff and teacher dedication ● Family events, parent meetings, conferences ● Improve Your Tomorrow (IYT), Girl Empowerment Movement (GEMs) ● Academic supports including tutoring 	<ul style="list-style-type: none"> ● Prioritize instructional assistant competency, increase training for high school instructional assistants ● Provide staff cultural humility training ● Increase English learner supports, improve supports for students receiving special education services ● Improve campus and classroom safety, prioritize parent safety concerns, ensure teachers are competent in classroom conflict management, enforcement stricter consequences for misbehavior, increase Therapeutic Learning Classrooms (TLC) for violent behavior, provide more walkie-talkies ● Implement homework clubs, increase tutoring supports ● Improve access to technology
Parents of Students Receiving Special Education Services Participants: 100 Survey: 12/23	<ul style="list-style-type: none"> ● Individual attention to students receiving special education services ● Parent communications 	<ul style="list-style-type: none"> ● Improve collaboration between special education and general education, increase teacher support and education on modifying curriculum, behavior management, and implementing Individualized Education Programs (IEP), ● Prioritize inclusion for students receiving special education services in general education classrooms, ensure students with disabilities have access to the same academic content, increase access to therapy at school ● Include everyone in IEP meetings who work with student

2023-24 EDUCATIONAL PARTNER KEY THEMES BY GROUP		
Educational Partner Group	What are our schools doing well to support students and families? +	What can our school do differently and focus on to improve? Δ
		<ul style="list-style-type: none"> • Improve communications to parents, provide English learner parents support in multiple languages, use other methods besides emails to communicate with parents, provide more frequent updates on student progress, prioritize effective communications on special education processes and procedures • Increase after-school and holiday programs for working parents
School Site Council Participants: 132 Survey: 10/23-11/23	<ul style="list-style-type: none"> • Seeking input from students and families, various methods of communications including phone, email, and text • Range of intervention programs, mental health supports • Engaging learning opportunities, literacy and math support • Teacher professional development opportunities • Variety of family engagement opportunities • Access to students and families • Equity teams 	<ul style="list-style-type: none"> • Improve family engagement and accessibility through events and opportunities allowing participation in their students' learning, increase access to school community rooms • Increase supports for English learners, increase supports for students with learning disabilities, base responsiveness to student needs on data, implement clearer grading policies, establish teacher mentorship program • Provide more student safe spaces, increase counselors, increase funding for safety staff • Promote staff diversity, ensure programs reflect the student population, improve understanding of African American student's needs, increase inclusion opportunities for students who receive special education services, adhere to student 504 accommodation plans, promote cultural awareness training for teachers • Provide consistent updates on student progress, ensure students and families understand commonly used acronyms

**Superintendent Responses to Comments from the
Local Control Accountability Plan Parent Advisory Committee (LCAP PAC) and
District English Learner Advisory Committee (DELAC)**

May 23, 2024, LCAP PAC and DELAC meetings

#	COMMITTEE	COMMENT	RESPONSE
1	DELAC	<p>It is a significant recognition to be reclassified and families appreciate this recognition. The majority of families do not know about the reclassification process.</p>	<p>Translated letters informing parents of the reclassification process are sent annually. We will include reclassification as a topic for DELAC and encourage school sites that are not already doing so to add the reclassification process to their ELAC agendas.</p> <p>Additionally, we have identified that a lack of awareness and communication about the reclassification process is an area of improvement. In response to this identified need, LCAP Action 1.25 focuses on increasing the number of students, families, and staff who understand the English Language Development (ELD) process, purpose, pathways, and options.</p>
2	DELAC	<p>How many schools post their School Site Council (SSC) meeting calendar on their school website?</p> <p>How many schools post their School Site Council (SSC) minutes of their meeting on their school website?</p> <p>How many schools post their School Site Council (SSC) representatives on their school website?</p>	<p>How many schools post their School Site Council (SSC) meeting calendar on their school website? 28</p> <p>How many schools post their School Site Council (SSC) minutes of their meeting on their school website? 14</p> <p>How many schools post their School Site Council (SSC) agendas on their school website? 19</p> <p>How many schools post their School Site Council (SSC) representatives on their school website? SSC members are recorded in each site's School Plan for Student Achievement (SPSA) and are publicly available on the district and school website:</p> <ul style="list-style-type: none"> ● District Website: https://www.sanjuan.edu/our-district/planning-data/school-plan-for-student-achievement-spsa ● School Websites: Visit www.sanjuan.edu and select the Schools tab at the top right of the page.

**Superintendent Responses to Comments from the
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			While not a requirement, sites are encouraged to post SSC calendar and minutes on their websites. Historically, School Site Council (SSC) minutes have been available upon request to accommodate translation. Inclusion of information on SSC is part of the standard website template, however specific information posted will vary by site. For example, some sites choose to share information via their school newsletter. Information about School Site Councils and SPSAs are publicly available on the district and school website.
3	LCAP PAC	<p>How many schools post their School Site Council (SSC) meeting calendar on their school website?</p> <p>How many schools post their School Site Council (SSC) minutes of their meeting on their school website?</p> <p>How many schools post their School Site Council (SSC) representatives on their school website?</p>	See response #2 above.
4	LCAP PAC	How is mindfulness incorporated in the LCAP as a proactive measure versus crisis response?	The practitioners who are funded in LCAP such as counselors, school social workers, and mental health therapists often incorporate mindfulness in their work with students and staff. Professional learning opportunities have been made available to staff to develop an understanding of mindful practices that can be embedded in their daily practice.
5	LCAP PAC	Is there funding to support safe biking and walking to school such as crossing guards? Safety has come up in multiple meetings, including at Board of Education meetings as public comments.	The district has employed a Safe Routes to School staff member through the use of grant funds. This position has engaged in activities such as walk audits to determine best paths of travel to and from schools, bike rodeos to teach safe biking skills to students, traffic advisement to address concerns or when new modernizations projects are undertaken. The grant funding for this position expires with the 2023/24 school year and we are assessing how to incorporate these activities and skill sets into the larger Safe Schools team. Additionally, staff are currently exploring the possibility of a crossing guard program.

**Superintendent Responses to Comments from the
Local Control Accountability Plan Parent Advisory Committee (LCAP PAC) and
District English Learner Advisory Committee (DELAC)**

May 23, 2024, LCAP PAC and DELAC meetings

6	LCAP PAC	<p>Where can we see data on:</p> <ul style="list-style-type: none"> • How many physical fights have occurred at each school? • How many incidents of sexual violence have occurred at each school? • How many incidents of substance abuse have occurred at each school? • How many total incidents have occurred at each school? 	<p>See question #6 attachment.</p> <p>Data from the district's Incident Response & Information System (IRIS) is being provided. It is important to note that this data represents incidents that caused significant disruption to a school environment. Other incidents that had less impact may only be reported in individual student records and would not be represented here. Additionally, the system does not categorize incidents matching each description requested, so staff have attempted to report the most appropriate data sets possible.</p>
7	LCAP PAC	<p>The district is doing great at reaching out to the community to invite their participation in various things such as Strategic Planning, dress code policy, and district committees. Has this expanded outreach resulted in increased participation?</p>	<p>When considering total participation, it would be difficult to make comparisons as response rates vary based on a number of factors and are largely driven by the perceived level of importance or impact to participants.</p> <p>What can be demonstrated is that recent outreach efforts have resulted in greater participation across groups. For example, many recent efforts have included strategies such as direct presentations to district committees helping ensure their participation and diversity of voice in the conversation. Other strategies such as focus groups have yielded greater representation from traditionally underrepresented groups.</p>

**Superintendent Responses to Comments from the
Local Control Accountability Plan Parent Advisory Committee (LCAP PAC) and
District English Learner Advisory Committee (DELAC)**

May 23, 2024, LCAP PAC and DELAC meetings

Question #6 Attachment

School	Physical Fights	Sexual Violence	Substance Abuse	Total Incidents Reported in IRIS
ALBERT SCHWEITZER	0	0	0	2
ANDREW CARNEGIE	2	0	0	15
ARCADE	1	0	0	21
ARDEN	0	0	0	19
ARLINGTON	0	0	0	3
BELLA VISTA	5	0	1	17
CAMBRIDGE	0	0	0	1
CAMERON RANCH	1	0	0	1
CARMICHAEL	1	0	0	9
CARRIAGE	3	0	3	23
CASA ROBLE	4	0	6	32
CHARLES PECK	0	0	0	1
COTTAGE	0	0	0	1
COWAN	0	0	0	2

**Superintendent Responses to Comments from the
Local Control Accountability Plan Parent Advisory Committee (LCAP PAC) and
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May 23, 2024, LCAP PAC and DELAC meetings

COYLE	1	0	0	4
DEL CAMPO	17	0	6	71
DEL DAYO	0	0	0	3
DEL PASO MANOR	1	0	0	10
DETERDING	0	0	0	1
DYER-KELLY	0	0	0	6
EARL LEGETTE	0	0	0	1
EL CAMINO	7	0	0	48
EL SERENO	0	0	0	0
ENCINA	23	0	24	84
GOLD RIVER	0	0	0	6
GRAND OAKS	0	0	0	5
GREEN OAKS	0	0	0	1
GREER	0	0	0	3
HARRY DEWEY	1	0	0	13
HOWE AVE	2	0	0	23
JOHN BARRETT	2	0	2	20

**Superintendent Responses to Comments from the
Local Control Accountability Plan Parent Advisory Committee (LCAP PAC) and
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May 23, 2024, LCAP PAC and DELAC meetings

KATHERINE JOHNSON MS	8	0	4	33
KINGSWOOD	2	0	0	18
LA ENTRADA	0	0	0	0
LA VISTA	1	0	2	6
LICHEN	1	0	1	15
LOUIS PASTEUR	2	0	0	17
MARIEMONT	0	0	0	2
MARIPOSA	0	0	0	5
MESA VERDE	7	0	0	18
MIRA LOMA	6	0	5	29
MISSION AVENUE	0	0	0	15
NORTHRIDGE	2	0	0	10
OAKVIEW	0	0	0	2
ORANGEVALE	0	0	0	8
OTTOMON	0	0	0	0
PASADENA	0	0	0	5
PERSHING	0	0	0	2

**Superintendent Responses to Comments from the
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May 23, 2024, LCAP PAC and DELAC meetings

RIO AMERICANO	1	0	4	17
SAN JUAN	5	0	1	14
SIERRA OAKS	1	0	1	19
SKYCREST	0	0	0	5
STARR KING	4	0	0	12
SUNRISE	0	0	0	1
SYLVAN	6	0	4	33
THOMAS EDISON	2	0	1	12
THOMAS KELLY	1	0	0	12
TRAJAN	2	0	0	16
TWIN LAKES	0	0	0	2
WHITNEY	0	0	0	7
WILL ROGERS	9	0	0	41
WINSTON CHURCHILL	3	0	1	21
WOODSIDE	4	0	0	11

**2024-27 Draft Local Control and Accountability Plan
Public Comment**

What comments do you have regarding the 2024-27 Local Control and Accountability Plan (LCAP)?

Number	Public Comment
1	Please consider opposing viewpoints on district success. Take a community survey on your favorability as compared to other districts with similar demographics. Include large community organizations, Chamber of Commerce groups, Law enforcement, College Administrators, Large employers in the area. Ask more from your students regarding behavior. Expect better behavior to serve the students most in need.

SUBJECT: San Juan Choices Charter School Dashboard: Local Indicators (Ginter) – 7:45 p.m.

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

Report: regarding the San Juan Choices Charter School's measurement of progress for the five local indicators related to the state accountability dashboard.

RATIONALE/BACKGROUND:

In 2013, the state adopted the Local Control Funding Formula and initiated development of district Local Control and Accountability Plans (LCAP). This laid the groundwork for a new accountability system which reports Local Education Agency (LEA) results on the state's eight state priority areas. This accountability system uses a combination of state-reported measures and local measures to report on the eight priorities. Using the approved state standards for the local indicators, LEAs must annually measure and report their progress at a regularly scheduled public meeting of the local governing board. Tonight, results from local measures will be presented for priority one (basic services), priority two (state standards implementation), priority three (parent engagement), priority six (school climate), and priority seven (broad course of study). All the measures refer to data already presented to and discussed by the board. After the meeting, results will be uploaded and will be publicly reported through the state's accountability dashboard upon its release this fall.

ATTACHMENT(S):

1. [Choices Charter School Presentation of Local Indicators](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/17/2024

FISCAL IMPACT:

N/A

PREPARED BY: Brent Givens, School Director, Choices Charter School
Brian Ginter, Director, Admissions and Family Services

APPROVED BY: Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools



San Juan Choices Charter School Local Control Accountability Plan: Local Indicators

Presented to the Board of Education
June 25, 2024

Brent Givens, Director - San Juan Choices Charter School



Indicator 1: Basics: Teachers, Instructional Materials, Facilities (State Priority 1):

- **Performance Level: Met**
- **Dashboard Narrative**
 - Teacher misassignments: **0%**
 - Students without access to standards-aligned materials: **0%**
 - Facilities that do not meet “good” repair: **0%**



Indicator 2: Implementation of Academic Standards (State Priority 2)



- Performance Level: **Met**
- State Reflection Tool: School Self-Assessment
- Professional Development: **Level 4**
- Instructional Materials: **Level 5**
- Policy & Program Support: **Level 4**
- Implementation of Standards: **Level 5**
- Engaging of School Leadership: **Level 5**

Rating Scale Key

- **Level 5** - Full Implementation with Sustainability
- **Level 4** - Full Implementation
- **Level 3** - Initial Implementation
- **Level 2** - Beginning Development
- **Level 1** - Exploration and Research

3



Indicator 3: Parent and Family Engagement (State Priority 3)



- Performance Level: **Met**
- Key Findings from 2023 Parent School Satisfaction Survey:
 - Parent Participation in Programs:
 - **87%** of parents indicated that they had the opportunity to participate in the school's meetings and operational processes.
 - **93%** of parents indicated that they understand the role of the school's governing board.
 - **96%** of parents indicated that they had an opportunity to provide input on school decisions.
 - **95%** of parents indicated that the school website accurately represents the program and its strengths and that it is helpful and informative.
 - **100%** of parents indicated that they are satisfied with how the school keeps them informed about their student's academic progress.
 - **87%** of parents indicated that they checked their student's progress on the online curriculum program at least once per week.

4



Indicator 4: Local Climate Survey (State Priority 6)



- **Performance Level: Met**

- **Key Findings from 2023 Student and Parent School Satisfaction Surveys:**
 - **Student Satisfaction:** Over 95% of students reported that:
 - their experience at Choices was positive during the previous year
 - they feel safe at Choices
 - the Choices Staff is caring and responsive to student needs
 - **Parent Satisfaction:** 100% of parents reported that:
 - Choices provides a positive educational experience
 - the educational program at Choices met their expectations
 - they would recommend the Choices program to their friends and family

5



Indicator 4: Local Climate Survey (State Priority 6)



- **Miscellaneous 2023 Student Survey Data:**

- 93% of students stated that their feelings about their education had become more positive since enrolling at Choices
- 91% of Students with Disabilities felt safe at Choices
- 56% of Students with Disabilities experienced less anxiety since attending Choices
- 100% of graduates stated that they would recommend Choices Charter to other students
- 100% of graduates felt that there was a teacher or some other adult who really cared about them, told them when they did a good job, and listened when they had something to say
- 52% of graduates reported that they would not have graduated from high school had they not enrolled at Choices

6



Indicator 5: Broad Course of Study (State Priority 7)



- **Performance Level:** **Met**

- **Dashboard Narrative**

- **Key Findings – Access to Advanced Level Courses:** The number of AP course offerings has increased from two to five in the last five years.
- **Key Findings – Access to Advanced Level Courses:** There are no barriers of entry to honors and AP courses.
- **Key Findings – Commitment to Expanding Offerings:** Over the last 7 years, Choices on average has developed and added at least one new course each year, one new CTE Pathway, and plans to develop a 2nd CTE Pathway to debut in 2025-2026 (pending staffing and credentialing resources).

SUBJECT: San Juan Choices Charter School 2024-27 Local Control and Accountability Plan (LCAP)
(Ginter) – 7:55 p.m.

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

Action: The superintendent is recommending that the board approve the San Juan Choices Charter 2024 - 2027 LCAP.

RATIONALE/BACKGROUND:

The 2024-2027 LCAP is a three-year plan that supports the continuous improvement of student performance within the eight state priorities with an emphasis on English learner, low income, and foster youth students. The LCAP is updated yearly based on a review of multiple sources of data that includes input gathered from consulting with our educational partners, state and local data, and research. Prior to adopting the LCAP, Education Code requires that a public hearing of the governing board is held to solicit recommendations and comments from the public regarding actions and expenditures included in the plan, which was held on June 11, 2024.

ATTACHMENT(S):

1. [Choices Charter School LCAP 2024-25](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/17/2024

Board of Education: 06/11/2024 (Public Hearing)

FISCAL IMPACT:

N/A

PREPARED BY: Brent Givens, School Director, Choices Charter School
Brian T. Ginter, Director, Admissions and Family Services

APPROVED BY: Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools



School Year
2024-2025



CHOICES
CHARTER SCHOOL
An Extraordinary Choice

20
+
YEARS
Est. 1999

San Juan Choices Charter School 2024-2027 Local Control Accountability Plan

To be presented to the Board of Education for a Public Hearing
June 11, 2024

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LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: San Juan Choices Charter School

CDS Code: 34-67447-3430758

School Year: 2024-25

LEA contact information:

Brent Givens

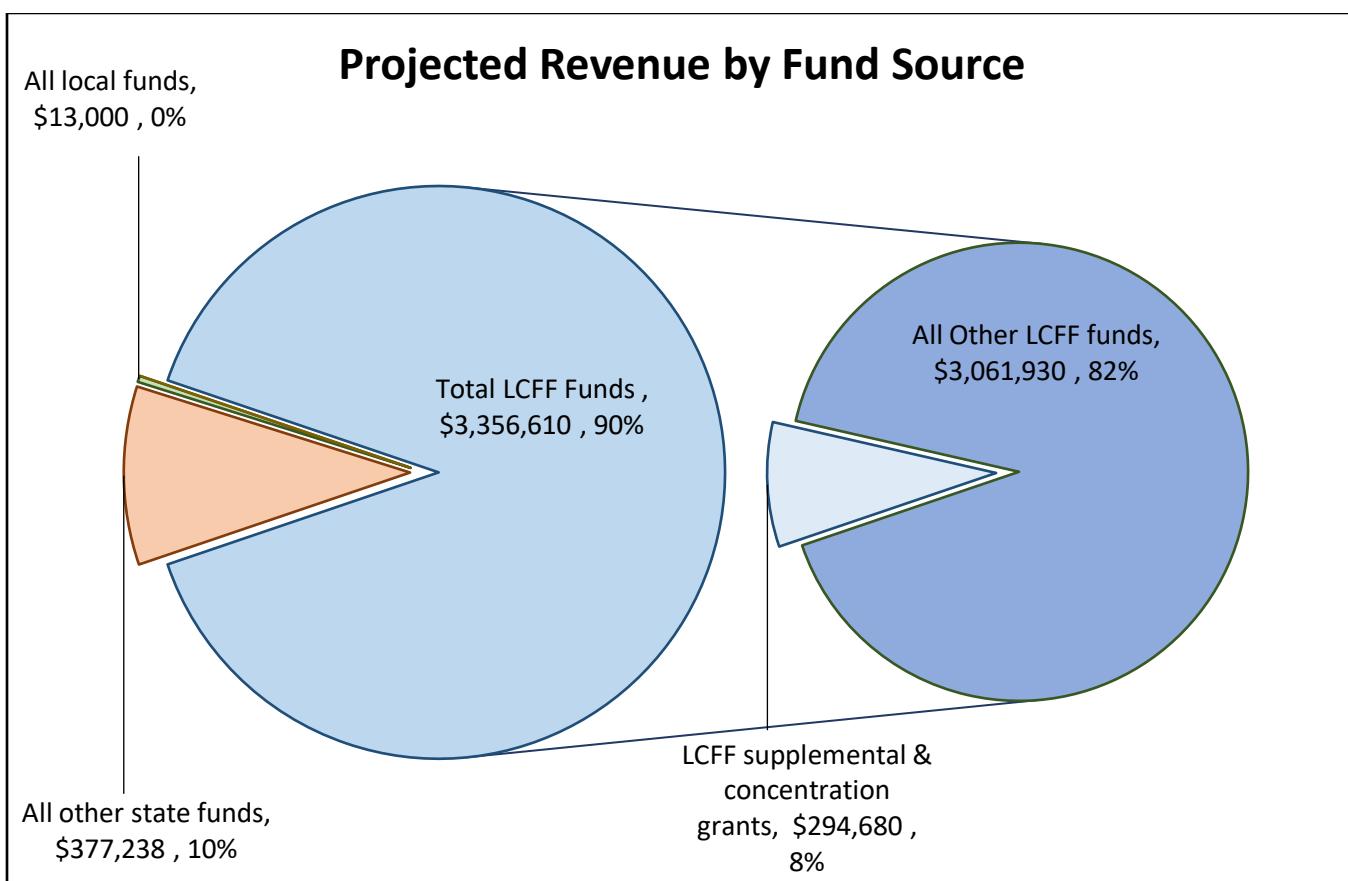
Director, Choices Charter School

brent.givens@sanjuan.edu

(916) 979-8378

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

Budget Overview for the 2024-25 School Year

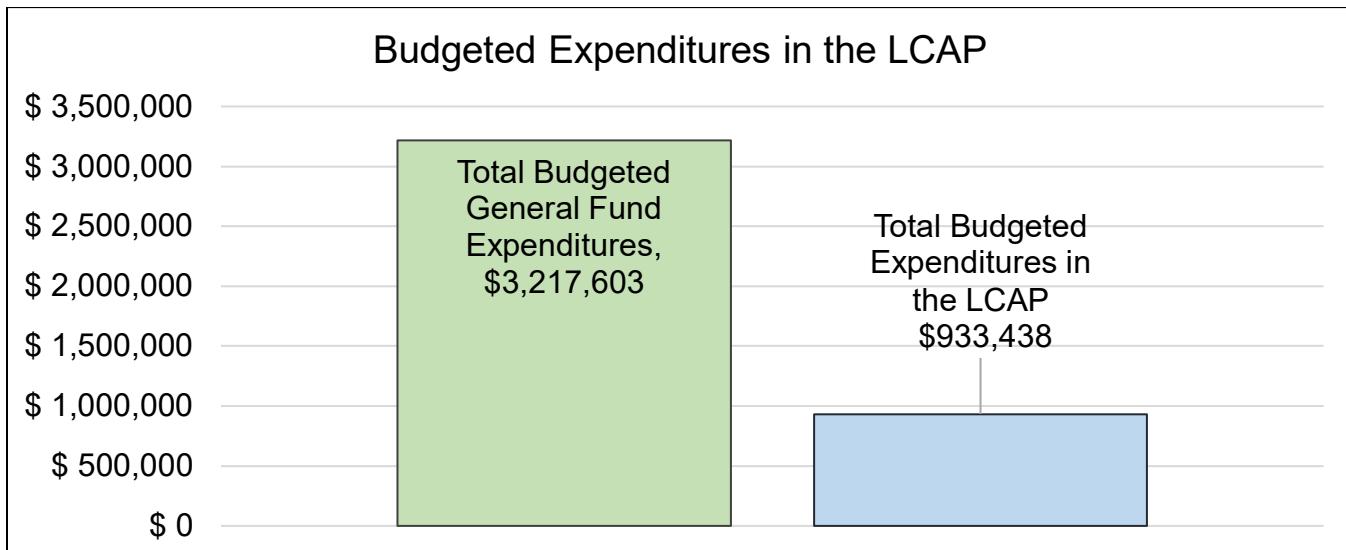


This chart shows the total general purpose revenue San Juan Choices Charter School expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for San Juan Choices Charter School is \$3,746,848, of which \$3,356,610 is Local Control Funding Formula (LCFF), \$377,238 is other state funds, \$13,000 is local funds, and \$0.00 is federal funds. Of the \$3,356,610 in LCFF Funds, \$294,680 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 San Juan Choices Charter School plans to spend for 2024-25. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: San Juan Choices Charter School plans to spend \$3,217,603 for the 2024-25 school year. Of that amount, \$933,438 is tied to actions/services in the LCAP and \$2,284,165 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

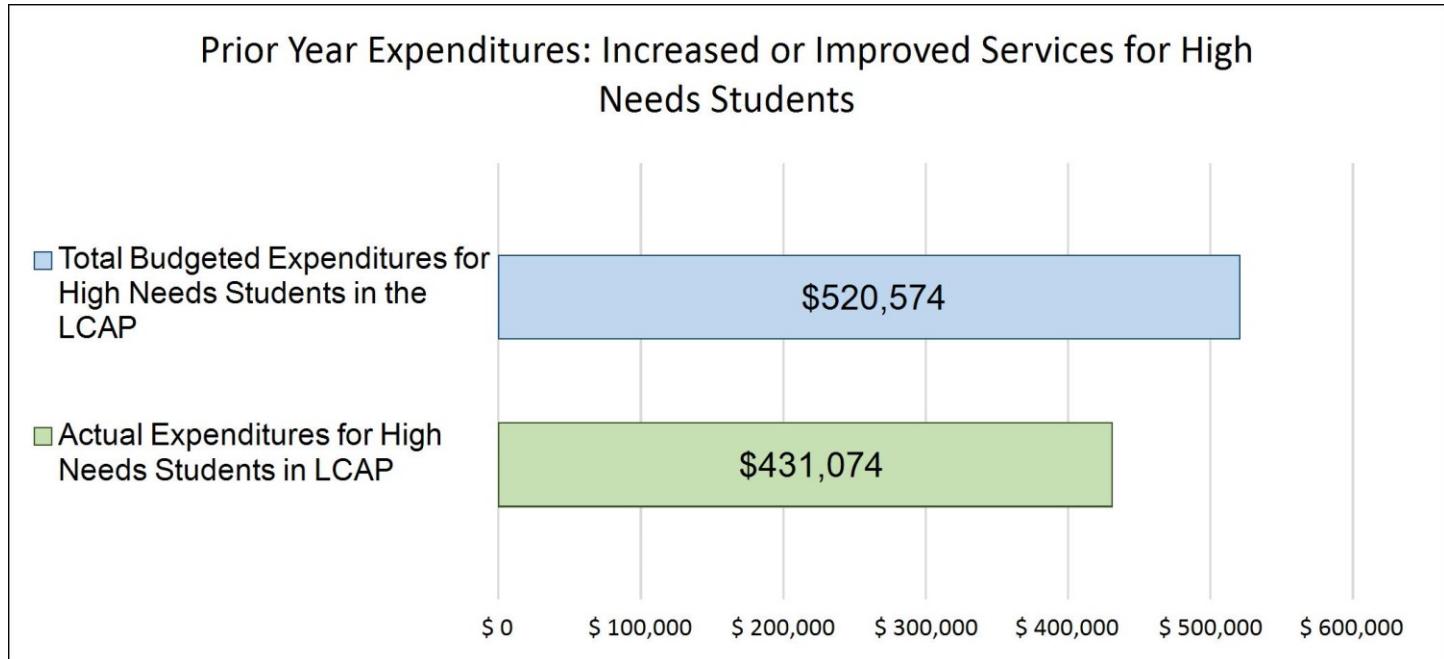
Unrestricted operational costs such as personnel, facility lease costs, utilities, property and liability insurance, contribution to SJUSD for central services, and technology purchased with restricted grant funds.

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

In 2024-25, San Juan Choices Charter School is projecting it will receive \$294,680 based on the enrollment of foster youth, English learner, and low-income students. San Juan Choices Charter School must describe how it intends to increase or improve services for high needs students in the LCAP. San Juan Choices Charter School plans to spend \$763,198 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



This chart compares what San Juan Choices Charter School budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what San Juan Choices Charter School estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2023-24, San Juan Choices Charter School's LCAP budgeted \$520,574 for planned actions to increase or improve services for high needs students. San Juan Choices Charter School actually spent \$431,074 for actions to increase or improve services for high needs students in 2023-24.

The difference between the budgeted and actual expenditures of -\$89,500 had the following impact on San Juan Choices Charter School's ability to increase or improve services for high needs students:

In 2023-24, some of our planned expenditures and actions were accomplished using grant funds. Other action items took longer than anticipated to research and design and were postponed for implementation until the 2024-25 school year. We also experienced delays due to our WASC accreditation review which required a significant investment in time and personnel.

2023–24 Local Control and Accountability Plan Annual Update

The instructions for completing the 2023–24 Local Control and Accountability Plan (LCAP) Annual Update follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
San Juan Choices Charter School	Brent Givens Director, Choices Charter School	brent.givens@sanjuan.edu (916) 979-8378

Goals and Actions #1

Goal

Goal #	Description
1	<p>Improve and support student learning to close achievement gaps and ensure all students graduate college and career ready.</p> <p>Focus 1: Provide professional development and support for quality first instruction leading to increased student learning (research based instructional practices which acknowledge and respect cultural and economic diversity).</p> <p>Focus 2: Provide school-based structures and services which supply early intervention for and prevention of learning difficulties.</p> <p>Focus 3: Provide academic support structures and services which increase rates of students graduating on time and college and career ready Focus 4: Provide engaging and relevant classes and activities on campuses.</p> <p>State Priorities:</p> <ul style="list-style-type: none"> Basic (Conditions of Learning) Implementation of State Standards (Conditions of Learning) Parent Involvement (Engagement) Student Achievement (Pupil Outcomes) Student Engagement (Engagement) School Climate (Engagement) Course Access (Conditions of Learning) Student Outcomes (Pupil Outcomes)

Measuring and Reporting Results

DEFINITION KEY	
Overall	All students
Display	Maximum difference between the overall rate and the lowest performing student group
AA	African American
EL	English Learner
FY	Foster Youth
HIS	Hispanic

DEFINITION KEY

HIM	Homeless
RFEP	Reclassified Fluent English Proficient
SED	Socioeconomically Disadvantaged
SWD	Students with Disabilities

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Graduation Rate (Five-Year Cohort Graduation Rate on CDE Dataquest) of Socioeconomically Disadvantaged Students (Growth of at least 1% point per year)	75% in 2020	76% in 2021	78% in 2022	74% in 2023	78% in 2024
Graduation Rate (Five-Year Cohort Graduation Rate on CDE Dataquest) of English Learners (No data/ Insufficient Sample Size. Goal is 76% or no achievement gap once sample size is large enough to track.)	No data available for this student subgroup in 2021 due to insignificant sample size.	No data available for this student subgroup in 2021 due to insignificant sample size.	No data available for this student subgroup in 2022 due to insignificant sample size.	No data available for this student subgroup in 2023 due to insignificant sample size.	76%
SBA ELA-Achievement Gap between	• 6% points in 2019 (6%)	+7% points (7% points above performance of All Students)	-9% points (9% points below performance of All Students)	0% points (no achievement gap from All Students) in 2023	-3% points (3% points below performance of All Students, or better)

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Socioeconomically Disadvantaged Students and All Students in Percentage that Met or Exceeded Standard (Reduction in gap by at least 1% point per year)	points below performance of All Students) No data available in 2020.				
SBA ELA-Achievement Gap between English Learners and All Students in Percentage that Met or Exceeded Standard Data type redefined as “Ever-EL” in 2022, in order to have a large enough sample size to track progress on public reports.	• 2% points in 2019 (2% points below performance of All Students) No data available in 2020.	+19% points (19% points above performance of All Students)	-1% points (1% point below performance of All Students)	-15% points (15% points below performance of All Students) in 2023	0% points (no achievement gap from All Students, or better)
SBA Math-Achievement Gap between Socioeconomically Disadvantaged Students and All Students in Percentage that Met or Exceeded Standard	• 8% points in 2019 (8% points below performance of All Students)	+11% points (11% points above performance of All Students)	-9% points (9% points below performance of All Students)	0% points (no achievement gap from All Students) in 2023	-5% points (5% points below performance of All Students, or better)

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
(Reduction in gap by at least 1% point per year)	No data available in 2020.				
SBA Math-Achievement Gap between English Learners and All Students in Percentage that Met or Exceeded Standard Data type redefined as “Ever-EL” in 2022, in order to have a large enough sample size to track progress on public reports.	+3% points in 2019 (3% points above performance of All Students) No data available in 2020.	+9% points (9% points above performance of All Students)	-3% points (3% points below performance of All Students)	-8% points (8% points below performance of All Students) in 2023	0% points (no achievement gap from All Students, or better)
College Career Indicator Achievement Gap between Socioeconomically Disadvantaged Students and All Students in Percentage that are College/Career Ready on the California School Dashboard/ Dashboard Additional Report	-5% points in 2020 (5% points below performance of All Students)	No data published for this metric in 2021.	No data published for this metric in 2022.	-4% points (4% points below performance of All Students) in 2023	-2% points (2% points below performance of All Students, or better)

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
(Reduction in gap by at least 1% point per year)					
College Career Indicator Achievement Gap between English Learners in Percentage that are College/Career Ready on the California School Dashboard/Dashboard Additional Report (No data/ Insufficient Sample Size. Goal is no achievement gap once sample size is large enough to track.)	No data available for this student subgroup in 2019 or 2020 due to insignificant sample size.	No data published for this metric in 2021.	No data published for this metric in 2022.	No data published for this metric in 2023.	0% points (no achievement gap from All Students, or better)
Chronic Absenteeism-Achievement Gap between Socioeconomically Disadvantaged Students and All Students in Percentage of Chronic Absenteeism in grades 6-8 per CDE DataQuest	+4% points in 2019 (4% points above performance of All Students.) No data published in 2020.	+7% points (7% points above performance for All Students.)	+6% points (6% points above performance for All Students.)	+7% points (6% points above performance for All Students.)	-2% points (2% points below performance of All Students, or better)

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
(For this metric, trending above All Students is an undesirable direction.) (Reduction in gap by at least 1% point per year)					
Chronic Absenteeism-Achievement Gap between English Learners and All Students in Percentage of Chronic Absenteeism in grades 6-8 per CDE Dataquest (For this metric, trending above All Students is an undesirable direction.) (No data/Insufficient Sample Size. Goal is no achievement gap once sample size is large enough to track.)	No data available for this student subgroup in 2019 due to insignificant sample size. No data published in 2020.	No data available for this student subgroup in 2021 due to insignificant sample size.	No data available for this student subgroup in 2022 due to insignificant sample size.	No data available for this student subgroup in 2022 due to insignificant sample size.	0% points (no achievement gap from All Students, or better)

Goal Analysis

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

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

Actions/Services Not Implemented as Planned:

Due to evolving resources and perspectives, the following planned LCAP services were offered in a different format or paused in 2023-24:

Tutoring:

Creation and maintenance of online tutoring schedule where students reserve one-on-one tutoring sessions in specific subject areas with specific faculty members (10 Director hours per year + 2 Community Outreach Worker hours per week + 10 Faculty hours per week)

- Some research was conducted on this topic, but the launch of the online tutoring schedule was postponed to Fall 2024.

College & Career Planning Support:

Develop a second CTE Pathway in Public Services / Public Safety or Arts, Media, & Entertainment. (4 Faculty hours per week)

- This activity was postponed to 2024-25.

Host on-campus speakers who will share information about their professions and the entrance requirements in their fields. Posters about guest speakers to be featured around the school. (40 Community Liaison hours per year)

- Two guest speakers were hosted during College & Career Week; due to low student attendance, the series planned for the remainder of the year was tabled.

Provide at least ten off-campus graduation- and college/career-oriented field trips available to high school students each year. This includes, but is not limited to, Sacramento Speaker Series events, the SJUSD College Fair, CSU Sacramento College Fair, college visits (American River College, CSU Sacramento, UC Davis), and Grad Night. Field trips to colleges/universities include visits to the Disabilities Services and Programs for Students (DSPS) and Financial Aid offices when possible. (60 Faculty hours per year + 60 Counselor hours per year)

- Field trips to colleges/universities were postponed to 2024-25. However, ten field trips were offered, including the addition of a trip to SJUSD's Historically Black Colleges & Universities Recruitment Fair.

Community Enhancements:

Provide at least one grade-specific field trip each year in grades 6, 7 & 8. (30 Faculty hours per year)

- Just one field trip in sixth grade was offered in 2023-24 due to resource constraints. An all-grades bowling field trip included both middle and high school students.

Virtual Reality Science (Biology, Chemistry, Physics) Labs (2 Faculty hours per week + cost of curriculum)

- This activity was postponed to 2024-25 due to resource constraints.

Create and implement rewards systems to acknowledge students' academic progress, as well as to celebrate growth and strong character, throughout the school year (1 Director hour per week + 1 Administrative Assistant hour per week + 3 Faculty hours per week)

- This activity was postponed to 2024-25.

Technology Resources:

No substantive differences.

Miscellaneous Support:

Continue to provide intervention services for students who struggle academically and/or socially. Advisory Teachers implement a new official intervention process at the close of each log period. (18 Community Liaison hours per week + 18 Counselor hours per week +9 Assistant Director hours per week + 40 Faculty hours per week)

- Though some progress in this area was made, more progress is needed in 2024-25 for consistent implementation of a formalized process.

Provide four in-person, evening training sessions for parents: use of School Pathways, PLP, and best practices for supporting an independent study student. (40 Director hours per year)

- These activities were tabled due to and anticipated low attendance rate.

Build an email message template and demonstration video that teachers and Community Outreach Worker can use to teach parents how to use PLP effectively. (5 Director hours + 5 Assistant Director hours + 5 Community Liaison hours per year)

- This activity was postponed to 2024-25.

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.

In 2023-24, due largely to the demands associated with addressing a full WASC accreditation review, fewer than anticipated new activities were implemented with the use of LCFF funds. However, most LCAP activities were executed as planned, and estimated actual expenditures remained well above 2023-24 LCFF requirements.

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

No data is yet available for the 2023-24 school year. However, given that most of the actions/services that Choices provided in 2023-24 are the same or very similar to those provided in recent previous years, data from 2020-23 provides some direction in evaluating the effectiveness of CCS's efforts to provide student services in an equitable manner. Some data types have been unavailable in recent years, and data for English Learners and Foster Youth are often not published due to insufficient sample sizes. However, the data that is available is largely positive:

- Graduation Rate: The Graduation Rates of All Students and Socioeconomically Disadvantaged Students grew in 2020, 2021, and 2022 and then settled slightly in 2023. The Graduation Rates of each group have remained nearly equal or equal (2022) to one another, demonstrating equity of the Choices Charter program. Slightly more than half (52%) of 2023 graduates stated that they would not have graduated from high school had they not enrolled at Choices.
- CAASPP (ELA SBA, Math SBA, and Science CAST): In 2023, Choices students exceeded state proficiency rates in Science and, for Socioeconomically Disadvantaged Students, in ELA. All student groups lagged behind the state in Math for a second consecutive year. In ELA and Math, Socioeconomically Disadvantaged Students scored as well as All Students, but English Learners lagged significantly behind. In Science, Socioeconomically Disadvantaged Students lagged behind All Students only slightly, and English Learners scored significantly ahead of All Students.

In 2023, when CAASPP scores were not as strong as they previously were, CAASPP Student Survey results revealed that 70% of the students who took the CAASPP exams had been enrolled at Choices for less than one school year. In fact, 56% of testers had enrolled in the same semester that the tests were administered. Both figures were at an all-time high in 2023 and far exceeded the previous years' figures when approximately half of tested students had been enrolled at Choices for less than a year (approximately 30% enrolling during the semester of testing). This suggests that test scores in 2023 were largely a reflection of the education that students received at their previous schools.

College Career Indicator: The College Career Indicator ("CCI") for both All Students and Socioeconomically Disadvantaged Students grew in 2020. Both student groups experienced drops when the CCI was published again in 2023 after a three-year hiatus. Nearly three-fourths

(73%) of 2023 graduates planned to immediately enroll in colleges or trade schools, and nearly all (91%) of 2023 graduates felt prepared for college and a career.

Thanks to a growing focus on Choices' college and career readiness opportunities, such as A-G courses, co-enrollment at community colleges, a Career Technical Education Pathway in Business & Finance, and two World Language tracks that lead to biliteracy, more Choices students are expected to be considered "Prepared" for college and career each year.

Chronic Absenteeism: No Chronic Absenteeism (grades 6-8) data for English Learners was available in years 2020-2023. For Socioeconomically Disadvantaged Students, achievement gaps grew in 2021 and remained steady through 2023.

The LCAP Actions associated with Goal 1 were successful as demonstrated in 2023 by equity in Graduation Rates and academic proficiency levels on CAASPP for Socioeconomically Disadvantaged Students in ELA, Math, and Science, and for English Learners in Science. The Actions may be deemed as unsuccessful in that the achievement gaps between Socioeconomically Disadvantaged Students and All Students on the College/Career Indicator and with Chronic Absenteeism rates have not been reduced in recent years.

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

In 2024-25, Choices Charter School's LCAP goals will be substantially redesigned to align with those of its chartering school district, San Juan Unified School District (SJUSD). Educational partners will provide feedback based on LCAP metrics data that will inform decisions about which actions will remain and which will be discontinued in the coming year. Choices will seek to include more locally collected data points to use as additional metrics that may more accurately reflect student progress at Choices.

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

Goals and Actions #2

Goal

Goal #	Description
2	<p>Foster a respectful, collaborative, and reflective school culture that ensures academic success and social/emotional well-being of each student.</p> <p>Focus 1: Expand health and social/emotional support services and interventions to students and their families.</p> <p>Focus 2: Increase the voice of parents and students to ensure feedback loops on key initiatives and issues.</p> <p>Focus 3: Improve the collaborative culture throughout the school among staff, students, families, and community.</p> <p>State Priorities:</p> <ul style="list-style-type: none"> 5. Student Engagement (Engagement) 6. School Climate (Engagement)

Measuring and Reporting Results

DEFINITION KEY	
Overall	All students
Display	Maximum difference between the overall rate and the lowest performing student group
AA	African American
EL	English Learner
FY	Foster Youth
HIS	Hispanic
HIM	Homeless
RFEP	Reclassified Fluent English Proficient
SED	Socioeconomically Disadvantaged
SWD	Students with Disabilities

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Students with Disabilities Attitude Survey Percentage of Students with Disabilities surveyed at the end of each school year who reported that they felt less anxiety since enrolling at Choices (Growth of at least 1% point per year)	64% in 2020	Survey not administered in 2021.	43% in 2022	56% in 2023	67% (or more)
Student School Satisfaction Survey Percentage of All Students returning in fall, each year, who reported that they felt less anxiety since enrolling at Choices (Growth of at least 1% point per year)	58% in 2020	43% in 2021	53% in 2022	57% in 2023	61% (or more)
Student School Satisfaction Survey Percentage of All Students returning in fall, each year, who reported that they felt safe on campus the previous year	96% in 2020	100% in 2021	100% in 2022	98% in 2023	90% (or more)

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
(Maintain figure at 90% or higher)					

Goal Analysis

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

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

Identify, Support, and Track Progress of Students with Anxiety

No substantive differences.

Mental Health Support for Students

No substantive differences.

All planned actions/services were implemented for Goal 2 in 2023-24. No new actions/services were added to this goal in 2023-24.

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 planned and actual services or expenditures for Goal 2 in 2023-24.

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

Students with Disabilities Attitude Survey: The percentage of Students with Disabilities who believed that their anxiety levels had dropped since enrolling at Choices dropped in 2022 and then grew again in 2023 but not enough to reach desired outcomes.

Student School Satisfaction Survey: The percentage of All Students who believed that their anxiety levels had dropped since enrolling at Choices dropped in 2021 and then grew again in 2022 and 2023 but not enough to reach desired outcomes. The percentage of students who reported that they feel safe on campus grew in 2021, plateaued in 2022, and then dropped slightly in 2023; in all years, the desired outcome percentage was achieved.

The Choices Charter School LCAP's Goal 2 Actions may be deemed effective in that nearly all students (98%) felt safe on campus in 2023, and because this percentage is so high, it is safe to deduce that it includes nearly all Socioeconomically Disadvantaged Students, English Learners, and Foster Youth at Choices. While anxiety levels did not drop at Choices as much as was hoped during and immediately following the COVID-19 campus closure, the percentages of All Students and Students with Disabilities surveyed in 2023 who felt that their anxiety levels had dropped since enrolling at Choices grew. It is believed that the pandemic further destabilized students, preventing Choices from reaching the objectives it originally set regarding anxiety levels by 2023. 2024 Students with Disabilities Attitude Survey data and Student School Satisfaction Survey data may show growth that will equal or surpass the ultimate desired outcomes.

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

In 2024-25, Choices Charter School's LCAP goals will be substantially redesigned to align with those of its chartering school district, San Juan Unified School District (SJUSD). Educational partners will provide feedback based on LCAP metrics data that will inform decisions about which actions will remain and which will be discontinued in the coming year. Choices will seek to include more locally collected data points to use as additional metrics that may more accurately reflect student progress at Choices.

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

Instructions

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

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

Goals and Actions

Goal(s)

Description:

Copy and paste verbatim from the 2023–24 LCAP.

Measuring and Reporting Results

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

Metric:

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

Baseline:

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

Year 1 Outcome:

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

Year 2 Outcome:

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

Year 3 Outcome:

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

Desired Outcome for 2023–24:

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

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

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

Goal Analysis

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

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

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

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

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

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

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

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

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

California Department of Education
November 2023

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
San Juan Choices Charter School	Brent Givens Director, Choices Charter School	brent.givens@sanjuan.edu (916) 979-8378

Plan Summary [2024-25]

General Information

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

Choices Charter School (CCS or Choices) is a 6-12 Independent Study School that involves parents/guardians as partners in the education of their children. A highly-qualified and dedicated faculty educates a diverse population of students. Choices serves students effectively with its flexible, personalized learning model and the safety that a small, nurturing learning community provides.

Students typically enroll at Choices because the traditional school model does not fit their needs. Students often want a greater sense of control over their education, prefer a smaller learning environment, struggle with overwhelming family challenges and responsibilities, have experienced undesirable social dynamics in a traditional school program, wish to graduate early or catch up on credits that they lack, or face health challenges. Some students are busy on weekdays cultivating a special skill or working. Choices staff members meet students where they are academically and seek to provide educational opportunities that challenge them appropriately, resulting in successes that build confidence and motivation. Students typically feel respected and “seen” at Choices and become more engaged in their education, as a result.

All Choices students utilize online curriculum that is aligned with California Content Standards and Common Core Standards and is available 24 hours a day. Student attendance is defined by the completion of assigned work; attendance on campus is not required. However, many students enjoy learning in person, too, and Choices provides onsite support classes to address this need. The Choices program is highly customizable. Some students may choose to follow a “pure” independent study format that involves no attendance in in-person instructional settings. Others may choose to follow a hybrid learning option that involves one-to-two hours of in-person, on-campus instruction per course, per week. Still others may choose to define their own plan that blends the two models, perhaps, for example, attending class for a few courses and learning online-only for others. Those who do attend in-person support classes experience individualized support, meaningful relationships with faculty, social interaction with peers, and collaborative learning that enhances the curriculum available to them online.

Choices students benefit from A-G coursework, a CTE Pathway in Business & Finance, AP and Honors courses, a choice of two World Languages, the opportunity to enroll in community college courses, a wide variety of engaging elective classes, designated curriculum for

English Learners, a robust Special Education Department, college & career assignments and campus activities, college counseling, extracurricular activities and field trips, access to community internships, onsite mental health counseling, technology and technical support, a school Honor Roll, character awards, academic awards, and scholarships. All Choices students may seek supplemental support from on-campus tutors and teachers who are available to help students each school day, either in person or via an online video communication tool.

Founded in 1999, the school's charter was renewed in 2004, 2009, 2014, and 2019 for five-year terms. A three-year extension on CCS's charter was granted due to the COVID-19 pandemic; Choices' charter will now be eligible for renewal in 2027. Choices is currently WASC-Accredited through June 2030.

Reflections: Annual Performance

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

Though 2024 data is not yet available, Choices Charter School is proud of its students' progress in academic achievement, college and career readiness, and emotional well-being, which is demonstrated by data from 2023 and previous recent years. Due to small sample sizes, to protect the privacy of individual students, data results for English Learners (6%) and Foster Youth (2%) are typically not reported publicly; most data highlighted here focuses on the successes of All Students and Socioeconomically Disadvantaged Students (54%).

- **Graduation Rate:** Many students enroll at CCS deficient in credits, due to difficulties at their previous schools, and often need an extra semester or year to finish high school. At Choices, most students can recover their credits and continue to graduation in five years or less. The Graduation Rate climbed steadily for All Students and for Socioeconomically Disadvantaged Students between 2019 and 2022 and then settled slightly in 2023. The Graduation Rates for each student group are nearly equal or equal to one another in each year, indicating that all students are served equitably at Choices.
- **Academic Achievement:** (CAASPP ELA SBA, Math SBA, and Science CAST: CAASPP Student Survey; i-Ready): In 2021, Choices students performed very well on the SBA and CAST, exceeding state proficiency rates in nearly all categories. Disadvantaged student subgroups also exceeded proficiency of All Students in almost all categories. Significant gains in proficiency by all student groups in 2021 seemed to suggest that the modified, shorter SBA exams given in 2021 were less challenging than the standard version that was administered in 2019. However, State of California data shows that students of all subgroups experienced declines in performance, on average, across the state in 2021. In fact, Choices Students not only improved in 2021; they significantly outperformed the state proficiency rates in nearly all categories. Choices students may have fared better than most students in the state, due to consistency in curriculum and instruction and dedicated outreach to families throughout 2020 and 2021. Whereas traditional schools often struggled to adjust to distance learning conditions, Choices was able to transition nearly seamlessly. In 2022, Choices students continued to exceed state proficiency rates in ELA and nearly all student group categories in Science. All student groups lagged behind the state in Math, however. In most cases, disadvantaged student subgroups lagged behind All Students in proficiency rates. In 2023, Choices students exceeded state proficiency rates in Science and, for Socioeconomically Disadvantaged Students, in ELA. All student groups lagged behind the state in Math for a second consecutive year. In ELA and

Math, Socioeconomically Disadvantaged Students scored as well as All Students, but English Learners lagged significantly behind. In Science, Socioeconomically Disadvantaged Students lagged behind All Students only slightly, and English Learners scored significantly ahead of All Students. SBA and CAST performance and achievement gaps between All Students and disadvantaged student subgroups have fluctuated over time. Due to small sample sizes, statistics often change significantly from year to year. Multiple years of data are studied to identify trends. The data above seems to suggest that distance learning significantly benefited Choices students - especially in Math - and was particularly effective at educating Socioeconomically Disadvantaged Students, as well as English Learners. Though Choices takes its standardized test scores very seriously, we also must remember that they are not necessarily a strong indicator of the strength of the Choices program. For example, in 2023, when CAASPP scores were not as strong as they previously were, CAASPP Student Survey results revealed that 70% of the students who took the CAASPP exams had been enrolled at Choices for less than one school year. In fact, 56% of testers had enrolled in the same semester that the tests were administered. Both figures were at an all-time high in 2023, and far exceeded the previous years' figures when approximately half of tested students had been enrolled at Choices for less than a year (approximately 30% enrolling during the semester of testing). This suggests that test scores in 2023 were largely a reflection of the education that students received at their previous schools. Fall 2022 i-Ready data demonstrated that, when students are continuously enrolled for even just one semester, they experience significant growth in Math and stabilization or moderate growth in ELA.

- College & Career Readiness (College Career Indicator, Student School Satisfaction Survey, Students with Disabilities Attitude Survey, Senior Exit Survey): Many students enroll at CCS behind in high school course credits and/or unsure about their futures. While at Choices, students are supported in their coursework, offered credit recovery classes, and encouraged to explore electives and extracurricular activities that may spark interests and provide direction. Students are encouraged to consider and prepare for college and career through Graduation Outcomes focused on high school graduation and post-secondary goals, annual College & Career Week activities, college/career assignments in each class, field trips, a CTE Pathway in Business & Finance, grade-level classroom presentations, college/career readiness pathway guidance during class registration each semester, a breadth of core and elective course offerings, and individual counseling support. Fifty-two percent (52%) of 2023 CCS graduates indicated on a Senior Exit Survey that they believe that they would not have graduated from high school at all, had they not enrolled at Choices. Seventy-three percent (73%) of 2023 graduates planned to attend college or trade school in the coming four-to-five years. These statistics speak to the ability of the CCS program to rehabilitate learners and guide them to their next educational endeavors. The CA State College/Career Indicator showed that 44% of Californian students were "Prepared" for college and career in 2023, a much higher percentage than experienced at Choices (11%). CCS has been working to build its percentage each year, primarily through improving SBA test preparation techniques, the new availability of a Career Technical Education Pathway in Business & Finance, and continued availability of A-G, AP, and World Languages courses. CCS has recently modified its Graduation Outcomes to focus on reaching goals, modeled through the process of approaching high school graduation and post-secondary endeavors. Most CCS Students plan to attend community college or trade schools or have other undeclared plans for after high school - paths that do not require the completion of a specific college/career pathway. However, since Spring 2021, students have been guided in choosing and following a path that will designate them as "Prepared" for career success and/or enrollment in four-year universities, should they ultimately choose one of these options. Internally collected data suggests that more students are thinking about pursuing additional education after high school graduation and nearly all feel ready to take on the next steps. On the 2023 Student School Satisfaction Survey, 87% of students stated that they want to go to college / vocational school (up from 73% in the previous year), and on the 2023 Students with Disabilities Attitude Survey, 66% of surveyed students stated that they wanted to go to college /

vocational school (up from 50% in the previous year). On the 2023 Senior Exit Survey, 91% of graduating seniors reported that they felt prepared for college and a career.

- Student Anxiety Levels (New Student Survey, Student School Satisfaction Survey): Student anxiety has been a growing concern in today's schools, and Choices has been committed to doing all that it can to meet the needs of a sizable subgroup of anxious students. On average, between 2019 and 2022, 22% of new students reported that "social/other anxiety" was one of the main reasons that they moved to Choices. The flexible, small, nurturing program at Choices provides a learning environment that effectively stabilizes or reduces the anxiety that many students feel about school. Expanded mental health services and augmented faculty outreach to students in 2020-21 and 2021-22 provided additional support for students who struggled during the pandemic. Nearly all students report that their anxiety levels are the same or lower than before they enrolled; in most cases, more than half of students have reported a drop in their anxiety levels. Sample sizes are small, and this data point will continue to be watched over multiple years to identify ongoing trends.
- Chronic Absenteeism: At Choices and throughout the state, Chronic Absenteeism rates rose dramatically during and immediately following the COVID-19 campus closure in 2020-21. Chronic Absenteeism at Choices has been dropping slightly each year and is aligned with state figures. Like throughout the state, Socioeconomically Disadvantaged Students and English Learners experience greater rates of Chronic Absenteeism than All Students. Chronic Absenteeism rates for English Learners are more volatile at Choices due to a very small sample size.
- English Language Proficiency of English Learners (ELPAC): At Choices, English Learners are guided in language development through enrollment in an English Language Development (ELD) course. In 2022-23, a new ELD curriculum, Learning Tree, was piloted and is being used again in 2023-24. In 2023-24, an additional ELD support class was added to the schedule in order to reduce class sizes and group together students of similar grade levels. Upon enrollment, English Learners are also encouraged to enroll in classroom-based elective courses and to participate in extracurricular activities, promoting presence in collaborative environments that will build listening and speaking skills. English Learners comprise just 6% of the Choices student population, and typically, fewer than eleven students produce scores on the summative ELPAC assessment each year. In order to protect individual students' privacy, ELPAC scores are not published publicly when the sample size is small. In 2023, for the first time, more than ten students took the ELPAC exam, and group scores were made available online. In 2022-23 at Choices, a lower percentage of English Learners progressed to a higher level of English proficiency than they did in the state, but a greater percentage of English Learners maintained their existing proficiency levels, and a lower percentage of English Learners dropped a level or more. This data demonstrates that English Learners stabilize, sometimes grow, and rarely lose skills while at Choices.

Choices is very pleased with the growth and equity reflected in its Graduation Rate, CAASPP scores, i-Ready scores, College Career Indicator, Chronic Absenteeism data, ELPAC data, and encouraging and validating locally collected survey data. However, standardized data that lags behind corresponding state averages continues to point to areas of need. In 2023, the Graduation Rates of All Students and Socioeconomically Disadvantaged Students were lower than corresponding state averages, as were the percentages of All Students, Socioeconomically Disadvantaged Students, and "Ever-EL" English Learners who met or exceeded standard on the CAASPP Math SBA and the percentages of All Students and "Ever-EL" English Learners on the ELA SBA. The California State average College Career Indicator is

also significantly higher for All Students and Socioeconomically Disadvantaged Students than it is at Choices. The recent changes in Chronic Absenteeism Rates, which have increased at Choices and are now settling, have moved in tandem with those of the state.

Building Choices' students' Math proficiency and college and career readiness are primary areas of focus at Choices, based on student data. LCAP funds will continue to target these areas of need where Choices expects to continue to experience incremental growth.

Reflections: Technical Assistance

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

NA

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.

None

Support for Identified Schools

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

NA

Monitoring and Evaluating Effectiveness

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

NA

Engaging Educational Partners

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

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

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

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

Educational Partner(s)	Process for Engagement
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A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Feedback from all educational partners contributed to the creation of the 2024-25 LCAP. The following schedule of communications outlines the process that took place:

Family Focus Group:

Email sent to families on 4/16/24

- Feedback provided individually, via an online survey.

Advisory Council:

4/24/24 Meeting

- Presentation of data corresponding to LCAP Annual Measurable Outcomes and Actions from the 2021-24 LCAP. Feedback collected via an online survey following the meeting.

Staff:

5/2/24 Meeting

- Presentation of data corresponding to LCAP Annual Measurable Outcomes and Actions from the 2021-24 LCAP. Feedback collected from Family Focus Group and Advisory Council was presented for review. Staff collaborated in WASC Focus Groups and provided feedback from each group via an online survey.

Leadership Team:

5/9/24 Meeting

- Reviewed recommendations from the staff. Identified the most important areas of need via an online survey following the meeting.

Director and Self-Study Coordinator:

5/13/24 Meeting

- Reviewed summary of most frequently recommended actions from the Leadership Team and decided upon specific plans for inclusion of actions in the 2024-25 LCAP.

As a result of this process, the following services will be initiated in the 2024-25 LCAP:

- Intervention services for students who struggle academically and/or socially. Advisory Teachers implement a new official intervention process.
- Creation of a Zoom Help Desk to create access for parents and students to receive assistance about navigating the online curriculum system and to ask miscellaneous questions.
- College and career presentations to be offered virtually and to be accessible on the school website.
- Creation and maintenance of online tutoring schedule where students reserve one-on-one tutoring sessions in specific subject areas with specific faculty members.
- Pause of the expansion of electives and extracurricular activities due to resource constraints. Continue to offer existing services.
- Interpreter services provided for information sessions and registration appointments, as needed.
- Professional development about how to best prepare students for CAASPP exams and implementation of new strategies.

Goals and Actions #1

Goal

Goal #	Description	Type of Goal
1	Student Achievement and Implementation of State Standards - Improve achievement and outcomes for all students as measured by performance on statewide assessments, English proficiency, and college and career preparedness.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)

Priority 2: State Standards (Conditions of Learning)

Priority 4: Pupil Achievement (Pupil Outcomes)

Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Choices Charter School is in alignment with this San Juan Unified School District goal to maximize academic achievement of all students and to minimize achievement gaps between student groups. This goal aligns with the Choices Charter School Mission to effectively prepare students to succeed in their educational and professional pursuits through the development of knowledge and of life skills that support the accomplishment of personal goals.

Measuring and Reporting Results

KEY

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	LTEL	Long-Term English Learner
AS	Asian American	PI	Pacific Islander or Native Hawaiian
EL	English Learner	SED	Socioeconomically Disadvantaged
FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races
HIS	Hispanic	WH	White

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	i-Ready / Math / All Students: Change in percentage of students who scored two or more grade levels behind, Fall vs. Winter administrations.	Fall 2022 Favorable Growth: 16% points			19% points	
1.2	i-Ready / Math / All Students: Change in percentage of students who scored at or above grade level, Fall vs. Winter administrations.	Fall 2022 Favorable Growth: 7% points			10% points	
1.3	i-Ready / Reading / All Students: Change in percentage of students who scored two or more grade levels behind, Fall vs. Winter administrations.	Fall 2022 Favorable Growth: 4% points			7% points	
1.4	i-Ready / Reading / All Students: Change in percentage of students who scored at or above grade level, Fall vs. Winter administrations.	Fall 2022 Favorable Growth: 0% points (no change)			3% points	
1.5	CAASPP / Math SBA / All Students (California School Dashboard): Points above or below standard	2023: 115 points below			112 points below	
1.6	CAASPP / Math SBA / SED (California School Dashboard): Points above or below standard	2023: 138 points below			135 points below	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.7	CAASPP / ELA SBA / All Students (California School Dashboard): Points above or below standard	2023: 19 points below			16 points below	
1.8	CAASPP / ELA SBA / SED (California School Dashboard): Points above or below standard	2023: 36 points below			33 points below	
1.9	CAASPP / CAST / All Students (CAASPP): Percentage of students who met or exceeded standard	2023: 32%			35%	
1.10	CAASPP / CAST / SED (CAASPP): Percentage of students who met or exceeded standard	2023: 29%			32%	
1.11	ELPAC / EL (California School Dashboard): Percentage of students making progress towards English language proficiency	2023: 33%			35%	
1.12	CCI / All Students (California School Dashboard): Percentage of students prepared for college and career	2023: 11%			14%	
1.13	CCI / SED (California School Dashboard): Percentage of students prepared for college and career	2023: 7%			10%	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.14	Implementation of Academic Standards: School measurement of progress in implementing state academic standards (California School Dashboard): Met or Not Met	2023: Met			Met	

Goal Analysis [2023-24]

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

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Academic Support Services	<ul style="list-style-type: none"> Full-time tutoring services on campus and via Zoom with a focus on skill-building. (25 Tutor hours per week) Additional Math tutoring for Middle School. (4 Faculty hours per week) Creation and maintenance of online tutoring schedule where students reserve one-on-one tutoring sessions in specific subject areas with specific faculty members. (10 Director hours per year + 2 Community Outreach Worker hours per week + 10 Faculty hours per week) Intervention services for students who struggle academically and/or socially. Advisory Teachers implement a new official intervention process. (18 Community Outreach Worker hours per week + 10 Counselor hours per week + 9 Assistant Director hours per week + 40 Faculty hours per week) Diagnostic and formative assessment with i-Ready in ELA and Math two times per year. Results are used to guide remedial support. (80 Faculty hours per year) EL Coordinator oversees English Learner support and teaches two ELD courses - one for middle school and one for high school. (5 Faculty hours per week) Virtual reality Science labs (2 Faculty hours per week) 	\$284,065.25	Yes
1.2	College & Career Services	<ul style="list-style-type: none"> Maintenance of a highly visible College/Career page with helpful information/links on the school website. (10 Counselor hours per year) Counseling support by appointment for help with college research and applications (20 Counselor hours per year) Development of a second CTE Pathway. (4 Faculty hours per week) Expanded implementation of seven-year program to promote college/career readiness at each high school grade level. (40 Counselor hours per year) 	\$34,548.25	Yes

Action #	Title	Description	Total Funds	Contributing
		<ul style="list-style-type: none"> Annual College & Career Week involving college/career assignments, Honor Roll Celebration, guest speakers, college/scholarship information night for families, SJUSD College Fair, Historically Black Colleges & Universities recruitment fair, celebratory closing event, & prize raffle. (20 Self-Study Coordinator hours per year + 20 Director hours per year + 20 Counselor hours per year + 60 Faculty hours per year + 20 Administrative Assistant hours per year + cost of prizes, decorations, and food) Ten+ off-campus graduation- and college/career-oriented field trips available to high school students each year. This includes but is not limited to Sacramento Speaker Series events, the SJUSD College Fair, HBCU Recruitment Fair, CSU Sacramento College Fair, college visits (American River College, CSU Sacramento, UC Davis), and Grad Night. (60 Faculty hours per year + 60 Counselor hours per year) College and career presentations to be offered virtually and to be accessible on the school website. (+5 Director hours per year) 		
1.3	Professional Development	<ul style="list-style-type: none"> Analysis of student data that guides decisions concerning program modifications to target student needs. (40 Self-Study Coordinator hours per year + 80 Faculty hours per year) Annual training of faculty on CAASPP administration. (25 Faculty hours per year) Departmental collaboration once per month. (30 Faculty hours per month) Professional development about how to best prepare students for CAASPP exams and implementation of new strategies. (60 Faculty hours per year) 	\$33,041.55	Yes
1.4	Support for Students with Disabilities	<ul style="list-style-type: none"> Hands-on tutoring / assistance with homework completion for Students with Disabilities (30 Resource Specialist hours per week) 	\$103,768.36	No

Action #	Title	Description	Total Funds	Contributing
		<ul style="list-style-type: none"> • School field trips to colleges and universities to include visits to the Disabilities Services and Programs for Students (DSPS) offices when possible. (6 Counselor hours per year) • Transition to College & Career Workshop for Students with Disabilities. (5 Counselor hours per year) • Special Education Additional Support Providers (Language & Speech Services, School Psychologist, School Health Services) (27 Language & Speech Services hours per year + 146 School Psychologist hours per year + 18 School Health Services hours per year) 		

Goals and Actions #2

Goal

Goal #	Description	Type of Goal
2	Student Engagement and Course Access - Provide students with engaging programs, course work, and opportunities that address attendance, dropout, graduation, and access to a broad course of study.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)

Priority 5: Pupil Engagement (Engagement)

Priority 7: Course Access (Conditions of Learning)

An explanation of why the LEA has developed this goal.

Choices Charter School is in alignment with this San Juan Unified School District goal to engage students in the learning process through relevant programs, curriculum, and activities that align with students' interests.

Measuring and Reporting Results

KEY

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	LTEL	Long-Term English Learner
AS	Asian American	PI	Pacific Islander or Native Hawaiian
EL	English Learner	SED	Socioeconomically Disadvantaged
FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races
HIS	Hispanic	WH	White

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Annual Positive Attendance Percentage / All Students	2022-23: 93%			95%	
2.2	Chronic Absenteeism Rate / All Students	2023: 24%			21%	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	(California School Dashboard): Percentage chronically absent					
2.3	Chronic Absenteeism Rate / SED (California School Dashboard): Percentage chronically absent	2023: 31%			28%	
2.4	5-Year Graduation Rate / All Students (California School Dashboard): Percentage of students who graduated in four or five years	2023: 73%			76%	
2.5	5-Year Graduation Rate / SED (California School Dashboard): Percentage of students who graduated in four or five years	2023: 74%			77%	
2.6	Access to a Broad Course of Study: School measurement about the extent to which students have access to, and are enrolled in, a broad course of study (California School Dashboard): Met or Not Met	2023: Met			Met	

Goal Analysis [2023-24]

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

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Programs that Engage Students in Education	<ul style="list-style-type: none">• Student Leadership (5 Director hours per month)• Advisory Council (10 Director hours per year + 10 Administrative Assistant hours per year + 6 Assistant Director hours per year + 10 Self-Study Coordinator hours per year + 20 Faculty hours per year)	\$7,006.31	Yes
2.2	Coursework that Engages Students in Education	<ul style="list-style-type: none">• A variety of elective courses allow students to explore their interests through school. (50 Faculty hours per week + cost of curriculum)	\$192,387.00	Yes

Action #	Title	Description	Total Funds	Contributing
		<ul style="list-style-type: none"> Elective classes recommended to English Learners upon enrollment as a means of building vocabulary and/or speaking skills. (No significant cost associated with this activity.) CTE Pathway in Business & Finance allows students to specialize in the development of knowledge and practical skills that may be applied during or immediately following high school and/or college / trade school. (10 Faculty hours per week) 		
2.3	Extracurricular Activities that Engage Students in Education	<ul style="list-style-type: none"> A variety of extracurricular clubs and activities allows students to explore their interests through school and to develop connections with faculty members. (15 Faculty hours per week + 5 Counselor hours per week) At least one grade-specific field trip each year in grades 6, 7, & 8. (30 Faculty hours per year) Extracurricular activities recommended to English Learners upon enrollment as a means of building vocabulary and/or speaking skills. (No significant cost associated with this activity.) 	\$121,535.75	Yes
2.4	Activities that Engage Students with Disabilities in Education	<ul style="list-style-type: none"> Special occasion celebrations personalize the education process. (1 Resource Specialist hour per week + cost of decorations and refreshments) 	\$4,531.90	No

Goals and Actions #3

Goal

Goal #	Description	Type of Goal
3	School Conditions, Climate, and Family Engagement - Address factors both inside and outside the classroom that impact student success such as family engagement, health, safety, discipline, connectedness, facilities, materials, and staffing.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)

Priority 3: Parental Involvement (Engagement)

Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

Choices Charter School is in alignment with this San Juan Unified School District goal to provide a safe, equitable, inclusive, communicative, and supportive school culture that supports student learning.

Measuring and Reporting Results

KEY

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	LTEL	Long-Term English Learner
AS	Asian American	PI	Pacific Islander or Native Hawaiian
EL	English Learner	SED	Socioeconomically Disadvantaged
FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races
HIS	Hispanic	WH	White

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	Safety / All Students (Student School Satisfaction Survey): Percentage of students who feel safe at Choices	2023: 98%			90%+	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.2	Equity / All Students (Student School Satisfaction Survey): Percentage of students who feel that the CCS program is equitable	2023: 95%			90%+	
3.3	Inclusivity / All Students (Student School Satisfaction Survey): Percentage of students who feel accepted and included at Choices	2023: 94%			90%+	
3.4	Support / All Students (Student School Satisfaction Survey): Percentage of students who feel that the staff is caring and responsive to student needs	2023: 97%			90%+	
3.5	Communication / All Students (Parent School Satisfaction Survey): Percentage of parents who feel satisfied with their ability to communicate with the school	2023: 100%			90%+	
3.6	Facility / All Students (All Parents) (Parent School Satisfaction Survey): Percentage of parents who feel that the facility meets the needs of the school	2023: 98%			90%+	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.7	Staffing / All Students (All Parents) (Parent School Satisfaction Survey): Percentage of parents who feel that the school provides adequate staffing to support the program	2023: 99%			90%+	
3.8	Suspension Rate / All Students (California School Dashboard): Percentage of students suspended for at least one day	2022-23: 0%			Less than 30% (Statewide Average)	
3.9	Suspension Rate / SED (California School Dashboard): Percentage of students suspended for at least one day	2022-23: 0%			Less than 31% (Statewide Average)	
3.10	Expulsion Rate / All Students (DataQuest): Percentage of students expelled from the school	2022-23: 0%			0%	
3.11	Expulsion Rate / SED (DataQuest): Percentage of students expelled from the school	2022-23: 0%			0%	
3.12	Basics: Teachers, Instructional Materials, Facilities: Percentage of appropriately assigned teachers. School measurement of students' access to curriculum-aligned	2023: Met			Met	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	instructional materials and safe, clean, and functional school facilities. (California School Dashboard): Met or Not Met					
3.13	Parent and Family Engagement: School measurement of its ability to build relationships between school staff and families, build partnerships for student outcomes, and seek input for decision-making. (California School Dashboard): Met or Not Met	2023: Met			Met	
3.14	Local Climate Survey: School measurement of student perceptions of school safety and connectedness. (California School Dashboard): Met or Not Met	2023: Met			Met	

Goal Analysis [2023-24]

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

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

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

Not Applicable: Please refer to the 2023-24 LCAP Annual Update.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	School Conditions that Support Student Success	<ul style="list-style-type: none">Technology updated as needed. (cost of new technology)Advertise low-cost internet to families in need. (No significant cost associated with this activity.)Provide Wi-fi hotspots for students in need. (No significant cost associated with this activity.)Provide laptops on loan for students without computers at home. (20 Assistant Director hours per year + 20 Community Outreach Worker hours per year)Staff/Families tech/curriculum support. (5 Assistant Director hours per week + 5 Community Outreach Worker hours per week)Clothes closet and hygiene supplies provided on campus. (1 Resource Specialist hour per month + cost of supplies purchased once a year)Food services provide breakfast and lunch daily to all students who wish to participate. (No significant cost associated with this activity.)	\$43,794.76	Yes
3.2	Aspects of School Climate/Culture that	<ul style="list-style-type: none">Rewards systems acknowledge students' academic progress, celebrate growth, and recognize strong character. (1 Director hour	\$39,907.32	Yes

Action #	Title	Description	Total Funds	Contributing
	Support Student Success	<p>per week + 1 Administrative Assistant hour per week + 2 Community Outreach Worker hours per week + 3 Faculty hours per week)</p> <ul style="list-style-type: none"> • Monitoring of mental health progress of All Students who struggle with anxiety. (8 Self-Study Coordinator hours per year) • Outreach to students who are struggling with mental health. Counselor provides counseling and/or refers to counseling services through SJUSD or local community agencies. (10 Counselor hours per week) 		
3.3	Activities that Promote Family Engagement	<ul style="list-style-type: none"> • Parent training on online curriculum systems at enrollment. (5 Community Outreach Worker hours per week) • Outreach by the Community Outreach Worker to new families following enrollment (and 2 or 3 times during the first month, as needed) on behalf of the administration, facilitating a smooth transition to the independent study model. Advisory Teachers send an introductory letter, introducing themselves as a main point of contact and welcoming questions. (20 Community Outreach Worker hours per week + 5 Faculty hours per week) • Creation of an email message template and demonstration video that teachers and Community Outreach Worker can use to teach parents how to use PLP effectively. (5 Director hours + 5 Community Outreach Worker hours per year) • Creation of a Zoom Help Desk to create access for parents and students to receive assistance about navigating the online curriculum system and to ask miscellaneous questions. (5 Assistant Director hours per week) • Interpreter services provided for information sessions and registration appointments, as needed. (No significant cost associated with this activity.) 	\$54,461.65	Yes

Action #	Title	Description	Total Funds	Contributing
3.4	Activities that Support Students with Disabilities	<ul style="list-style-type: none"> Support and track mental health progress of Students with Disabilities who struggle with anxiety. (5 Self-Study Coordinator hours per year + 5 Resource Specialist hours per week) Maintain welcoming and stress-free environment in Special Education classroom where teaching, tutoring, and IEP meetings take place. (Cost of snacks, aromatherapy, special seating, and miscellaneous comfort items.) 	\$14,389.45	No

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2024-25]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$\$294,680.00	\$

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
8.779%	0.000%	\$\$0.00	8.779%

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

Required Descriptions

LEA-wide and Schoolwide Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.1	Action: Academic Support Services Need: i-Ready diagnostic and formative assessment data demonstrates that students grow academically in just one semester of continuous enrollment at Choices. CAASPP exams are only partially accurate in reflecting academic growth that takes place at Choices, as the school's population changes significantly each semester as students	LCAP Actions typically benefit all students at Choices but are designed to target the specific needs of disadvantaged student subgroups.	i-Ready, California School Dashboard (CAASPP, ELPAC, CCI), Local Indicator Self-Reflection Tool

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>come and go. Choices' student scores on CAASPP ELA & Math exams lag behind state averages at times, and student subgroups often lag behind All Students on the CAASPP ELA, Math, & Science exams. Both CAASPP and i-Ready data is evaluated annually to assess the efficacy of the Choices Charter School learning program.</p> <p>ELPAC data demonstrates that English Learners tend to stabilize at Choices but few grow in English proficiency.</p> <p>The California School Dashboard's College Career Indicator for Choices Charter lags significantly behind the state.</p> <p>Of particular concern, Socioeconomically Disadvantaged Students at Choices had a Red Dashboard Indicator for Math in 2023.</p> <p>Scope: Schoolwide</p>		
1.2	<p>Action: College & Career Services</p> <p>Need: i-Ready diagnostic and formative assessment data demonstrates that students grow academically in just one semester of continuous enrollment at Choices. CAASPP exams are only partially accurate in reflecting academic growth that takes place at Choices, as the school's population changes significantly each semester as students come and go. Choices' student scores on CAASPP ELA & Math exams lag behind state averages at times, and student subgroups often lag behind All Students on the CAASPP ELA,</p>	LCAP Actions typically benefit all students at Choices but are designed to target the specific needs of disadvantaged student subgroups.	i-Ready, California School Dashboard (CAASPP, ELPAC, CCI), Local Indicator Self-Reflection Tool

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Math, & Science exams. Both CAASPP and i-Ready data is evaluated annually to assess the efficacy of the Choices Charter School learning program.</p> <p>ELPAC data demonstrates that English Learners tend to stabilize at Choices but few grow in English proficiency.</p> <p>The California School Dashboard's College Career Indicator for Choices Charter lags significantly behind the state.</p> <p>Of particular concern, Socioeconomically Disadvantaged Students at Choices had a Red Dashboard Indicator for Math in 2023.</p> <p>Scope: Schoolwide</p>		
1.3	<p>Action: Professional Development</p> <p>Need: i-Ready diagnostic and formative assessment data demonstrates that students grow academically in just one semester of continuous enrollment at Choices. CAASPP exams are only partially accurate in reflecting academic growth that takes place at Choices, as the school's population changes significantly each semester as students come and go. Choices' student scores on CAASPP ELA & Math exams lag behind state averages at times, and student subgroups often lag behind All Students on the CAASPP ELA, Math, & Science exams. Both CAASPP and i-Ready data is evaluated annually to assess the efficacy of the Choices Charter School learning program.</p>	<p>LCAP Actions typically benefit all students at Choices but are designed to target the specific needs of disadvantaged student subgroups.</p>	<p>i-Ready, California School Dashboard (CAASPP, ELPAC, CCI), Local Indicator Self-Reflection Tool</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>ELPAC data demonstrates that English Learners tend to stabilize at Choices but few grow in English proficiency.</p> <p>The California School Dashboard's College Career Indicator for Choices Charter lags significantly behind the state.</p> <p>Of particular concern, Socioeconomically Disadvantaged Students at Choices had a Red Dashboard Indicator for Math in 2023.</p> <p>Scope: Schoolwide</p>		
2.1	<p>Action: Programs that Engage Students in Education</p> <p>Need: Most students stabilize academically at Choices and are able to graduate within five years. In 2023, 52% of graduates reported that they did not believe that they would have graduated from high school had they not enrolled at Choices. 73% of those same graduates planned to move on to post-secondary educational pursuits, such as community college, university, or trade school. The Graduation Rates for All Students and for Socioeconomically Disadvantaged Students are nearly equal, demonstrating the equity of the Choices program. However, the CCS Graduation Rates for each group lag behind the state, and CCS would like to reduce these achievement gaps.</p> <p>Scope: Schoolwide</p>	<p>Choices Charter believes that student engagement in learning is founded largely on the relevance of school programs, courses, and activities to students' interests and lives. Engagement practices are important in reaching all students and may be especially meaningful for students in disadvantaged student subgroups.</p>	<p>Annual Positive Attendance Percentage, Chronic Absenteeism Rate, Graduation Rate, Local Indicator Self-Reflection Tool</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
2.2	<p>Action: Coursework that Engages Students in Education</p> <p>Need: Most students stabilize academically at Choices and are able to graduate within five years. In 2023, 52% of graduates reported that they did not believe that they would have graduated from high school had they not enrolled at Choices. 73% of those same graduates planned to move on to post-secondary educational pursuits, such as community college, university, or trade school. The Graduation Rates for All Students and for Socioeconomically Disadvantaged Students are nearly equal, demonstrating the equity of the Choices program. However, the CCS Graduation Rates for each group lag behind the state, and CCS would like to reduce these achievement gaps.</p> <p>Scope: Schoolwide</p>	<p>Choices Charter believes that student engagement in learning is founded largely on the relevance of school programs, courses, and activities to students' interests and lives. Engagement practices are important in reaching all students and may be especially meaningful for students in disadvantaged student subgroups.</p>	Annual Positive Attendance Percentage, Chronic Absenteeism Rate, Graduation Rate, Local Indicator Self-Reflection Tool
2.3	<p>Action: Extracurricular Activities that Engage Students in Education</p> <p>Need: Most students stabilize academically at Choices and are able to graduate within five years. In 2023, 52% of graduates reported that they did not believe that they would have graduated from high school had they not enrolled at Choices. 73% of those same graduates planned to move on to post-secondary educational pursuits, such as community college, university, or trade school. The Graduation Rates for All Students and for Socioeconomically Disadvantaged Students are nearly equal, demonstrating the equity of the Choices program. However, the CCS Graduation</p>	<p>Choices Charter believes that student engagement in learning is founded largely on the relevance of school programs, courses, and activities to students' interests and lives. Engagement practices are important in reaching all students and may be especially meaningful for students in disadvantaged student subgroups.</p>	Annual Positive Attendance Percentage, Chronic Absenteeism Rate, Graduation Rate, Local Indicator Self-Reflection Tool

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Rates for each group lag behind the state, and CCS would like to reduce these achievement gaps.</p> <p>Scope: Schoolwide</p>		
3.1	<p>Action: School Conditions that Support Student Success</p> <p>Need: The needs of All Students are important; students of disadvantaged student subgroups may experience specific needs that surpass those of other student groups and require the dedication of additional resources.</p> <p>At Choices, assistance in the areas of technology, basic clothing and hygiene requirements, native language support, and mental health care promote an equitable learning environment where all students can thrive.</p> <p>Families benefit significantly from multi-tiered guidance as they seek ways to best support their students.</p> <p>A climate of positive reinforcement through strong relationships and rewards programs validates students' efforts and encourages ongoing success.</p> <p>A well-maintained campus and caring staff who enforce policies that protect all students creates a safe and inclusive environment where all students can learn.</p>	<p>Choices Charter believes that students learn best when they feel known, valued, and connected. To this end, Choices seeks to understand and meet student needs in a variety of ways.</p>	<p>Student School Satisfaction Survey, Parent School Satisfaction Survey, California School Dashboard (Suspension Rate), DataQuest (Expulsion Rate), Local Indicator Self-Reflection Tool</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>In 2023:</p> <ul style="list-style-type: none"> • 95% of students stated that their experience at Choices Charter in the previous year was positive. • 98% of students felt safe at Choices. • 88% felt satisfied with the social opportunities and sense of community at Choices. • 93% stated that their feelings about their education have become more positive since enrolling. • 95% of students felt that their education had become more personalized at Choices. • 95% of students found that the Choices program serves all students in an equitable fashion. • 97% of students felt that the staff is caring and responsive to student needs. • 94% reported that students feel accepted and included at Choices. • 98% of parents reported that the social environment at Choices is positive and supportive. • 98% of parents felt that the facility meets the needs of the school. • 99% of parents found that the school provides adequate staffing to support the program. <p>Choices seeks to ensure that it consistently provides support that makes students feel known, valued, and connected, enabling them to learn academic content and life skills that will empower them to reach their goals.</p>		

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Scope: Schoolwide</p>		
3.2	<p>Action: Aspects of School Climate/Culture that Support Student Success</p> <p>Need: The needs of All Students are important; students of disadvantaged student subgroups may experience specific needs that surpass those of other student groups and require the dedication of additional resources.</p> <p>At Choices, assistance in the areas of technology, basic clothing and hygiene requirements, native language support, and mental health care promote an equitable learning environment where all students can thrive.</p> <p>Families benefit significantly from multi-tiered guidance as they seek ways to best support their students.</p> <p>A climate of positive reinforcement through strong relationships and rewards programs validates students' efforts and encourages ongoing success.</p> <p>A well-maintained campus and caring staff who enforce policies that protect all students creates a safe and inclusive environment where all students can learn.</p>	<p>Choices Charter believes that students learn best when they feel known, valued, and connected. To this end, Choices seeks to understand and meet student needs in a variety of ways.</p>	<p>Student School Satisfaction Survey, Parent School Satisfaction Survey, California School Dashboard (Suspension Rate), DataQuest (Expulsion Rate), Local Indicator Self-Reflection Tool</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>In 2023:</p> <ul style="list-style-type: none"> • 95% of students stated that their experience at Choices Charter in the previous year was positive. • 98% of students felt safe at Choices. • 88% felt satisfied with the social opportunities and sense of community at Choices. • 93% stated that their feelings about their education have become more positive since enrolling. • 95% of students felt that their education had become more personalized at Choices. • 95% of students found that the Choices program serves all students in an equitable fashion. • 97% of students felt that the staff is caring and responsive to student needs. • 94% reported that students feel accepted and included at Choices. • 98% of parents reported that the social environment at Choices is positive and supportive. • 98% of parents felt that the facility meets the needs of the school. • 99% of parents found that the school provides adequate staffing to support the program. <p>Choices seeks to ensure that it consistently provides support that makes students feel known, valued, and connected, enabling them to learn academic content and life skills that will empower them to reach their goals.</p> <p>Scope: Schoolwide</p>		

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
3.3	<p>Action: Activities that Promote Family Engagement</p> <p>Need: The needs of All Students are important; students of disadvantaged student subgroups may experience specific needs that surpass those of other student groups and require the dedication of additional resources.</p> <p>At Choices, assistance in the areas of technology, basic clothing and hygiene requirements, native language support, and mental health care promote an equitable learning environment where all students can thrive.</p> <p>Families benefit significantly from multi-tiered guidance as they seek ways to best support their students.</p> <p>A climate of positive reinforcement through strong relationships and rewards programs validates students' efforts and encourages ongoing success.</p> <p>A well-maintained campus and caring staff who enforce policies that protect all students creates a safe and inclusive environment where all students can learn.</p> <p>In 2023:</p> <ul style="list-style-type: none"> • 95% of students stated that their experience at Choices Charter in the previous year was positive. • 98% of students felt safe at Choices. 	<p>Choices Charter believes that students learn best when they feel known, valued, and connected. To this end, Choices seeks to understand and meet student needs in a variety of ways.</p>	<p>Student School Satisfaction Survey, Parent School Satisfaction Survey, California School Dashboard (Suspension Rate), DataQuest (Expulsion Rate), Local Indicator Self-Reflection Tool</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<ul style="list-style-type: none"> • 88% felt satisfied with the social opportunities and sense of community at Choices. • 93% stated that their feelings about their education have become more positive since enrolling. • 95% of students felt that their education had become more personalized at Choices. • 95% of students found that the Choices program serves all students in an equitable fashion. • 97% of students felt that the staff is caring and responsive to student needs. • 94% reported that students feel accepted and included at Choices. • 98% of parents reported that the social environment at Choices is positive and supportive. • 98% of parents felt that the facility meets the needs of the school. • 99% of parents found that the school provides adequate staffing to support the program. <p>Choices seeks to ensure that it consistently provides support that makes students feel known, valued, and connected, enabling them to learn academic content and life skills that will empower them to reach their goals.</p> <p>Scope: Schoolwide</p>		

Limited Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness

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

NA

Additional Concentration Grant Funding

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

NA: Choices Charter School does not qualify for additional concentration grant add-on funding.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	1:69	NA
Staff-to-student ratio of certificated staff providing direct services to students	1:17	NA

2024-25 Total Expenditures Table

LCAP Year		1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals		\$3,356,610.00	\$294,680.00	8.779%	0.000%	8.779%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$885,887.55	\$47,550.00			\$933,437.55	\$856,937.55	\$76,500.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Academic Support Services	English Learners Foster Youth Low Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools Specific Schools: Choices Charter School 6-12	2024-2027	\$284,065.25	\$0.00	\$284,065.25				\$284,065.25
1	1.2	College & Career Services	English Learners Foster Youth Low Income	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools Specific Schools: Choices Charter School 6-12	2024-2027	\$33,048.25	\$1,500.00	\$34,548.25				\$34,548.25
1	1.3	Professional Development	English Learners Foster Youth Low Income	Yes	Schoolwide	English Learners Foster Youth Low Income		2024-2027	\$33,041.55	\$0.00	\$33,041.55				\$33,041.55
1	1.4	Support for Students with Disabilities	Students with Disabilities	No				2024-2027	\$103,768.36	\$0.00	\$103,768.36				\$103,768.36
2	2.1	Programs that Engage	English Learners	Yes	Schoolwide	English Learners Foster Youth	Specific Schools: Choices	2024-2027	\$7,006.31	\$0.00	\$7,006.31				\$7,006.31

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
		Students in Education	Foster Youth Low Income			Low Income	Charter School 6-12								
2	2.2	Coursework that Engages Students in Education	English Learners Foster Youth Low Income	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	2024-2027	\$144,837.00	\$47,550.00	\$144,837.00	\$47,550.00			\$192,387.00
2	2.3	Extracurricular Activities that Engage Students in Education	English Learners Foster Youth Low Income	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	2024-2027	\$121,535.75	\$0.00	\$121,535.75				\$121,535.75
2	2.4	Activities that Engage Students with Disabilities in Education	Students with Disabilities	No				2024-2027	\$2,531.90	\$2,000.00	\$4,531.90				\$4,531.90
3	3.1	School Conditions that Support Student Success	English Learners Foster Youth Low Income	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	2024-2027	\$19,694.76	\$24,100.00	\$43,794.76				\$43,794.76
3	3.2	Aspects of School Climate/Culture that Support Student Success	English Learners Foster Youth Low Income	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	2024-2027	\$39,907.32	\$0.00	\$39,907.32				\$39,907.32
3	3.3	Activities that Promote Family Engagement	English Learners Foster Youth Low Income	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	2024-2027	\$54,461.65	\$0.00	\$54,461.65				\$54,461.65
3	3.4	Activities that Support Students with Disabilities	Students with Disabilities	No				2024-2027	\$13,039.45	\$1,350.00	\$14,389.45				\$14,389.45

2024-25 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage 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
\$3,356,610.00	\$294,680.00	8.779%	0.000%	8.779%	\$763,197.84	0.000%	22.737 %	Total:	\$763,197.84
								LEA-wide Total:	\$0.00
								Limited Total:	\$0.00
								Schoolwide Total:	\$763,197.84

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Academic Support Services	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools Specific Schools: Choices Charter School 6-12	\$284,065.25	
1	1.2	College & Career Services	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools Specific Schools: Choices Charter School 6-12	\$34,548.25	
1	1.3	Professional Development	Yes	Schoolwide	English Learners Foster Youth Low Income		\$33,041.55	
2	2.1	Programs that Engage Students in Education	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	\$7,006.31	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.2	Coursework that Engages Students in Education	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	\$144,837.00	
2	2.3	Extracurricular Activities that Engage Students in Education	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	\$121,535.75	
3	3.1	School Conditions that Support Student Success	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	\$43,794.76	
3	3.2	Aspects of School Climate/Culture that Support Student Success	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	\$39,907.32	
3	3.3	Activities that Promote Family Engagement	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	\$54,461.65	

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)			
Totals	\$520,573.89	\$431,073.59			
Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)

1	1.1	Tutoring	Yes	\$107,353.70	\$85,268.20
1	1.2	College & Career Planning Support	Yes	\$22,549.55	\$11,794.85
1	1.3	Community Enhancements	Yes	\$53,941.80	\$39,946.50
1	1.4	Technology Resources	Yes	\$56,902.00	\$56,902.00
1	1.5	Miscellaneous Support	Yes	\$231,718.25	\$189,053.45
2	2.1	Identify, Support, and Track Progress of Students with Anxiety	Yes	\$1,173.59	\$1,173.59
2	2.2	Mental Health Support for Students	Yes	\$46,935.00	\$46,935.00

2023-24 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$295,441.00	\$520,573.89	\$431,073.59	\$89,500.30	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Tutoring	Yes	107353.70	85268.20		
1	1.2	College & Career Planning Support	Yes	22549.55	11794.85		
1	1.3	Community Enhancements	Yes	53941.80	39946.50		
1	1.4	Technology Resources	Yes	56902.00	56902.00		
1	1.5	Miscellaneous Support	Yes	231718.25	189053.45		
2	2.1	Identify, Support, and Track Progress of Students with Anxiety	Yes	1173.59	1173.59		
2	2.2	Mental Health Support for Students	Yes	46935.00	46935.00		

2023-24 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$3,188,513	\$295,441.00	0.00	9.266%	\$431,073.59	0.000%	13.520%	\$0.00	0.000%

Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

General Information

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

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

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

Reflections: Annual Performance

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

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

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

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

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

Reflections: Technical Assistance

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

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

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

Comprehensive Support and Improvement

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

Schools Identified

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

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

Support for Identified Schools

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

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

Monitoring and Evaluating Effectiveness

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

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

Engaging Educational Partners

Purpose

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

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

Requirements

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

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

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

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

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

- Teachers,

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

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

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

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

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

Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

Educational Partners

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

Process for Engagement

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

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

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

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

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.
- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.
- For the purposes of this prompt, this may also include, but is not necessarily limited to:
 - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
 - Inclusion of metrics other than the statutorily required metrics
 - Determination of the target outcome on one or more metrics
 - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection

- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions
- Inclusion of action(s) as contributing to increased or improved services for unduplicated students
- Analysis of effectiveness of the specific actions to achieve the goal
- Analysis of material differences in expenditures
- Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
- Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
 - All Equity Multiplier goals must be developed as focus goals. For additional information, see Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding below.

- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

Requirement to Address the LCFF State Priorities

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

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.

- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.

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

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

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

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

Broad Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Maintenance of Progress Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results:

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

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.
- The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.

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

Complete the table as follows:

Metric #

- Enter the metric number.

Metric

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

Baseline

- Enter the baseline when completing the LCAP for 2024–25.
 - Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate).

- Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS.
- Indicate the school year to which the baseline data applies.
- The baseline data must remain unchanged throughout the three-year LCAP.
 - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.
 - If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
- Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

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

Year 2 Outcome

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

Target for Year 3 Outcome

- When completing the first year of the LCAP, enter the target outcome for the relevant metric the LEA expects to achieve by the end of the three-year LCAP cycle.

- Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a Target for Year 1 or Target for Year 2, as applicable.

Current Difference from Baseline

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.

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

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

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

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

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

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

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

Actions:

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

Action

- Enter the action number.

Title

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

Description

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

Total Funds

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

Contributing

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

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

Required Actions

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
 - Language acquisition programs, as defined in *EC* Section 306, provided to students, and
 - Professional development for teachers.
 - If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.
- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.
- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
 - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
 - These required actions will be effective for the three-year LCAP cycle.

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

Purpose

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

understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

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

Statutory Requirements

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

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

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

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

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

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

For School Districts Only

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state

and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

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

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

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

Projected Additional 15 percent LCFF Concentration Grant

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

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

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

LCFF Carryover — Percentage

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

LCFF Carryover — Dollar

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

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

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

Required Descriptions:

LEA-wide and Schoolwide Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

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

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

Metric(s) to Monitor Effectiveness

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

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

Limited Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

Metric(s) to Monitor Effectiveness

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

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

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

foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Additional Concentration Grant Funding

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

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

Provide the following descriptions, as applicable to the LEA:

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

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.

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

Action Tables

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

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

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

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

Total Planned Expenditures Table

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

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

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

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover — Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***
- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type "No" if the action **is not** included as contributing to meeting the increased or improved services requirement.

- If “Yes” is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools.” If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans.” Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year,” or “2 Years,” or “6 Months.”
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
 - **Note:** Equity Multiplier funds must be included in the “Other State Funds” category, not in the “LCFF Funds” category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA’s LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

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

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

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

LCFF Carryover Table

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

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

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

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

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

LCFF Carryover Table

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

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

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

California Department of Education
November 2023

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

I.5

MEETING DATE:

06/25/2024

SUBJECT: Adoption of 2024-2025 Budget (Ryan) – 8:00 p.m.

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

Action: The superintendent is recommending that the board adopt the San Juan Unified School District 2024-2025 budget, including the approval of the Education Protection Account spending plans for the district and Choices Charter School; the excess reserves in the ending fund balance; the district staffing standards; and approve the revisions to the 2023-2024 budget.

RATIONALE/BACKGROUND:

Proposition 30 and Proposition 55 require the use of Education Protection Account (EPA) funds be determined by the governing board at an open public meeting. This requirement may be satisfied at a regularly scheduled meeting, which could be the annual budget adoption meeting.

In accordance with Education Code section 42127, the Board of Education shall hold a public hearing and adopt the budget for the subsequent fiscal year. Not later than five days after that adoption or by July 1, whichever occurs first, the governing board shall file that budget with the county superintendent of schools. That budget and supporting data shall be maintained and made available for public review. In accordance with Assembly Bill 97 (Chapter 47/2013), for the 2015/2016 fiscal year, and each fiscal year thereafter, the governing board of the school district shall not adopt a budget before the governing board of the school district adopts a local control and accountability plan, if an existing Local Control and Accountability Plan is not effective for the budget year.

The board shall not adopt a budget that does not include the expenditures necessary to implement the local control accountability plan or the annual update to a local control and accountability plan that is effective during the subsequent fiscal year. On June 11, 2024, the 2024-2025 budget document, including staffing standards, was presented to the board, and a public hearing was held. At the budget adoption public hearing, per Education Code section 42127(a)(2)(B), a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties was provided. Prior to the adoption of the budget, the board is required to approve the Local Control and Accountability Plan.

ATTACHMENT(S):

1. [2024-2025 Budget Book with 2023-2024 Estimated Actuals](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Board of Education: 06/11/2024 (Public Hearing)

Superintendent's Cabinet: 06/17/2024

FISCAL IMPACT:

N/A

PREPARED BY: Kristi Blandford, Director, Fiscal Services
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

San Juan Unified School District

2024-25 BUDGET with 2023-24 Estimated Actuals and Multi-year Projections

**Presented to the Board of Education
June 11, 2024**



**3738 Walnut Avenue
Carmichael, CA 95608
www.sanjuan.edu**

SAN JUAN UNIFIED SCHOOL DISTRICT
2024-25 ADOPTED BUDGET
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Member



Melissa Bassanelli
Superintendent

DOCUMENT PREPARATION

Joel Ryan
Chief Financial Officer

Kristi Blandford
Director, Fiscal Services

Barbara Gross
Manager, Fiscal Services

Gertrude Igbineweka
Manager, Fiscal Services

Deryn Campbell
Associate Budget Analyst

Sharon Rew
Position Control Specialist

Dina Geiss
Coordinator Fiscal Support Training

Laura Longo
Administrative Assistant

Entire Fiscal Services Staff

Superintendent's Message

Aligning our resources to be most effective for our highest priorities is key to providing successful outcomes for our students. Last school year, our district engaged in a strategic planning process by collecting input and feedback from a variety of educational partners including students, families, community members and staff. Their voices informed the development of our new strategic plan.

The new plan calls out our daily mission, to partner with our community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which students, families and staff can excel and thrive. To do this, our investments over the next several years will be aligned with the plan's four strategic directions:

- I. Advance and Support Student Success
- II. Prioritize Equitable Practices
- III. Enhance Employee Systems and Supports
- IV. Engage Students, Families and Community as Valued Educational Partners



Each of these four areas identifies outcomes we must achieve to be successful and recognizes that we as a community must all be a part of educating our youth. Each year the budgeting process helps us identify where we will apply our resources and as we move forward, that work will be led by this strategic plan. Please take a moment to review the plan at www.sanjuan.edu/strategicplan.

I deeply appreciate the ongoing support of our students and schools from the San Juan Unified community and look forward to the year ahead.

In community,

A handwritten signature in blue ink that reads "Melissa Bassanelli".

Melissa Bassanelli
Superintendent of Schools

OVERVIEW AND INTRODUCTION

FINANCIAL OVERVIEW

The San Juan Unified School District financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. This document reflects audited figures for 2022-23, estimated actuals for 2023-24, adopted budget for 2024-25 and multi-year projections for 2025-26 and 2026-27.

DISTRICT MISSION

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.

SHARED VALUES

We value:

- **Belonging**

We create a community that cultivates welcoming and inclusive environments with genuine respect for our diversity of cultures, identities and abilities.

- **Relevance**

We design experiences and environments where each learner can explore and apply skills and knowledge that align with evolving careers and workplaces.

- **Voice**

We honor and affirm all voices of our school community and encourage them to share their perspectives to help improve and shape what we do and how we do it.

- **Social and Emotional Intelligence**

We build a culture that teaches, models and applies social and emotional intelligence in all interactions with each other.

- **Resilience**

We create nurturing schools and programs that inspire each learner to continue to persevere, gain strength and develop the confidence to excel beyond challenges.

- **Championing**

We support and advocate for those in our San Juan Unified community who are disproportionately impacted or marginalized by circumstances beyond their control.

- **Innovation**

We embrace and encourage creative thinking and learning environments that transform ideas into actionable solutions.

CORE COMMITMENTS

- Prioritize resources to close opportunity gaps, improve teaching and learning, recruit and retain high quality employees and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.

CORE MESSAGES

- Governor Newsom released his revised 2024-25 budget on May 10, 2024. It reflects a current-year shortfall of \$27.6 billion and a shortfall of \$28.4 billion deficit for next year.
- The proposal includes a 1.07% COLA to the Local Control Funding Formula (LCFF) and is applied to categorical programs such as special education and school nutrition.
- Outside education, the Governor proposes significant spending cuts to government operations, reductions to programs, and pauses of new investments. Thankfully, K-14 education continues to be shielded from ongoing programmatic reductions.
- The Governor proposes to fully deplete the Proposition 98 Rainy Day Fund.
- The risks to the state's budget include inflation, the highest unemployment rate in the nation, slow economic growth, high interest rates, and geopolitical factors.
- The district will continue to exercise caution and flexibility in long-term fiscal planning.
- Preserve an ending fund balance that ensures the integrity and stability of the district.

SACRAMENTO COUNTY OFFICE OF EDUCATION (SCOE)

The Sacramento County Office of Education (SCOE) reviews all district budgets and interim budget reports. SCOE has an oversight obligation to monitor the district's long-term fiscal health as prescribed in AB 1200. SCOE has provided the following guidance:

- Re-evaluate spending priorities to address student achievement and begin new initiatives only if long-term solvency can be maintained (avoid cycles of additions and reductions).
- Strategically invest stimulus funds to help students recover learning loss, provide wrap-around supports, and reduce future operational costs.
- Exercise caution and maintain flexibility in the collective bargaining process. Neighboring districts have widely divergent funding levels.
- Maintain reserves greater than the minimum requirement.
- Support ongoing expenditures with ongoing revenues.

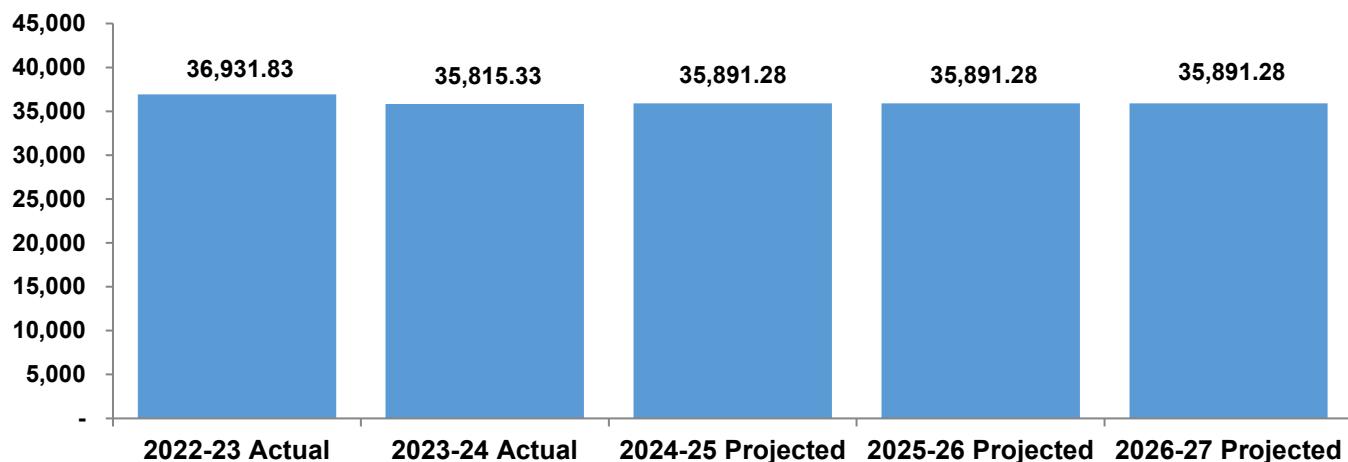
PROPOSITION 55 AND THE EDUCATION PROTECTION ACT (EPA)

Proposition 55 was passed by voters in November 2016. It extends the temporary personal income tax increase first enacted by Proposition 30. While the higher tax rates for high-income earners will be extended for an additional 12 years (through 2030), the sales tax increase expired at the end of 2016.

STATE FUNDING AND AVERAGE DAILY ATTENDANCE

California funds schools based on student attendance, also known as Average Daily Attendance (ADA). A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students officially enrolled in district schools. Average Daily Attendance is used to calculate a district's proportionate share of state revenue from resources such as; the Local Control Funding Formula (LCFF), Special Education, and Lottery funds.

San Juan Unified School District Funded ADA



2024-25 LCFF Funding Factors

Students are funded based on grade spans. Students in grades K-3 receive an adjustment for smaller class sizes as well as TK students commencing in 2022/23. Students in grades 9-12 receive an adjustment for Career Technical Education (CTE).

Grade Span	2024-25 Base Grant Per ADA	Grade Span Adjustment	2024-25 Total Base Grant Per ADA
TK-3	\$10,025	\$1,043	\$11,068
4-6	\$10,177		\$10,177
7-8	\$10,478		\$10,478
9-12	\$12,144	\$316	\$12,460

2023-24 ESTIMATED ACTUALS

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/(Deficit)	Ending Balance
Supplemental/Concentrn	14,344,764	54,760,754	51,132,774	(2,445)	3,625,535	17,970,299
Base / Other	121,416,645	430,097,546	339,585,606	(71,236,062)	19,275,878	140,692,523
Total Unrestricted	135,761,408	484,858,300	390,718,380	(71,238,507)	22,901,413	158,662,821
Total Restricted	119,123,335	223,125,569	279,985,632	63,129,490	6,269,427	125,392,762
GENERAL FUND	254,884,743	707,983,869	670,704,012	(8,109,017)	29,170,840	284,055,583
ASB	2,534,012	1,851,171	1,851,171	0	0	2,534,012
Charter Schools	927,556	3,715,864	3,288,660	(284,530)	142,674	1,070,230
SPED (SELPA)	0	6,274,665	0	(6,274,665)	0	0
Adult Education	1,950,262	4,468,195	4,436,937	(164,415)	(133,157)	1,817,105
Child Development	7,116,341	30,751,289	32,271,158	3,419,578	1,899,709	9,016,050
Cafeteria	13,371,627	28,228,802	26,877,574	1,632,439	2,983,667	16,355,294
Deferred Maintenance	3,338,312	37,170	3,652,570	2,000,000	(1,615,400)	1,722,912
SPECIAL REVENUE	29,238,111	75,327,156	72,378,070	328,407	3,277,493	32,515,604
Building	128,181,461	6,190,086	144,205,280	126,825,373	(11,189,821)	116,991,640
Capital Facilities	4,481,127	1,541,327	99,250	0	1,442,077	5,923,204
County School Facilities	0	319,428	0	(319,428)	0	0
Bond Interest Redemption	103,067,182	81,363,479	89,117,333	0	(7,753,854)	95,313,328
CAPITAL PROJECTS	235,729,770	89,414,320	233,421,863	126,505,945	(17,501,598)	218,228,172
SELF INSURANCE	47,860,852	25,873,180	28,737,865	(10,000)	(2,874,685)	44,986,167
TOTAL	567,713,477	898,598,525	1,005,241,810	118,715,335	12,072,050	579,785,527

UNRESTRICTED GENERAL FUND

	Adopted Budget	45-Day Revision	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	464,563,374	472,798,634	477,776,641	481,870,306	484,858,300	
Expenses						
Salaries/Benefits	360,155,236	365,041,079	357,154,463	354,875,517	351,825,114	
Other Expenditures	39,922,903	40,973,061	42,534,728	42,111,846	38,893,266	
Total Expenses	400,078,139	406,014,140	399,689,191	396,987,363	390,718,380	-
Other Financing	(62,959,651)	(62,959,651)	(63,345,102)	(67,511,058)	(71,238,507)	
Surplus/(Deficit)	1,525,584	3,824,843	14,742,348	17,371,885	22,901,413	-
Beginning Balance	112,265,815	117,472,192	135,761,409	135,761,409	135,761,409	
Ending Balance	113,791,399	121,297,035	150,503,757	153,133,294	158,662,822	-
Non-Spendable	289,931	289,931	289,931	289,931	1,027,971	
Commitments	35,075,476	35,075,476	39,125,801	39,591,303	42,613,335	
Assigned	6,280,528	6,280,528	6,313,387	6,716,439	27,711,534	
Reserve for Economic Uncertair	13,165,800	13,165,800	13,448,183	13,563,578	13,576,321	
Unassigned	58,979,664	66,485,300	91,326,455	92,972,043	73,733,662	

SIGNIFICANT BUDGET PLANNING FACTORS

	2024-25	2025-26	2026-27
COLA	1.07%	2.93%	3.08%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	27.05%	27.60%	28.00%
Lottery - Unrestricted per ADA	\$177	\$177	\$177
Lottery - Restricted per ADA	\$72	\$72	\$72
Mandate Block Grant - K-8 per ADA	\$38.21	\$39.33	\$40.54
Mandate Block Grant - 9-12 per ADA	\$73.62	\$75.78	\$78.11
CA Consumer Price Index (CPI)	3.10%	2.86%	2.87%

2024-25 BUDGET ADOPTION

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/(Deficit)	Ending Balance
Supplemental/Concentrn	17,970,299	64,604,798	69,321,577	0	(4,716,779)	13,253,520
Base / Other	140,692,523	429,255,022	348,734,606	(79,782,064)	738,352	141,430,875
Total Unrestricted	158,662,821	493,859,820	418,056,183	(79,782,064)	(3,978,427)	154,684,394
Total Restricted	125,392,762	163,136,335	277,618,287	73,783,564	(40,698,388)	84,694,374
GENERAL FUND	284,055,583	656,996,155	695,674,470	(5,998,500)	(44,676,815)	239,378,768
ASB	2,534,012	1,851,171	1,851,171	0	0	2,534,012
Charter Schools	1,070,230	3,601,039	3,338,970	(298,618)	(36,549)	1,033,681
SPED (SELPA)	0	823,238	0	(823,238)	0	0
Adult Education	1,817,105	4,550,564	4,705,640	0	(155,076)	1,662,029
Child Development	9,016,050	25,035,028	31,182,617	4,000,000	(2,147,589)	6,868,461
Cafeteria	16,355,294	27,330,442	27,200,860	0	129,582	16,484,876
Deferred Maintenance	1,722,912	40,000	3,200,000	2,000,000	(1,160,000)	562,912
SPECIAL REVENUE	32,515,604	63,231,482	71,479,258	4,878,144	(3,369,632)	29,145,972
Building	116,991,640	3,893,428	93,375,145	297,118	(89,184,599)	27,807,041
Capital Facilities	5,923,204	1,220,000	15,000	0	1,205,000	7,128,204
County School Facilities	0	0	0	0	0	0
Bond Interest Redemption	95,313,328	81,363,479	89,117,333	0	(7,753,854)	87,559,474
CAPITAL PROJECTS	218,228,172	86,476,907	182,507,478	297,118	(95,733,453)	122,494,718
SELF INSURANCE	44,986,167	25,503,180	28,813,927	0	(3,310,747)	41,675,420
TOTAL	579,785,527	832,207,724	978,475,133	(823,238)	(147,090,647)	432,694,879

UNRESTRICTED GENERAL FUND

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	493,859,820					
Expenses						
Salaries/Benefits	378,296,954					
Other Expenditures	39,759,228					
Total Expenses	418,056,182					
Other Financing	(79,782,064)					
Surplus/(Deficit)	(3,978,427)					
Beginning Balance	158,662,822					
Ending Balance	154,684,396					
Non-Spendable	289,931					
Commitments	26,602,723					
Assigned	32,555,426					
Reserve for Economic Uncertair	14,033,489					
Unassigned	81,202,827					

2025-2027 MULTI-YEAR PROJECTIONS

The district used estimates from the Department of Finance (DOF) to project LCFF revenue growth in 2025-26 and 2026-27. The district Planning Department provides enrollment estimates, which are used to calculate Average Daily Attendance (ADA), the basis of state funding.

Operating costs for future years are projected using historical patterns and probabilities. Significant expenditure planning factors include; salaries, seniority and retirement of employees, health care and other benefit costs, pension costs, utilities, property and liability insurance premiums, etc.

UNRESTRICTED GENERAL FUND

	2025-26 Projected Budget	2026-27 Projected Budget
Revenues	508,499,995	523,935,593
Expenses		
Salaries/Benefits	386,118,906	392,045,269
Other Expenditures	39,908,101	41,177,464
Total Expenses	426,027,007	433,222,732
 Other Financing	 (83,761,658)	 (83,034,226)
 Surplus/(Deficit)	 (1,288,670)	 7,678,635
 Beginning Balance	 154,684,394	 153,395,724
 Ending Balance	 153,395,724	 161,074,359
Non-Spendable	289,931	289,931
Commitments	24,881,101	23,383,876
Assigned	25,539,760	20,869,368
Reserve for Economic Uncertainty	13,261,720	13,259,759
Unassigned	89,423,212	103,271,425

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Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) is a California law passed in 2013 that changed the method of distributing funds from the state to local school districts. LCFF funds include a base level grant for all Local Education Agencies (LEA) based on Average Daily Attendance. Additional funding is provided through supplemental and concentration grants based on the unduplicated number of high need students in the following categories: English learner, socioeconomically disadvantaged, and foster youth.

Eight Areas of State Priority

The Local Control Funding Formula (LCFF) also lists eight state priority areas that every district must address in their Local Control Accountability Plan (LCAP) to ensure a high-quality educational program for students focused on conditions for learning, engagement, and pupil outcomes:

- Conditions for Learning: Basic services, implementation of state standards, course access
- Engagement: Parent engagement, pupil engagement, school climate
- Pupil Outcomes: Pupil achievement, other pupil outcomes

Local Control and Accountability Plan (LCAP)

In order to access the funds from the State of California, LEAs develop a Local Control and Accountability Plan (LCAP). The LCAP is a three-year plan that is revised annually, addresses the Eight State Priorities, includes the perspectives and ideas of our educational partners, and describes how services are provided to improve student performance with an emphasis on English learner, low income, and foster youth students.

LCAP Goals

The 2024-27 LCAP is designed around four goals that are aligned to the state priority areas and required LCAP metrics. These goals include:

1. **Student Achievement and Implementation of State Standards** - Improve achievement and outcomes for all students as measured by performance on statewide assessments, English proficiency, and college and career preparedness.
2. **Student Engagement and Course Access** - Provide students with engaging programs, course work, and opportunities that address attendance, dropout, graduation, and access to a broad course of study.
3. **School Conditions, Climate, and Family Engagement** - Address factors both inside and outside the classroom that impact student success such as family engagement, health, safety, discipline, connectedness, facilities, materials, and staffing.
4. **Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70%** - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.

State and Local Metrics

California has adopted state and local indicators to measure school district and individual school site performance in each of the state priorities. Performance data on state and local indicators is publicly reported on the California School Dashboard and in the LCAP to provide families and educators with information on school and district progress. State Indicators apply to all districts, schools, and student groups and are based on data that is collected consistently across the state whereas Local Indicators apply to districts and charters and are collected at the district level.

Continuous Improvement

Each year, the LCAP is updated using a continuous improvement process focused on:

- Building on the work currently being implemented to maintain continuity of learning
- Analyzing multiples sources of data that includes educational partner input, state and local data, and research
- Refining actions based on what is learned in order to improve

BUDGET CALENDAR

Key dates in the development of the San Juan Unified School District Budget include:

2023

- September 12 Board Meeting: 2022-23 Unaudited Actuals / 2023-24 Revised Budget /Financial Status Report approval
- September 15 2022-23 Unaudited Actuals / 2023-24 revised Budget submitted to SCOE
Upload EPA spending plan on District website upon Board of Education approval
- December 12 Board Meeting: 2023-24 First Interim and Budget/Financial Status Report approval
Board Meeting: 2022-23 audit Report approval.

2024

- January 10 Governor presents 2024-25 State Budget
- February 13 Board Meeting: LCAP (Local Control Accountability Plan) Mid-Year Report
Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS)
Certificated and Notice of Intent to Reduce Classified Positions – Discussion
- February 27 Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS)
Certificated and Notice of Intent to Reduce Classified Positions - Adoption
- March 14 Board Meeting: 2023-24 Second Interim and Budget/Financial Status Report
- April Prioritize final LCAP recommendations
- May 21 Governor presents May Revise
- June 11 Board Meeting: Public Hearings and Presentations of the 2024-25 LCAP and Budget
- June 15 Constitutional deadline for Legislature to send a budget to the Governor
- June 25 Board Meeting: Adoptions of the 2024-25 LCAP and Budget, including Education Protection Account (EPA) spending plan
- July 1 Adopted Budget submitted to Sacramento County Office of Education (SCOE)
Approved LCAP submitted to SCOE and State Board of Education (SBE)
- September 10 Board Meeting: 2023-24 Unaudited Actuals and Approve 2024-25 Revised Budget
- September 15 2023-24 Unaudited Actuals/2024-25 Revised Budget submitted to SCOE
Upload EPA spending plan on District website upon Board of Education approval
- December 17 Board Meeting: 2024-25 First Interim and Budget/Financial Status Report approval
Board Meeting: 2023-24 Audit Report

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FUND SUMMARIES

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Deferred Maintenance.....	34

CAPITAL PROJECTS FUND

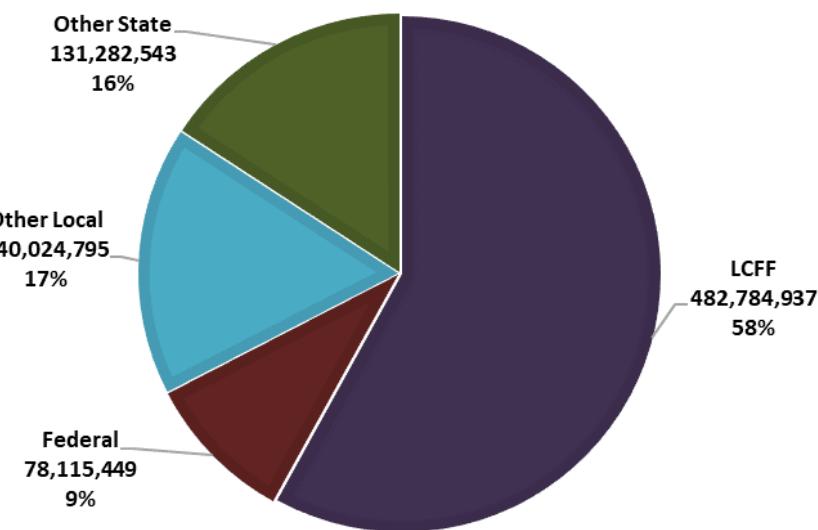
Total.....	35
Building	36
Capital Facilities	37
County Schools Facilities	38
Bond Interest and Redemption.....	39

SELF INSURANCE FUND **40**

2024-25 ALL FUNDS

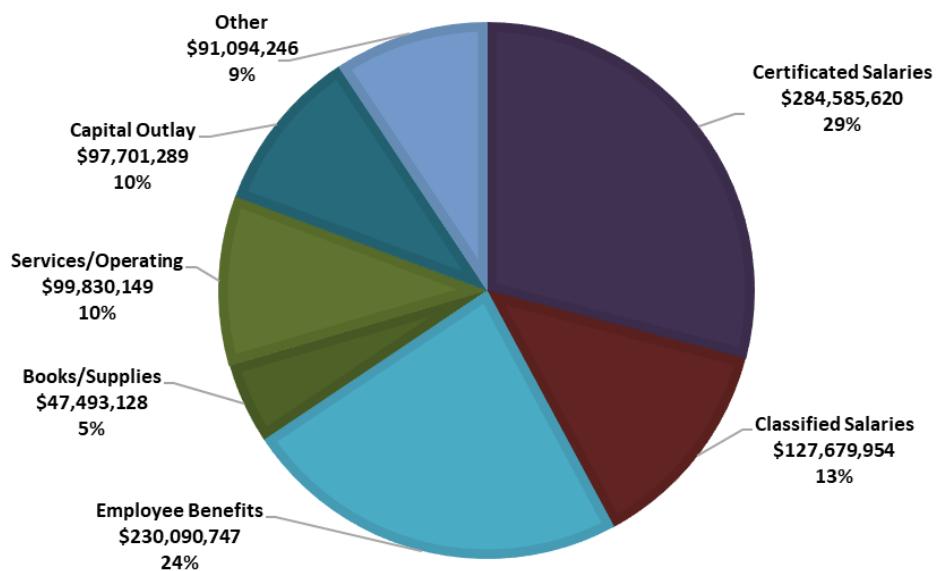
Revenues by Object

FUND	LCFF	Federal	Other State	Other Local	Total
Supplemental/Concentrn	64,604,798				64,604,798
Base / Other	412,410,633		9,962,560	6,881,829	429,255,022
Total Unrestricted	477,015,431	0	9,962,560	6,881,829	493,859,820
Total Restricted	2,581,913	49,337,945	103,564,756	7,651,721	163,136,335
GENERAL FUND	479,597,344	49,337,945	113,527,316	14,533,550	656,996,155
ASB	0	0	0	1,851,171	1,851,171
Charter Schools	3,187,593	0	400,446	13,000	3,601,039
SPED (SELPA)	0	0	823,238	0	823,238
Adult Education	0	437,566	3,958,154	154,844	4,550,564
Child Development	0	13,472,383	6,626,922	4,935,723	25,035,028
Cafeteria	0	14,867,555	10,063,843	2,399,044	27,330,442
Deferred Maintenance	0	0	0	40,000	40,000
SPECIAL REVENUE	3,187,593	28,777,504	21,872,603	9,393,782	63,231,482
Building	0	0	0	3,893,428	3,893,428
Capital Facilities	0	0	0	1,220,000	1,220,000
County School Facilities	0	0	0	0	0
Bond Interest Redemption	0	0	4,624,876	76,738,603	81,363,479
CAPITAL PROJECTS	0	0	4,624,876	81,852,031	86,476,907
SELF INSURANCE	0	0	0	25,503,180	25,503,180
TOTAL	482,784,937	78,115,449	140,024,795	131,282,543	832,207,724



2024-25 ALL FUNDS Expenditures by Object

FUND	Cert. Salaries	Class. Salaries	Employee Benefits	Books/Supplies	Services/Operating	Capital Outlay	Other Expenses	TOTAL
Supplemental/Concentrn	27,250,430	9,877,130	18,138,248	3,549,983	7,090,268	51,755	3,363,763	69,321,577
Base / Other	173,331,315	47,710,584	101,989,248	7,181,991	27,512,648	5,304,296	(14,295,476)	348,734,606
Total Unrestricted	200,581,745	57,587,714	120,127,496	10,731,974	34,602,916	5,356,051	(10,931,713)	418,056,183
Total Restricted	70,387,196	54,130,142	91,457,757	21,134,553	29,127,922	798,336	10,582,381	277,618,287
GENERAL FUND	270,968,941	111,717,856	211,585,253	31,866,527	63,730,838	6,154,387	(349,332)	695,674,470
ASB	0	0	0	394,490	1,456,681	0	0	1,851,171
Charter Schools	1,632,204	259,568	1,032,668	49,042	363,431	0	2,057	3,338,970
SPED (SELPA)	0	0	0	0	0	0	0	0
Adult Education	1,328,194	547,866	977,375	188,693	1,555,723	0	107,789	4,705,640
Child Development	10,656,281	5,993,068	10,441,465	2,337,025	325,970	0	1,428,808	31,182,617
Cafeteria	0	7,502,000	5,079,787	12,625,300	1,206,182	0	787,591	27,200,860
Deferred Maintenance	0	0	0	0	700,000	2,500,000	0	3,200,000
SPECIAL REVENUE	13,616,679	14,302,502	17,531,295	15,594,550	5,607,987	2,500,000	2,326,245	71,479,258
Building	0	1,250,348	722,064	7,000	2,348,831	89,046,902	0	93,375,145
Capital Facilities	0	0	0	0	15,000	0	0	15,000
County School Facilities	0	0	0	0	0	0	0	0
Bond Interest Redemption	0	0	0	0	0	0	89,117,333	89,117,333
CAPITAL PROJECTS	0	1,250,348	722,064	7,000	2,363,831	89,046,902	89,117,333	182,507,478
SELF INSURANCE	0	409,248	252,135	25,051	28,127,493	0	0	28,813,927
TOTAL	284,585,620	127,679,954	230,090,747	47,493,128	99,830,149	97,701,289	91,094,246	978,475,133



GENERAL FUND

TOTAL

The General Fund is used to account for the ordinary operations of the district. It consists of two primary components; the Unrestricted General Fund and the Restricted General Fund.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base	391,365,308	409,616,131	414,992,546	427,209,911	440,217,694
LCFF Supp./Conc.	41,438,671	54,760,512	64,604,798	68,644,004	70,758,797
Federal	88,242,699	95,218,021	49,337,945	35,074,129	33,840,283
Other State	160,713,374	124,338,555	113,527,316	114,321,224	114,819,335
Other Local	18,573,625	24,050,650	14,533,550	11,101,483	9,515,892
TOTAL REVENUES	700,333,677	707,983,869	656,996,155	656,350,751	669,152,001
EXPENSES					
Certificated Salaries	240,826,236	260,825,740	270,968,941	263,221,108	263,430,303
Classified Salaries	91,423,658	102,168,712	111,717,856	99,339,863	99,264,329
Employee Benefits	174,584,973	189,094,424	211,585,253	201,697,470	205,083,247
Books and Supplies	25,791,791	34,261,036	31,866,527	31,939,564	27,509,223
Services and Operating	49,615,656	69,605,485	63,730,838	56,342,560	57,454,826
Capital Outlay	3,813,204	14,464,573	6,154,387	3,326,461	3,015,195
Other	725,398	284,042	(349,332)	(281,007)	(269,189)
TOTAL EXPENSES	586,780,917	670,704,012	695,674,470	655,586,018	655,487,934
OTHER FINANCING¹	(7,986,530)	(8,109,017)	(5,998,500)	(7,500,001)	(7,500,001)
INCREASE/(DECREASE)	105,566,231	29,170,840	(44,676,815)	(6,735,268)	6,164,066
BEGINNING BALANCE	149,318,514	254,884,745	284,055,585	239,378,770	232,643,501
ENDING BALANCE	254,884,745	284,055,585	239,378,770	232,643,501	238,807,567

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - TOTAL

The Unrestricted portion of the General Fund is used to account for activities that are funded with revenues that have no legal restrictions, and may be spent "generally". Most day-to-day operations are accounted for here.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base	388,744,070	407,034,218	412,410,633	424,627,998	437,635,781
LCFF Supp./Conc.	41,438,671	54,760,512	64,604,798	68,644,004	70,758,797
Federal	0	0	0	0	0
Other State	9,881,706	11,372,299	9,962,560	11,346,164	11,652,234
Other Local	9,752,097	11,691,271	6,881,829	3,881,829	3,888,781
TOTAL REVENUES	449,816,544	484,858,300	493,859,820	508,499,995	523,935,593
EXPENSES					
Certificated Salaries	176,072,358	190,836,881	200,581,745	203,131,600	204,915,196
Classified Salaries	45,947,392	53,150,931	57,587,714	58,506,808	59,033,099
Employee Benefits	98,840,017	107,837,302	120,127,496	124,480,498	128,096,973
Books and Supplies	6,879,304	10,345,084	10,731,974	10,940,944	11,125,464
Services and Operating	25,714,269	32,057,417	34,602,916	34,725,699	35,855,399
Capital Outlay	1,711,656	3,730,923	5,356,051	2,940,155	2,628,889
Other	(4,712,446)	(7,240,158)	(10,931,713)	(8,698,696)	(8,432,288)
TOTAL EXPENSES	350,452,550	390,718,380	418,056,183	426,027,007	433,222,732
OTHER FINANCING¹	(59,241,229)	(71,238,507)	(79,782,064)	(83,761,658)	(83,034,226)
INCREASE/(DECREASE)	40,122,765	22,901,413	(3,978,427)	(1,288,670)	7,678,635
BEGINNING BALANCE	95,638,643	135,761,408	158,662,821	154,684,394	153,395,724
ENDING BALANCE	135,761,408	158,662,821	154,684,394	153,395,724	161,074,359

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - WITHOUT SUPPLEMENTAL/CONCENTRATION GRANT

This portion of the Unrestricted General Fund is generally referred to as the Base Program. These funds are used to provide basic instructional and support services to all students. Most day to day operations are accounted for here.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base	388,744,070	407,034,218	412,410,633	424,627,998	437,635,781
LCFF Supp./Conc.	0	0	0	0	0
Federal	0	0	0	0	0
Other State	9,881,706	11,372,299	9,962,560	11,346,164	11,652,234
Other Local	9,742,903	11,691,029	6,881,829	3,881,829	3,888,781
TOTAL REVENUES	408,368,679	430,097,546	429,255,022	439,855,991	453,176,796
EXPENSES					
Certificated Salaries	158,996,400	169,994,409	173,331,315	175,766,245	177,303,553
Classified Salaries	41,396,070	45,488,915	47,710,584	48,540,784	48,977,380
Employee Benefits	89,394,220	94,941,779	101,989,248	105,942,449	109,150,788
Books and Supplies	5,824,535	7,996,488	7,181,991	7,390,961	7,575,481
Services and Operating	23,322,631	26,719,265	27,512,648	27,961,156	29,090,856
Capital Outlay	1,679,727	3,679,592	5,304,296	2,888,400	2,577,134
Other	(5,822,915)	(9,234,842)	(14,295,476)	(12,073,992)	(11,845,534)
TOTAL EXPENSES	314,790,667	339,585,606	348,734,606	356,416,002	362,829,658
OTHER FINANCING¹	(59,233,953)	(71,236,062)	(79,782,064)	(83,761,658)	(83,034,226)
INCREASE/(DECREASE)	34,344,059	19,275,878	738,352	(321,669)	7,312,912
BEGINNING BALANCE	87,072,586	121,416,645	140,692,523	141,430,875	141,109,206
ENDING BALANCE	121,416,645	140,692,523	141,430,875	141,109,206	148,422,117

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - SUPPLEMENTAL/CONCENTRATION GRANT ONLY

The Local Control Funding Formula includes a Supplemental grant that is legally unrestricted, but is intended to be spent to improve and increase services to low-income students, English learners, and foster youth. It is a portion of the Unrestricted General Fund.

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Estimated	Adopted	Projected	Projected
REVENUES					
LCFF Base					
Supplemental/Concentration	41,438,671	54,760,512	64,604,798	68,644,004	70,758,797
Federal					
Other State					
Other Local	9,194	242			
TOTAL REVENUES	41,447,865	54,760,754	64,604,798	68,644,004	70,758,797
EXPENSES					
Certificated Salaries	17,075,958	20,842,472	27,250,430	27,365,355	27,611,643
Classified Salaries	4,551,322	7,662,016	9,877,130	9,966,024	10,055,719
Employee Benefits	9,445,797	12,895,523	18,138,248	18,538,049	18,946,185
Books and Supplies	1,054,769	2,348,596	3,549,983	3,549,983	3,549,983
Services and Operating	2,391,639	5,338,152	7,090,268	6,764,543	6,764,543
Capital Outlay	31,929	51,331	51,755	51,755	51,755
Other	1,110,468	1,994,684	3,363,763	3,375,296	3,413,246
TOTAL EXPENSES	35,661,882	51,132,774	69,321,577	69,611,005	70,393,074
OTHER FINANCING¹	(7,276)	(2,445)	0	0	0
INCREASE/(DECREASE)	5,778,706	3,625,535	(4,716,779)	(967,001)	365,723
BEGINNING BALANCE	8,566,057	14,344,764	17,970,299	13,253,520	12,286,519
ENDING BALANCE	14,344,764	17,970,299	13,253,520	12,286,519	12,652,242

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

RESTRICTED

The Restricted portion of the General Fund is used to account for ordinary activities that are funded with legally restricted revenues, for a very specific purpose. Such restricted funds include; Title I, Title II, IDEA (Special Education), and state lottery revenues.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base	2,621,238	2,581,913	2,581,913	2,581,913	2,581,913
LCFF Supplemental					
Federal	88,242,699	95,218,021	49,337,945	35,074,129	33,840,283
Other State	150,831,668	112,966,256	103,564,756	102,975,060	103,167,101
Other Local	8,821,529	12,359,379	7,651,721	7,219,654	5,627,111
TOTAL REVENUES	250,517,133	223,125,569	163,136,335	147,850,756	145,216,408
EXPENSES					
Certificated Salaries	64,753,878	69,988,859	70,387,196	60,089,508	58,515,107
Classified Salaries	45,476,266	49,017,781	54,130,142	40,833,055	40,231,230
Employee Benefits	75,744,957	81,257,122	91,457,757	77,216,972	76,986,274
Books and Supplies	18,912,488	23,915,952	21,134,553	20,998,620	16,383,759
Services and Operating	23,901,387	37,548,068	29,127,922	21,616,861	21,599,427
Capital Outlay	2,101,547	10,733,650	798,336	386,306	386,306
Other	5,437,845	7,524,200	10,582,381	8,417,689	8,163,099
TOTAL EXPENSES	236,328,367	279,985,632	277,618,287	229,559,011	222,265,202
OTHER FINANCING¹	51,254,699	63,129,490	73,783,564	76,261,657	75,534,225
INCREASE/(DECREASE)	65,443,465	6,269,427	(40,698,388)	(5,446,598)	(1,514,569)
BEGINNING BALANCE	53,679,871	119,123,335	125,392,762	84,694,374	79,247,776
ENDING BALANCE	119,123,335	125,392,762	84,694,374	79,247,776	77,733,207

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

TOTAL

The Special Revenue Fund consists of seven independent sub-funds. Each has restricted revenues, is self-balancing according to GAAP and has the goal of being self-sustaining.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base	2,503,946	3,373,025	3,187,593	3,345,192	3,448,925
LCFF Supplemental	0	0	0	0	0
Federal	30,175,352	36,366,040	28,777,504	28,834,631	29,198,163
Other State	23,999,094	27,147,387	21,872,603	21,562,101	21,701,516
Other Local	11,421,513	8,440,704	9,393,782	9,067,174	9,254,935
Transfers In	6,305,516	7,685,626	6,000,000	7,500,000	7,500,000
TOTAL REVENUES	74,405,421	83,012,782	69,231,482	70,309,098	71,103,539
EXPENSES					
Certificated Salaries	11,996,140	13,094,500	13,616,679	13,571,053	13,693,616
Classified Salaries	11,088,419	13,152,120	14,302,502	14,360,691	14,488,007
Employee Benefits	12,866,638	15,263,201	17,531,295	17,509,382	17,958,848
Books and Supplies	13,372,007	16,712,818	15,594,550	15,157,490	15,362,935
Services and Operating	5,172,754	8,917,188	5,607,987	5,202,100	5,024,388
Capital Outlay	1,400,916	3,452,395	2,500,000	2,200,000	2,000,000
Other Expenses	1,131,802	1,785,848	2,326,245	2,334,000	2,364,721
Transfers Out	6,349,613	7,357,219	1,121,856	1,153,497	1,188,671
TOTAL EXPENSES	63,378,289	79,735,289	72,601,114	71,488,212	72,081,185
INCREASE/(DECREASE)	11,027,132	3,277,493	(3,369,632)	(1,179,114)	(977,646)
BEGINNING BALANCE	18,210,979	29,238,111	32,515,604	29,145,972	27,966,858
ENDING BALANCE	29,238,111	32,515,604	29,145,972	27,966,858	26,989,211

SPECIAL REVENUE FUND

Associated Student Body

San Juan Unified School District has Associated Student Body (ASB) accounts at many of our sites. The district has fiduciary responsibility for ASBs, their budget and accounting records are included within district documents (budget and audit, etc.)

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	2,986,859	1,851,171	1,851,171	1,851,171	1,851,171
Transfers In					
TOTAL REVENUES	2,986,859	1,851,171	1,851,171	1,851,171	1,851,171
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies	371,200	394,490	394,490	394,490	394,490
Services and Operating	2,126,493	1,456,681	1,456,681	1,456,681	1,456,681
Capital Outlay					
Other Expenses					
Transfers Out					
TOTAL EXPENSES	2,497,693	1,851,171	1,851,171	1,851,171	1,851,171
INCREASE/(DECREASE)	489,167	0	0	0	0
BEGINNING BALANCE	2,044,845	2,534,012	2,534,012	2,534,012	2,534,012
ENDING BALANCE	2,534,012	2,534,012	2,534,012	2,534,012	2,534,012

SPECIAL REVENUE FUND

CHARTER SCHOOLS

San Juan Unified School District charters a dependent schools; Choices.

The district has fiduciary responsibility for dependent charter schools, their budget and accounting records are included within district documents (budget and audit, etc.)

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base	2,503,946	3,373,025	3,187,593	3,345,192	3,448,925
LCFF Supplemental				0	0
Federal					
Other State	766,099	328,679	400,446	403,602	408,731
Other Local	30,963	14,160	13,000	13,000	13,000
Transfers In					
TOTAL REVENUES	3,301,008	3,715,864	3,601,039	3,761,794	3,870,656
EXPENSES					
Certificated Salaries	1,441,662	1,623,860	1,632,204	1,628,640	1,643,297
Classified Salaries	228,685	253,328	259,568	261,904	264,261
Employee Benefits	867,375	999,660	1,032,668	1,020,946	1,038,427
Books and Supplies	23,733	70,405	49,042	21,054	21,626
Services and Operating	288,179	339,231	363,431	370,835	389,711
Capital Outlay		0			
Other Expenses	620	2,176	2,057	0	0
Transfers Out	250,951	284,530	298,618	306,032	315,213
TOTAL EXPENSES	3,101,206	3,573,190	3,637,588	3,609,410	3,672,534
INCREASE/(DECREASE)	199,802	142,674	(36,549)	152,384	198,122
BEGINNING BALANCE	727,754	927,556	1,070,230	1,033,681	1,186,065
ENDING BALANCE	927,556	1,070,230	1,033,681	1,186,065	1,384,187

SPECIAL REVENUE FUND

SPECIAL EDUCATION PASS-THROUGH

As the Administrative Unit (AU) of a regional Special Education Local Plan Area (SELPA), the district uses this fund to account for Special Education revenue passed through to other participating districts.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	5,990,861	6,274,665	823,238	847,465	873,458
Other Local					
Transfers In					
TOTAL REVENUES	5,990,861	6,274,665	823,238	847,465	873,458
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses					
Transfers Out	5,990,861	6,274,665	823,238	847,465	873,458
TOTAL EXPENSES	5,990,861	6,274,665	823,238	847,465	873,458
INCREASE/(DECREASE)	0	0	0	0	0
BEGINNING BALANCE	0	0	0	0	0
ENDING BALANCE	0	0	0	0	0

SPECIAL REVENUE FUND

ADULT EDUCATION

The district serves nearly 4,000 students in adult education programs. This fund is used to account separately for the day-to-day operations of this program.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	484,435	437,566	437,566	437,566	437,566
Other State	3,487,550	3,867,518	3,958,154	3,814,413	3,814,413
Other Local	127,360	163,111	154,844	154,844	154,844
Transfers In	57,055				
TOTAL REVENUES	4,156,400	4,468,195	4,550,564	4,406,823	4,406,823
EXPENSES					
Certificated Salaries	1,300,479	1,365,285	1,328,194	1,279,609	1,291,125
Classified Salaries	434,694	501,517	547,866	552,796	557,772
Employee Benefits	763,073	929,199	977,375	999,681	1,023,336
Books and Supplies	224,141	115,310	188,693	108,561	92,323
Services and Operating	1,460,170	1,448,911	1,555,723	1,524,295	1,511,406
Capital Outlay					
Other Expenses	60,696	76,715	107,789	100,814	100,814
Transfers Out	99,347	164,415			
TOTAL EXPENSES	4,342,600	4,601,352	4,705,640	4,565,756	4,576,776
INCREASE/(DECREASE)	(186,200)	(133,157)	(155,076)	(158,933)	(169,953)
BEGINNING BALANCE	2,136,463	1,950,262	1,817,105	1,662,029	1,503,096
ENDING BALANCE	1,950,262	1,817,105	1,662,029	1,503,096	1,333,143

SPECIAL REVENUE FUND

CHILD DEVELOPMENT

The district serves over 3,000 students in three programs; infant toddler, preschool, and after school programs. This fund is used to account separately for federal, state, and local revenues.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal	13,752,125	18,482,180	13,472,383	13,248,710	13,331,442
Other State	4,424,763	6,626,922	6,626,922	6,327,934	6,327,934
Other Local	6,187,588	5,642,187	4,935,723	4,908,483	5,050,226
Transfers In	4,244,027	4,053,187	4,000,000	5,500,000	5,500,000
TOTAL REVENUES	28,608,503	34,804,476	29,035,028	29,985,127	30,209,602
EXPENSES					
Certificated Salaries	9,253,999	10,105,355	10,656,281	10,662,804	10,759,194
Classified Salaries	4,814,482	5,421,890	5,993,068	5,975,415	6,026,359
Employee Benefits	7,829,996	9,077,749	10,441,465	10,294,220	10,575,963
Books and Supplies	2,069,167	2,601,919	2,337,025	1,755,731	1,717,675
Services and Operating	420,772	3,916,032	325,970	327,421	326,073
Capital Outlay					
Other Expenses	709,957	1,148,213	1,428,808	1,435,394	1,455,238
Transfers Out	0	633,609	0	0	0
TOTAL EXPENSES	25,098,374	32,904,767	31,182,617	30,450,985	30,860,502
INCREASE/(DECREASE)	3,510,129	1,899,709	(2,147,589)	(465,858)	(650,900)
BEGINNING BALANCE	3,606,212	7,116,341	9,016,050	6,868,461	6,402,603
ENDING BALANCE	7,116,341	9,016,050	6,868,461	6,402,603	5,751,703

SPECIAL REVENUE FUND

CAFETERIA

The district serves approximately 15,000 meals each school day. This fund is used to account separately for federal, state, and local resources to operate the child nutrition program. Principle revenues in this fund are federal and state child nutrition programs and local sales.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal	15,938,792	17,446,294	14,867,555	15,148,355	15,429,155
Other State	9,329,822	10,049,603	10,063,843	10,168,687	10,276,980
Other Local	1,971,312	732,905	2,399,044	2,099,676	2,145,694
Transfers In	4,434	1,632,439	0		
TOTAL REVENUES	27,244,360	29,861,241	27,330,442	27,416,718	27,851,829
EXPENSES					
Certificated Salaries					
Classified Salaries	5,609,208	6,923,007	7,502,000	7,570,576	7,639,615
Employee Benefits	3,405,861	4,241,239	5,079,787	5,194,535	5,321,122
Books and Supplies	10,663,981	13,520,811	12,625,300	12,877,654	13,136,821
Services and Operating	825,360	1,050,304	1,206,182	1,222,868	1,240,517
Capital Outlay	19,800	583,469	0	0	
Other Expenses	360,529	558,744	787,591	797,792	808,669
Transfers Out	8,455				
TOTAL EXPENSES	20,893,195	26,877,574	27,200,860	27,663,425	28,146,744
INCREASE/(DECREASE)	6,351,165	2,983,667	129,582	(246,707)	(294,915)
BEGINNING BALANCE	7,020,462	13,371,627	16,355,294	16,484,876	16,238,169
ENDING BALANCE	13,371,627	16,355,294	16,484,876	16,238,169	15,943,254

SPECIAL REVENUE FUND

DEFERRED MAINTENANCE

This fund is used to account separately for the district deferred maintenance program. Funds may be expended for purposes such as the repair and replacement of major facility systems; plumbing, heating, cooling, electrical, roofing, etc.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	117,430	37,170	40,000	40,000	40,000
Transfers In	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL REVENUES	2,117,430	2,037,170	2,040,000	2,040,000	2,040,000
EXPENSES					
Certificated Salaries					
Classified Salaries	1,349	52,378	0	0	0
Employee Benefits	333	15,354	0	0	0
Books and Supplies	19,783	9,883	0	0	0
Services and Operating	51,780	706,029	700,000	300,000	100,000
Capital Outlay	1,381,116	2,868,926	2,500,000	2,200,000	2,000,000
Other Expenses					
Transfers Out					
TOTAL EXPENSES	1,454,361	3,652,570	3,200,000	2,500,000	2,100,000
INCREASE/(DECREASE)	663,069	(1,615,400)	(1,160,000)	(460,000)	(60,000)
BEGINNING BALANCE	2,675,243	3,338,312	1,722,912	562,912	102,912
ENDING BALANCE	3,338,312	1,722,912	562,912	102,912	42,912

CAPITAL PROJECTS FUND

TOTAL

The Capital Projects Fund includes four separate sub-funds, each accounting for the activities, expenditures, and financing of district capital improvement projects.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	15,399,650	4,944,304	4,624,876	4,624,876	4,624,876
Other Local	114,883,883	84,470,016	81,852,031	81,391,804	81,353,270
Transfers In	20,353,975	143,419,488	297,118	155,306,032	315,213
TOTAL REVENUES	150,637,508	232,833,808	86,774,025	241,322,712	86,293,359
EXPENSES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	1,161,816	1,774,415	1,250,348	1,261,601	1,272,956
Employee Benefits	550,697	820,828	722,064	740,661	771,422
Books and Supplies	220,320	626,438	7,000	200,000	250,000
Services and Operating	2,690,464	(312,326)	2,363,831	2,460,831	2,443,931
Capital Outlay	123,487,878	141,395,175	89,046,902	95,150,902	24,297,327
Other Expenses	102,610,675	89,117,333	89,117,333	89,117,333	89,117,333
Transfers Out	20,240,377	16,913,543	0	5,000,000	0
TOTAL EXPENSES	250,962,227	250,335,406	182,507,478	193,931,328	118,152,969
INCREASE/(DECREASE)	(100,324,719)	(17,501,598)	(95,733,453)	47,391,384	(31,859,610)
BEGINNING BALANCE	336,054,489	235,729,769	218,228,171	122,494,718	169,886,102
ENDING BALANCE	235,729,769	218,228,171	122,494,718	169,886,102	138,026,492

CAPITAL PROJECTS FUND

BUILDING

This fund is used to account separately for proceeds from the sale of bonds authorized by Measures S (1998), J (2002), N (2012) and P (2016). It may not be used for any other purpose.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	0	0	0	0	0
Other Local	8,753,789	6,190,086	3,893,428	3,653,201	3,714,667
Transfers In	20,353,975	143,419,488	297,118	155,306,032	315,213
TOTAL REVENUES	29,107,765	149,609,574	4,190,546	158,959,233	4,029,880
EXPENSES					
Certificated Salaries					
Classified Salaries	1,161,816	1,774,415	1,250,348	1,261,601	1,272,956
Employee Benefits	550,697	820,828	722,064	740,661	771,422
Books and Supplies	220,320	626,438	7,000	200,000	250,000
Services and Operating	2,684,444	(411,576)	2,348,831	2,370,831	2,423,931
Capital Outlay	123,487,878	141,395,175	89,046,902	95,150,902	24,297,327
Other Expenses	0	0	0	0	0
Transfers Out	16,594,115				
TOTAL EXPENSES	128,105,155	160,799,395	93,375,145	99,723,995	29,015,636
INCREASE/(DECREASE)	(98,997,391)	(11,189,821)	(89,184,599)	59,235,238	(24,985,756)
BEGINNING BALANCE	227,178,852	128,181,461	116,991,640	27,807,041	87,042,279
ENDING BALANCE	128,181,461	116,991,640	27,807,041	87,042,279	62,056,523

CAPITAL PROJECTS FUND

CAPITAL FACILITIES

Each year the district receives fees levied on developers or other agencies as a condition of approving a development within district boundaries. Funds must be spent on approved capital projects or for items specified in the agreements with developers.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	1,792,566	1,541,327	1,220,000	1,000,000	900,000
Transfers In					
TOTAL REVENUES	1,792,566	1,541,327	1,220,000	1,000,000	900,000
EXPENSES					
Certificated Salaries					
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies		0	0	0	0
Services and Operating	6,020	99,250	15,000	90,000	20,000
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
Transfers Out	5,000,000			5,000,000	
TOTAL EXPENSES	5,006,020	99,250	15,000	5,090,000	20,000
INCREASE/(DECREASE)	(3,213,454)	1,442,077	1,205,000	(4,090,000)	880,000
BEGINNING BALANCE	7,694,581	4,481,127	5,923,204	7,128,204	3,038,204
ENDING BALANCE	4,481,127	5,923,204	7,128,204	3,038,204	3,918,204

CAPITAL PROJECTS FUND

SPECIAL RESERVE - County School Facilities

The County Schools Facilities fund represents funds transferred from the State to the County for modernization projects under the School Facilities Program.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	14,680,377	319,428	0	0	0
Other Local			0	0	0
Transfers In					
TOTAL REVENUES	14,680,377	319,428	0	0	0
EXPENSES					
Certificated Salaries					
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Expenses					
Transfers Out	14,680,377	319,428			
TOTAL EXPENSES	14,680,377	319,428	0	0	0
INCREASE/(DECREASE)	0	0	0	0	0
BEGINNING BALANCE	0	0	0	0	0
ENDING BALANCE	0	0	0	0	0

CAPITAL PROJECTS FUND

BOND INTEREST AND REDEMPTION

This fund is used to account for the repayment of bonds issued by the district. The principle and interest on the bonds is paid by the county treasurer, from taxes levied by the county auditor-controller. The county auditor maintains control of this fund.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	719,273	4,624,876	4,624,876	4,624,876	4,624,876
Other Local	104,337,528	76,738,603	76,738,603	76,738,603	76,738,603
Transfers In					
TOTAL REVENUES	105,056,801	81,363,479	81,363,479	81,363,479	81,363,479
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses	102,610,675	89,117,333	89,117,333	89,117,333	89,117,333
Transfers Out	560,000	0	0	0	0
TOTAL EXPENSES	103,170,675	89,117,333	89,117,333	89,117,333	89,117,333
INCREASE/(DECREASE)	1,886,127	(7,753,854)	(7,753,854)	(7,753,854)	(7,753,854)
BEGINNING BALANCE	101,181,055	103,067,182	95,313,328	87,559,474	79,805,620
ENDING BALANCE	103,067,182	95,313,328	87,559,474	79,805,620	72,051,766

SELF INSURANCE FUND

TOTAL

This fund is used to separately account for the district self insured workers' compensation and vision insurance plans. Amounts contributed to this fund, from other funds, are lawfully restricted for insurance purposes.

	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	2025-26 Projected	2026-27 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	0	0	0	0	0
Other Local	27,185,691	25,873,180	25,503,180	25,700,391	25,404,275
Transfers In	1,626,668	(10,000)			
TOTAL REVENUES	28,812,359	25,863,180	25,503,180	25,700,391	25,404,275
EXPENSES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	430,320	452,175	409,248	412,931	416,648
Employee Benefits	254,240	245,345	252,135	254,562	261,029
Books and Supplies	1,870	25,051	25,051	11,000	12,000
Services and Operating	25,044,714	28,015,294	28,127,493	26,016,808	26,428,385
Capital Outlay				0	
Other Expenses					
Transfers Out		0			
TOTAL EXPENSES	25,731,144	28,737,865	28,813,927	26,695,301	27,118,062
OTHER FINANCING	0	0			0
INCREASE/(DECREASE)	3,081,215	(2,874,685)	(3,310,747)	(994,910)	(1,713,787)
BEGINNING BALANCE	44,779,637	47,860,852	44,986,167	41,675,420	40,680,510
ENDING BALANCE	47,860,852	44,986,167	41,675,420	40,680,510	38,966,724

San Juan Unified
Sacramento County

**Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object**

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserve for Economic Uncertainties	9789		13,576,320.58	0.00	13,576,320.58	14,033,489.40	0.00	14,033,489.40	3.4%
Unassigned/Unappropriated Amount	9790		73,703,227.63	0.00	73,703,227.63	81,202,826.70	(1.00)	81,202,825.70	10.1%
G. ASSETS									
1) Cash									
a) in County Treasury	9110		158,820,062.73	59,475,575.05	218,295,637.78				
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00	0.00	0.00				
b) in Banks	9120		0.00	0.00	0.00				
c) in Revolving Cash Account	9130		205,000.00	0.00	205,000.00				
d) with Fiscal Agent/Trustee	9135		0.00	0.00	0.00				
e) Collections Awaiting Deposit	9140		0.00	0.00	0.00				
2) Investments	9150		12,533,780.03	0.00	12,533,780.03				
3) Accounts Receivable	9200		2,177,715.13	9,832,765.21	12,010,480.34				
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		84,931.18	0.00	84,931.18				
7) Prepaid Expenditures	9330		768,474.16	1,161.10	769,635.26				
8) Other Current Assets	9340		0.00	0.00	0.00				
9) Lease Receivable	9380		0.00	0.00	0.00				
10) TOTAL, ASSETS			174,567,738.69	69,309,501.36	244,097,421.58				
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		35,213,564.95	251,157.44	35,464,722.39				
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	654,532.36	654,532.36				
6) TOTAL, LIABILITIES			35,213,564.95	905,689.80	36,119,254.75				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources	9690		0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			139,354,173.74	68,403,811.56	207,978,166.83				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		226,546,046.00	0.00	226,546,046.00	240,079,784.00	0.00	240,079,784.00	6.0%
Education Protection Account State Aid - Current Year	8012		123,871,856.00	0.00	123,871,856.00	125,462,821.00	0.00	125,462,821.00	1.3%
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		823,536.00	0.00	823,536.00	823,536.00	0.00	823,536.00	0.0%
Timber Yield Tax	8022		13.00	0.00	13.00	13.00	0.00	13.00	0.0%
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes	8041		115,305,061.00	0.00	115,305,061.00	115,305,061.00	0.00	115,305,061.00	0.0%
Unsecured Roll Taxes	8042		3,656,158.00	0.00	3,656,158.00	3,656,158.00	0.00	3,656,158.00	0.0%
Prior Years' Taxes	8043		1,748,975.00	0.00	1,748,975.00	1,748,975.00	0.00	1,748,975.00	0.0%
Supplemental Taxes	8044		4,843,301.00	0.00	4,843,301.00	4,843,301.00	0.00	4,843,301.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045		20,205,110.00	0.00	20,205,110.00	20,205,110.00	0.00	20,205,110.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047		270,550.00	0.00	270,550.00	270,550.00	0.00	270,550.00	0.0%
Penalties and Interest from Delinquent Taxes	8048		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		33,882.00	0.00	33,882.00	33,882.00	0.00	33,882.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089		(16,941.00)	0.00	(16,941.00)	(16,941.00)	0.00	(16,941.00)	0.0%
Subtotal, LCFF Sources			497,287,547.00	0.00	497,287,547.00	512,412,250.00	0.00	512,412,250.00	3.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(35,492,817.00)	0.00	(35,492,817.00)	(35,396,819.00)	0.00	(35,396,819.00)	-0.3%
Property Taxes Transfers		8097	0.00	2,581,913.00	2,581,913.00	0.00	2,581,913.00	2,581,913.00	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			461,794,730.00	2,581,913.00	464,376,643.00	477,015,431.00	2,581,913.00	479,597,344.00	3.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	13,813,966.00	13,813,966.00	0.00	11,084,285.00	11,084,285.00	-19.8%
Special Education Discretionary Grants	8182		0.00	1,533,737.00	1,533,737.00	0.00	1,163,418.00	1,163,418.00	-24.1%
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%
Forest Reserve Funds	8260		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	1,500.00	1,500.00	0.00	0.00	0.00	-100.0%
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		18,437,200.00	18,437,200.00		18,507,075.00	18,507,075.00	0.4%
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		2,092,762.00	2,092,762.00		2,343,546.00	2,343,546.00	12.0%
Title III, Immigrant Student Program	4201	8290		126,477.00	126,477.00		326,477.00	326,477.00	158.1%
Title III, English Learner Program	4203	8290		1,272,366.00	1,272,366.00		951,593.00	951,593.00	-25.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
3040, 3060, 3061, 3110, 3150, 3155, Other NCLB / Every Student Succeeds Act 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290			2,948,843.00	2,948,843.00		2,725,341.00	2,725,341.00	-7.6%
Career and Technical Education	3500-3599	8290		557,321.00	557,321.00		489,549.00	489,549.00	-12.2%
All Other Federal Revenue	All Other	8290	0.00	54,433,849.00	54,433,849.00	0.00	11,746,661.00	11,746,661.00	-78.4%
TOTAL, FEDERAL REVENUE			0.00	95,218,021.00	95,218,021.00	0.00	49,337,945.00	49,337,945.00	-48.2%
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		33,748,060.00	33,748,060.00		33,335,197.00	33,335,197.00	-1.2%
Prior Years	6500	8319		60,429.00	60,429.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8520		0.00	883,141.00	883,141.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements	8550		1,687,980.00	0.00	1,687,980.00	1,743,980.00	0.00	1,743,980.00	3.3%
Lottery - Unrestricted and Instructional Materials	8560		6,621,159.00	2,693,353.00	9,314,512.00	6,626,213.00	2,699,064.00	9,325,277.00	0.1%
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		4,960,406.00	4,960,406.00		4,549,209.00	4,549,209.00	-8.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		364,041.00	364,041.00		364,041.00	364,041.00	0.0%
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		1,929,528.00	1,929,528.00		1,884,062.00	1,884,062.00	-2.4%
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	3,063,160.00	68,327,298.00	71,390,458.00	1,592,367.00	60,733,183.00	62,325,550.00	-12.7%
TOTAL, OTHER STATE REVENUE			11,372,299.00	112,966,256.00	124,338,555.00	9,962,560.00	103,564,756.00	113,527,316.00	-8.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		7,500,000.00	0.00	7,500,000.00	5,000,000.00	0.00	5,000,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		839,840.00	117,884.00	957,724.00	839,840.00	117,884.00	957,724.00	0.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	1,142,417.00	1,142,417.00	0.00	1,130,000.00	1,130,000.00	-1.1%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	8691		16,941.00	0.00	16,941.00	16,941.00	0.00	16,941.00	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		3,334,490.00	10,495,502.00	13,829,992.00	1,025,048.00	5,800,261.00	6,825,309.00	-50.6%
Tuition	8710		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		603,576.00	603,576.00		603,576.00	603,576.00	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			11,691,271.00	12,359,379.00	24,050,650.00	6,881,829.00	7,651,721.00	14,533,550.00	-39.6%
TOTAL, REVENUES			484,858,300.00	223,125,569.00	707,983,869.00	493,859,820.00	163,136,335.00	656,996,155.00	-7.2%
CERTIFICATED SALARIES									
Certified Teachers' Salaries	1100		154,603,705.00	51,822,737.00	206,426,442.00	163,164,754.00	52,356,954.00	215,521,708.00	4.4%
Certified Pupil Support Salaries	1200		10,925,191.00	7,473,945.00	18,399,136.00	11,567,078.00	7,838,686.00	19,405,764.00	5.5%
Certified Supervisors' and Administrators' Salaries	1300		20,489,888.00	4,021,242.00	24,511,130.00	20,703,908.00	3,875,415.00	24,579,323.00	0.3%
Other Certificated Salaries	1900		4,818,097.00	6,670,935.00	11,489,032.00	5,146,004.00	6,316,141.00	11,462,145.00	-0.2%
TOTAL, CERTIFICATED SALARIES			190,836,881.00	69,988,859.00	260,825,740.00	200,581,744.00	70,387,196.00	270,968,940.00	3.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100		2,485,495.00	21,286,437.00	23,771,932.00	3,110,263.00	25,026,621.00	28,136,884.00	18.4%
Classified Support Salaries	2200		22,753,498.00	15,594,824.00	38,348,322.00	25,193,293.00	16,342,178.00	41,535,471.00	8.3%
Classified Supervisors' and Administrators' Salaries	2300		6,518,911.00	4,881,052.00	11,399,963.00	6,804,771.00	5,068,739.00	11,873,510.00	4.2%
Clerical, Technical and Office Salaries	2400		19,454,080.00	2,463,808.00	21,917,888.00	20,108,288.00	2,437,821.00	22,546,109.00	2.9%
Other Classified Salaries	2900		1,938,947.00	4,791,660.00	6,730,607.00	2,371,099.00	5,254,783.00	7,625,582.00	13.3%
TOTAL, CLASSIFIED SALARIES			53,150,931.00	49,017,781.00	102,168,712.00	57,587,714.00	54,130,142.00	111,717,856.00	9.3%
EMPLOYEE BENEFITS									
STRS	3101-3102		35,120,232.00	33,379,223.00	68,499,455.00	37,130,213.00	33,622,485.00	70,752,698.00	3.3%
PERS	3201-3202		13,886,428.00	13,586,312.00	27,472,740.00	16,101,561.00	15,921,062.00	32,022,623.00	16.6%
OASDI/Medicare/Alternative	3301-3302		6,839,096.00	4,841,418.00	11,680,514.00	7,275,295.00	5,245,985.00	12,521,280.00	7.2%
Health and Welfare Benefits	3401-3402		39,159,791.00	22,474,702.00	61,634,493.00	46,046,841.00	29,538,207.00	75,585,048.00	22.6%
Unemployment Insurance	3501-3502		119,313.00	56,298.00	175,611.00	125,914.00	59,486.00	185,400.00	5.6%
Workers' Compensation	3601-3602		4,379,551.00	2,125,079.00	6,504,630.00	4,617,702.00	2,228,631.00	6,846,333.00	5.3%
OPEB, Allocated	3701-3702		4,919,646.00	2,881,537.00	7,801,183.00	5,234,655.00	3,082,167.00	8,316,822.00	6.6%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		3,413,245.00	1,912,553.00	5,325,798.00	3,595,315.00	1,759,734.00	5,355,049.00	0.5%
TOTAL, EMPLOYEE BENEFITS			107,837,302.00	81,257,122.00	189,094,424.00	120,127,496.00	91,457,757.00	211,585,253.00	11.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100		0.00	6,611,603.00	6,611,603.00	0.00	3,048,052.00	3,048,052.00	-53.9%
Books and Other Reference Materials	4200		474,241.00	876,757.00	1,350,998.00	775,785.00	478,155.00	1,253,940.00	-7.2%
Materials and Supplies	4300		7,180,592.00	10,755,409.00	17,936,001.00	8,460,452.00	13,034,871.00	21,495,323.00	19.8%
Noncapitalized Equipment	4400		2,688,580.00	5,418,255.00	8,106,835.00	1,494,066.00	3,340,888.00	4,834,954.00	-40.4%

San Juan Unified
Sacramento County

**Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object**

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Food	4700		1,671.00	253,928.00	255,599.00	1,671.00	1,232,587.00	1,234,258.00	382.9%
TOTAL, BOOKS AND SUPPLIES			10,345,084.00	23,915,952.00	34,261,036.00	10,731,974.00	21,134,553.00	31,866,527.00	-7.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	5100		0.00	25,660,170.00	25,660,170.00	0.00	18,422,103.00	18,422,103.00	-28.2%
Travel and Conferences	5200		856,530.00	1,033,279.00	1,889,809.00	921,928.00	487,071.00	1,408,999.00	-25.4%
Dues and Memberships	5300		376,823.00	48,756.00	425,579.00	320,330.00	26,633.00	346,963.00	-18.5%
Insurance	5400 - 5450		4,052,319.00	0.00	4,052,319.00	4,796,984.00	0.00	4,796,984.00	18.4%
Operations and Housekeeping Services	5500		10,369,441.00	0.00	10,369,441.00	10,992,000.00	0.00	10,992,000.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		1,265,122.00	454,014.00	1,719,136.00	1,239,492.00	371,161.00	1,610,653.00	-6.3%
Transfers of Direct Costs	5710		(457,134.00)	457,134.00	0.00	(390,794.00)	390,794.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		(1,177,882.00)	(4,807,868.00)	(5,985,750.00)	(1,550,597.00)	(5,097,887.00)	(6,648,484.00)	11.1%
Professional/Consulting Services and Operating Expenditures	5800		15,253,005.00	14,473,174.00	29,726,179.00	16,538,298.00	14,334,245.00	30,872,543.00	3.9%
Communications	5900		1,519,193.00	229,409.00	1,748,602.00	1,735,275.00	193,802.00	1,929,077.00	10.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,057,417.00	37,548,068.00	69,605,485.00	34,602,916.00	29,127,922.00	63,730,838.00	-8.4%
CAPITAL OUTLAY									
Land	6100		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	10,000,000.00	10,000,000.00	0.00	57,652.00	57,652.00	-99.4%
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		3,730,923.00	733,650.00	4,464,573.00	5,356,051.00	371,684.00	5,727,735.00	28.3%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	369,000.00	369,000.00	New
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,730,923.00	10,733,650.00	14,464,573.00	5,356,051.00	798,336.00	6,154,387.00	-57.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		0.00	115,104.00	115,104.00	0.00	115,104.00	115,104.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		1,804,768.00	0.00	1,804,768.00	1,861,809.00	0.00	1,861,809.00	3.2%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,013.00	0.00	2,013.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	148,005.00	0.00	148,005.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,954,786.00	115,104.00	2,069,890.00	1,861,809.00	115,104.00	1,976,913.00	-4.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs	7310		(7,409,096.00)	7,409,096.00	0.00	(10,467,277.00)	10,467,277.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		(1,785,848.00)	0.00	(1,785,848.00)	(2,326,245.00)	0.00	(2,326,245.00)	30.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,194,944.00)	7,409,096.00	(1,785,848.00)	(12,793,522.00)	10,467,277.00	(2,326,245.00)	30.3%
TOTAL, EXPENDITURES			390,718,380.00	279,985,632.00	670,704,012.00	418,056,182.00	277,618,287.00	695,674,469.00	3.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		3,000.00	0.00	3,000.00	1,500.00	0.00	1,500.00	-50.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000.00	0.00	3,000.00	1,500.00	0.00	1,500.00	-50.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		53,187.00	0.00	53,187.00	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		1,069,331.00	6,989,499.00	8,058,830.00	0.00	6,000,000.00	6,000,000.00	-25.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,122,518.00	6,989,499.00	8,112,017.00	0.00	6,000,000.00	6,000,000.00	-26.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues	8980		(71,739,185.00)	71,739,185.00	0.00	(79,783,564.00)	79,783,564.00	0.00	0.0%
Contributions from Restricted Revenues	8990		1,620,196.00	(1,620,196.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(70,118,989.00)	70,118,989.00	0.00	(79,783,564.00)	79,783,564.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(71,238,507.00)	63,129,490.00	(8,109,017.00)	(79,782,064.00)	73,783,564.00	(5,998,500.00)	-26.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES	8010-8099 8100-8299 8300-8599 8600-8799		461,794,730.00	2,581,913.00	464,376,643.00	477,015,431.00	2,581,913.00	479,597,344.00	3.3%
1) LCFF Sources			0.00	95,218,021.00	95,218,021.00	0.00	49,337,945.00	49,337,945.00	-48.2%
2) Federal Revenue			11,372,299.00	112,966,256.00	124,338,555.00	9,962,560.00	103,564,756.00	113,527,316.00	-8.7%
3) Other State Revenue			11,691,271.00	12,359,379.00	24,050,650.00	6,881,829.00	7,651,721.00	14,533,550.00	-39.6%
4) Other Local Revenue			484,858,300.00	223,125,569.00	707,983,869.00	493,859,820.00	163,136,335.00	656,996,155.00	-7.2%
B. EXPENDITURES (Objects 1000-7999)	1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999 9000-9999 Except 7600-7699		225,730,997.00	167,956,664.00	393,687,661.00	243,626,540.00	172,584,075.00	416,210,615.00	5.7%
1) Instruction			62,563,763.00	48,174,605.00	110,738,368.00	65,873,484.00	45,619,934.00	111,493,418.00	0.7%
2) Instruction - Related Services			33,981,946.00	24,460,390.00	58,442,336.00	40,299,450.00	27,319,358.00	67,618,808.00	15.7%
3) Pupil Services			4,170,735.00	1,950,316.00	6,121,051.00	4,571,525.00	1,637,499.00	6,209,024.00	1.4%
4) Ancillary Services			0.00	52,253.00	52,253.00	0.00	478.00	478.00	-99.1%
5) Community Services			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise			25,465,955.00	9,860,180.00	35,326,135.00	22,917,651.00	12,754,052.00	35,671,703.00	1.0%
7) General Administration			36,850,198.00	27,416,120.00	64,266,318.00	38,905,723.00	17,587,787.00	56,493,510.00	-12.1%
8) Plant Services			1,954,786.00	115,104.00	2,069,890.00	1,861,809.00	115,104.00	1,976,913.00	-4.5%
9) Other Outgo			390,718,380.00	279,985,632.00	670,704,012.00	418,056,182.00	277,618,287.00	695,674,469.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			94,139,920.00	(56,860,063.00)	37,279,857.00	75,803,638.00	(114,481,952.00)	(38,678,314.00)	-203.8%
D. OTHER FINANCING SOURCES/USES	8900-8929 7600-7629 8930-8979 7630-7699 8980-8999		3,000.00	0.00	3,000.00	1,500.00	0.00	1,500.00	-50.0%
1) Interfund Transfers			1,122,518.00	6,989,499.00	8,112,017.00	0.00	6,000,000.00	6,000,000.00	-26.0%
a) Transfers In			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses			(70,118,989.00)	70,118,989.00	0.00	(79,783,564.00)	79,783,564.00	0.00	0.0%
a) Sources	8930-8979 7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			(71,238,507.00)	63,129,490.00	(8,109,017.00)	(79,782,064.00)	73,783,564.00	(5,998,500.00)	-26.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,901,413.00	6,269,427.00	29,170,840.00	(3,978,426.00)	(40,698,388.00)	(44,676,814.00)	-253.2%
F. FUND BALANCE, RESERVES	9791 9793 9795 9796 9711 9712 9713 9719 9740 9750 9760 9760 9760 9760 9760 9780 9780 9780 9780 9780		135,761,409.00	119,123,335.00	254,884,744.00	158,662,822.00	125,392,762.00	284,055,584.00	11.4%
1) Beginning Fund Balance			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) As of July 1 - Unaudited			135,761,409.00	119,123,335.00	254,884,744.00	158,662,822.00	125,392,762.00	284,055,584.00	11.4%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,761,409.00	119,123,335.00	254,884,744.00	158,662,822.00	125,392,762.00	284,055,584.00	11.4%
2) Ending Balance, June 30 (E + F1e)			158,662,822.00	125,392,762.00	284,055,584.00	154,684,396.00	84,694,374.00	239,378,770.00	-15.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash			205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores			84,931.18	0.00	84,931.18	84,931.18	0.00	84,931.18	55.8%
Prepaid Items			768,474.16	1,161.10	769,635.26	0.00	0.00	0.00	-100.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	125,391,600.90	125,391,600.90	0.00	84,694,375.00	84,694,375.00	-32.5%
c) Committed									
Stabilization Arrangements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)			42,613,334.72	0.00	42,613,334.72	26,602,722.72	0.00	26,602,722.72	-37.6%
Bus Replacement			12,193,983.00		12,193,983.00			0.00	
Technology Device Refresh and Enhancements			9,086,427.87		9,086,427.87			0.00	
Textbook Adoptions			10,000,000.00		10,000,000.00			0.00	
Carry over of Unspent Supplemental Grant			11,332,923.85		11,332,923.85			0.00	
Bus Replacement Placement			0.00		6,889,687.00			6,889,687.00	
Technology Device Refresh and Enhancements			0.00		8,336,038.87			8,336,038.87	
Textbook Adoptions			0.00		10,000,000.00			10,000,000.00	
Carry over of Unspent Supplemental Grant			0.00		1,376,996.85			1,376,996.85	
d) Assigned			27,711,533.73	0.00	27,711,533.73	32,555,426.00	0.00	32,555,426.00	17.5%
Other Assignments (by Resource/Object)			6,637,375.00		6,637,375.00			0.00	
Carry over of Concentration Grant			395,255.73		395,255.73			0.00	
ERP Implementation			20,678,903.00		20,678,903.00			0.00	
SJTA Tentative Agreement			0.00		11,876,523.00			11,876,523.00	
Carry over of Concentration Grant			0.00		20,678,903.00			20,678,903.00	
SJTA Tentative Agreement			0.00						
e) Unassigned/Unappropriated									

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserve for Economic Uncertainties	9789		13,576,320.58	0.00	13,576,320.58	14,033,489.40	0.00	14,033,489.40	3.4%
Unassigned/Unappropriated Amount	9790		73,703,227.63	0.00	73,703,227.63	81,202,826.70	(1.00)	81,202,825.70	10.1%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	19,027,158.00	20,006,434.00
6211	Literacy Coaches and Reading Specialists Grant Program	1,814,407.00	1,814,407.00
6266	Educator Effectiveness, FY 2021-22	5,197,025.00	2,948,240.00
6318	Antibias Education Grant	200,000.00	116,148.00
6546	Mental Health-Related Services	261,100.00	0.00
6547	Special Education Early Intervention Preschool Grant	1,833,940.00	987,152.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	21,824,824.00	20,419,592.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,909,758.00	6,031,021.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1.00	1.00
7029	Child Nutrition: Food Service Staff Training Funds	1.00	1.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	3,087,113.00	3,087,113.00
7033	Child Nutrition: School Food Best Practices Apportionment	759,827.00	759,827.00
7085	Learning Communities for School Success Program	1,332,560.00	659,275.00
7311	Classified School Employee Professional Development Block Grant	190,748.00	190,748.00
7399	LCFF Equity Multiplier	6,889,335.00	6,889,335.00
7412	A-G Access/Success Grant	392,869.00	118,298.00
7413	A-G Learning Loss Mitigation Grant	173,373.00	0.00
7435	Learning Recovery Emergency Block Grant	37,288,135.00	773,079.00
7810	Other Restricted State	223,067.00	181,328.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	5,307,031.00	5,780,496.00
9010	Other Restricted Local	15,679,328.90	13,931,880.00
Total, Restricted Balance		125,391,600.90	84,694,375.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		1,851,171.00	1,851,171.00	0.0%
5) TOTAL, REVENUES			1,851,171.00	1,851,171.00	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		394,490.00	394,490.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		1,456,681.00	1,456,681.00	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			1,851,171.00	1,851,171.00	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		2,534,012.00	2,534,012.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,534,012.00	2,534,012.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,534,012.00	2,534,012.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,534,012.00	2,534,012.00	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		2,534,012.00	2,534,012.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		2,534,011.66		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			2,534,011.66		
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 Revenues	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			2,534,011.66		
REVENUES					
Sale of Equipment and Supplies	8631		0.00	0.00	0.0%
All Other Sales	8639		1,049,745.00	1,049,745.00	0.0%
Interest	8660		704.00	704.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	800,722.00	800,722.00	0.0%
TOTAL, REVENUES			1,851,171.00	1,851,171.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100		0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		0.00	0.00	0.0%
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
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					
Materials and Supplies	4300		359,620.00	359,620.00	0.0%
Noncapitalized Equipment	4400		34,870.00	34,870.00	0.0%
TOTAL, BOOKS AND SUPPLIES			394,490.00	394,490.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Dues and Memberships	5300		48,123.00	48,123.00	0.0%
Insurance	5400-5450		200.00	200.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		200.00	200.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		1,408,158.00	1,408,158.00	0.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,456,681.00	1,456,681.00	0.0%
CAPITAL OUTLAY					
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,851,171.00	1,851,171.00	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%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,851,171.00	1,851,171.00	0.0%
5) TOTAL, REVENUES			1,851,171.00	1,851,171.00	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		1,851,171.00	1,851,171.00	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			1,851,171.00	1,851,171.00	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	2,534,012.00	2,534,012.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,534,012.00	2,534,012.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,534,012.00	2,534,012.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,534,012.00	2,534,012.00	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	2,534,012.00	2,534,012.00	0.0%
c) Committed					

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	2,534,012.00	2,534,012.00
Total, Restricted Balance		2,534,012.00	2,534,012.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		3,373,025.00	3,187,593.00	-5.5%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		328,679.00	400,446.00	21.8%
4) Other Local Revenue	8600-8799		14,160.00	13,000.00	-8.2%
5) TOTAL, REVENUES			3,715,864.00	3,601,039.00	-3.1%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		1,623,860.00	1,632,204.00	0.5%
2) Classified Salaries	2000-2999		253,328.00	259,568.00	2.5%
3) Employee Benefits	3000-3999		999,660.00	1,032,668.00	3.3%
4) Books and Supplies	4000-4999		70,405.00	49,042.00	-30.3%
5) Services and Other Operating Expenditures	5000-5999		339,231.00	363,431.00	7.1%
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		2,176.00	2,057.00	-5.5%
9) TOTAL, EXPENDITURES			3,288,660.00	3,338,970.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			427,204.00	262,069.00	-38.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		284,530.00	298,618.00	5.0%
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			(284,530.00)	(298,618.00)	5.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			142,674.00	(36,549.00)	-125.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		927,555.00	1,070,229.00	15.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			927,555.00	1,070,229.00	15.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			927,555.00	1,070,229.00	15.4%
2) Ending Balance, June 30 (E + F1e)			1,070,229.00	1,033,680.00	-3.4%
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		530,506.00	513,407.00	-3.2%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		539,723.00	520,273.00	-3.6%
Reserve For Economic Uncertainties	0000	9780	107,944.00		
LCFF	0000	9780	431,779.00		
Reserve for Economic Uncertainties	0000	9780		104,054.00	
LCFF	0000	9780		416,219.00	
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		1,152,284.58		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		

**Budget, July 1
Charter Schools Special Revenue Fund
Expenditures by Object**

San Juan Unified
Sacramento County

Attachment 1
34 67447 0000000
Form 09
F8BR5B5H5A(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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		8,726.10		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			1,161,010.68		
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		112,659.00		
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			112,659.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,048,351.68		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year	8011		1,527,229.00	1,450,482.00	-5.0%
Education Protection Account State Aid - Current Year	8012		1,033,436.00	978,140.00	-5.4%
State Aid - Prior Years	8019		885.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096		811,475.00	758,971.00	-6.5%
Property Taxes Transfers	8097		0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,373,025.00	3,187,593.00	-5.5%
FEDERAL REVENUE					
Maintenance and Operations	8110		0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	0.00	0.0%
Special Education Discretionary Grants	8182		0.00	0.00	0.0%
Child Nutrition Programs	8220		0.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128,					
Other NCLB / Every Student Succeeds Act	5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					

**Budget, July 1
Charter Schools Special Revenue Fund
Expenditures by Object**

San Juan Unified
Sacramento County

Attachment 1
34 67447 0000000
Form 09
F8BR5B5H5A(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	133,554.00	126,454.00	-5.3%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs	8520		0.00	0.00	0.0%
Mandated Costs Reimbursements	8550		9,577.00	11,819.00	23.4%
Lottery - Unrestricted and Instructional Materials	8560		70,345.00	61,005.00	-13.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	115,203.00	201,168.00	74.6%
TOTAL, OTHER STATE REVENUE			328,679.00	400,446.00	21.8%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		14,160.00	13,000.00	-8.2%
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%
Transportation Fees From Individuals	8675		0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.0%
All Other Local Revenue	8699		0.00	0.00	0.0%
Tuition	8710		0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,160.00	13,000.00	-8.2%
TOTAL, REVENUES			3,715,864.00	3,601,039.00	-3.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100		1,236,845.00	1,247,196.00	0.8%
Certificated Pupil Support Salaries	1200		90,588.00	91,537.00	1.0%
Certificated Supervisors' and Administrators' Salaries	1300		293,633.00	290,677.00	-1.0%
Other Certificated Salaries	1900		2,794.00	2,794.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,623,860.00	1,632,204.00	0.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		0.00	0.00	0.0%
Classified Support Salaries	2200		134,958.00	140,679.00	4.2%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		118,370.00	118,889.00	0.4%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			253,328.00	259,568.00	2.5%
EMPLOYEE BENEFITS					

California Dept of Education

SACS Financial Reporting Software - SACS V9.1

File: Fund-B, Version 8

**Budget, July 1
Charter Schools Special Revenue Fund
Expenditures by Object**

San Juan Unified
Sacramento County

Attachment 1

34 67447 000000

Form 09

F8BR5B5H5A(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
STRS	3101-3102		408,208.00	405,866.00	-0.6%
PERS	3201-3202		135,562.00	149,017.00	9.9%
OASDI/Medicare/Alternative	3301-3302		56,362.00	58,966.00	4.6%
Health and Welfare Benefits	3401-3402		320,432.00	339,351.00	5.9%
Unemployment Insurance	3501-3502		906.00	921.00	1.7%
Workers' Compensation	3601-3602		33,655.00	33,911.00	0.8%
OPEB, Allocated	3701-3702		8,477.00	6,944.00	-18.1%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		36,058.00	37,692.00	4.5%
TOTAL, EMPLOYEE BENEFITS			999,660.00	1,032,668.00	3.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		3,958.00	2,500.00	-36.8%
Materials and Supplies	4300		36,955.00	26,542.00	-28.2%
Noncapitalized Equipment	4400		29,492.00	20,000.00	-32.2%
Food	4700		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			70,405.00	49,042.00	-30.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		16,197.00	7,000.00	-56.8%
Dues and Memberships	5300		9,069.00	10,400.00	14.7%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		500.00	1,000.00	100.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		156,295.00	173,600.00	11.1%
Professional/Consulting Services and Operating Expenditures	5800		156,670.00	170,931.00	9.1%
Communications	5900		500.00	500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			339,231.00	363,431.00	7.1%
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%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements	7110		0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools	7141		0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers	7281-7283		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs	7310		0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		2,176.00	2,057.00	-5.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,176.00	2,057.00	-5.5%
TOTAL, EXPENDITURES			3,288,660.00	3,338,970.00	1.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		284,530.00	298,618.00	5.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			284,530.00	298,618.00	5.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(284,530.00)	(298,618.00)	5.0%

**Budget, July 1
Charter Schools Special Revenue Fund
Expenditures by Function**

San Juan Unified
Sacramento County

Attachment 1

34 67447 0000000
Form 09
F8BR5B5H5A(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		3,373,025.00	3,187,593.00	-5.5%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		328,679.00	400,446.00	21.8%
4) Other Local Revenue	8600-8799		14,160.00	13,000.00	-8.2%
5) TOTAL, REVENUES			3,715,864.00	3,601,039.00	-3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,079,104.00	2,121,240.00	2.0%
2) Instruction - Related Services	2000-2999		910,526.00	903,134.00	-0.8%
3) Pupil Services	3000-3999		137,793.00	137,877.00	0.1%
4) Ancillary Services	4000-4999		3,061.00	3,062.00	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		158,176.00	173,657.00	9.8%
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			3,288,660.00	3,338,970.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			427,204.00	262,069.00	-38.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		284,530.00	298,618.00	5.0%
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			(284,530.00)	(298,618.00)	5.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			142,674.00	(36,549.00)	-125.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		927,555.00	1,070,229.00	15.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			927,555.00	1,070,229.00	15.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			927,555.00	1,070,229.00	15.4%
2) Ending Balance, June 30 (E + F1e)			1,070,229.00	1,033,680.00	-3.4%
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		530,506.00	513,407.00	-3.2%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		539,723.00	520,273.00	-3.6%
Reserve for Economic Uncertainties	0000	9780	107,944.00		
LCFF	0000	9780	431,779.00		
Reserve for Economic Uncertainties	0000	9780		104,054.00	
LCFF	0000	9780		416,219.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6266	Educator Effectiveness, FY 2021-22	15,258.00	7,204.00
6300	Lottery: Instructional Materials	48,629.00	42,269.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	134,112.00	134,112.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	30,553.00	60,554.00
7412	A-G Access/Success Grant	10,167.00	0.00
7413	A-G Learning Loss Mitigation Grant	7,853.00	7,853.00
7435	Learning Recovery Emergency Block Grant	165,317.00	144,746.00
7810	Other Restricted State	3,680.00	1,732.00
9010	Other Restricted Local	114,937.00	114,937.00
Total, Restricted Balance		530,506.00	513,407.00

Budget, July 1
Special Education Pass-Through Fund
Expenditures by Object

34 67447 0000000

Form 10

F8BR5B5H5A(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		6,274,665.00	823,238.00	-86.9%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			6,274,665.00	823,238.00	-86.9%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		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		6,274,665.00	823,238.00	-86.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,274,665.00	823,238.00	-86.9%
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		1,553,766.16		
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		

**Budget, July 1
Special Education Pass-Through Fund
Expenditures by Object**

San Juan Unified
Sacramento County

Attachment 1
34 67447 0000000
Form 10
F8BR5B5H5A(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			1,553,766.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			1,553,766.16		
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		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	6,274,665.00	823,238.00	-86.9%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year		All Other	8311	0.00	0.0%
All Other State Apportionments - Prior Years		All Other	8319	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,274,665.00	823,238.00	-86.9%
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			6,274,665.00	823,238.00	-86.9%
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%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	6,274,665.00	823,238.00	-86.9%
To County Offices	6500	7222	0.00	0.00	0.0%

California Dept of Education

SACS Financial Reporting Software - SACS V9.1

File: Fund-B, Version 8

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,274,665.00	823,238.00	-86.9%
TOTAL, EXPENDITURES			6,274,665.00	823,238.00	-86.9%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		6,274,665.00	823,238.00	-86.9%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			6,274,665.00	823,238.00	-86.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,274,665.00	823,238.00	-86.9%
10) TOTAL, EXPENDITURES			6,274,665.00	823,238.00	-86.9%
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	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		437,566.00	437,566.00	0.0%
3) Other State Revenue	8300-8599		3,867,518.00	3,958,154.00	2.3%
4) Other Local Revenue	8600-8799		163,111.00	154,844.00	-5.1%
5) TOTAL, REVENUES			4,468,195.00	4,550,564.00	1.8%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		1,365,285.00	1,328,194.00	-2.7%
2) Classified Salaries	2000-2999		501,517.00	547,866.00	9.2%
3) Employee Benefits	3000-3999		929,199.00	977,375.00	5.2%
4) Books and Supplies	4000-4999		115,310.00	188,693.00	63.6%
5) Services and Other Operating Expenditures	5000-5999		1,448,911.00	1,555,723.00	7.4%
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		76,715.00	107,789.00	40.5%
9) TOTAL, EXPENDITURES			4,436,937.00	4,705,640.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,258.00	(155,076.00)	-596.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		164,415.00	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			(164,415.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(133,157.00)	(155,076.00)	16.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,950,263.00	1,817,106.00	-6.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,950,263.00	1,817,106.00	-6.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,950,263.00	1,817,106.00	-6.8%
2) Ending Balance, June 30 (E + F1e)			1,817,106.00	1,662,030.00	-8.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,109,185.00	899,265.00	-18.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		707,921.00	762,765.00	7.7%
Other Assignments	0000	9780	707,921.00		
Other Assignments	0000	9780		762,765.00	
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		1,218,313.95		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		475.85		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			1,218,789.80		
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 Infloows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,218,789.80		
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	7,721.00	7,721.00	0.0%
All Other Federal Revenue	All Other	8290	429,845.00	429,845.00	0.0%
TOTAL, FEDERAL REVENUE			437,566.00	437,566.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	8311		1,284,739.00	1,284,739.00	0.0%
All Other State Apportionments - Prior Years	8319		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
Adult Education Program	6391	8590	2,122,159.00	2,077,554.00	-2.1%
All Other State Revenue	All Other	8590	460,620.00	595,861.00	29.4%
TOTAL, OTHER STATE REVENUE			3,867,518.00	3,958,154.00	2.3%
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		54,844.00	54,844.00	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		108,267.00	100,000.00	-7.6%
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
Tuition	8710		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			163,111.00	154,844.00	-5.1%
TOTAL, REVENUES			4,468,195.00	4,550,564.00	1.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100	962,558.00	924,082.00		-4.0%
Certificated Pupil Support Salaries	1200	26,834.00	27,652.00		3.0%
Certificated Supervisors' and Administrators' Salaries	1300	292,960.00	289,960.00		-1.0%
Other Certificated Salaries	1900	82,933.00	86,500.00		4.3%
TOTAL, CERTIFICATED SALARIES		1,365,285.00	1,328,194.00		-2.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100	191,864.00	226,359.00		18.0%
Classified Support Salaries	2200	59,513.00	59,134.00		-0.6%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00		0.0%
Clerical, Technical and Office Salaries	2400	250,140.00	262,373.00		4.9%
Other Classified Salaries	2900	0.00	0.00		0.0%
TOTAL, CLASSIFIED SALARIES		501,517.00	547,866.00		9.2%
EMPLOYEE BENEFITS					
STRS	3101-3102	343,690.00	342,304.00		-0.4%
PERS	3201-3202	131,804.00	147,274.00		11.7%
OASDI/Medicare/Alternative	3301-3302	57,719.00	59,757.00		3.5%
Health and Welfare Benefits	3401-3402	285,347.00	321,503.00		12.7%
Unemployment Insurance	3501-3502	915.00	913.00		-0.2%
Workers' Compensation	3601-3602	33,633.00	33,687.00		0.2%
OPEB, Allocated	3701-3702	40,121.00	39,969.00		-0.4%
OPEB, Active Employees	3751-3752	0.00	0.00		0.0%
Other Employee Benefits	3901-3902	35,970.00	31,968.00		-11.1%
TOTAL, EMPLOYEE BENEFITS		929,199.00	977,375.00		5.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00		0.0%
Books and Other Reference Materials	4200	3,866.00	7,545.00		95.2%
Materials and Supplies	4300	55,507.00	154,942.00		179.1%
Noncapitalized Equipment	4400	55,937.00	26,206.00		-53.2%
TOTAL, BOOKS AND SUPPLIES		115,310.00	188,693.00		63.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100	10,000.00	0.00		-100.0%
Travel and Conferences	5200	21,638.00	21,855.00		1.0%
Dues and Memberships	5300	1,440.00	1,500.00		4.2%
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	7,348.00	7,500.00		2.1%
Transfers of Direct Costs	5710	0.00	0.00		0.0%
Transfers of Direct Costs - Interfund	5750	65,796.00	258,884.00		293.5%
Professional/Consulting Services and Operating Expenditures	5800	1,342,689.00	1,265,884.00		-5.7%
Communications	5900	0.00	100.00		New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,448,911.00	1,555,723.00		7.4%
CAPITAL OUTLAY					
Land	6100	0.00	0.00		0.0%
Land Improvements	6170	0.00	0.00		0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00		0.0%
Equipment	6400	0.00	0.00		0.0%
Equipment Replacement	6500	0.00	0.00		0.0%
Lease Assets	6600	0.00	0.00		0.0%
Subscription Assets	6700	0.00	0.00		0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00		0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools	7141	0.00	0.00		0.0%
Payments to County Offices	7142	0.00	0.00		0.0%
Payments to JPAs	7143	0.00	0.00		0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211	0.00	0.00		0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		76,715.00	107,789.00	40.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			76,715.00	107,789.00	40.5%
TOTAL, EXPENDITURES			4,436,937.00	4,705,640.00	6.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		164,415.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			164,415.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(164,415.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		437,566.00	437,566.00	0.0%
3) Other State Revenue	8300-8599		3,867,518.00	3,958,154.00	2.3%
4) Other Local Revenue	8600-8799		163,111.00	154,844.00	-5.1%
5) TOTAL, REVENUES			4,468,195.00	4,550,564.00	1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,052,836.00	3,155,418.00	3.4%
2) Instruction - Related Services	2000-2999		1,211,721.00	1,153,958.00	-4.8%
3) Pupil Services	3000-3999		95,665.00	96,612.00	1.0%
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		76,715.00	107,789.00	40.5%
8) Plant Services	8000-8999		0.00	191,863.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,436,937.00	4,705,640.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			31,258.00	(155,076.00)	-596.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		164,415.00	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			(164,415.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(133,157.00)	(155,076.00)	16.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,950,263.00	1,817,106.00	-6.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,950,263.00	1,817,106.00	-6.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,950,263.00	1,817,106.00	-6.8%
2) Ending Balance, June 30 (E + F1e)			1,817,106.00	1,662,030.00	-8.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,109,185.00	899,265.00	-18.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		707,921.00	762,765.00	7.7%
Other Assignments	0000	9780	707,921.00		
Other Assignments	0000	9780		762,765.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	835,440.00	625,520.00
9010	Other Restricted Local	273,745.00	273,745.00
Total, Restricted Balance		1,109,185.00	899,265.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		18,482,180.00	13,472,383.00	-27.1%
3) Other State Revenue	8300-8599		6,626,922.00	6,626,922.00	0.0%
4) Other Local Revenue	8600-8799		5,642,187.00	4,935,723.00	-12.5%
5) TOTAL, REVENUES			30,751,289.00	25,035,028.00	-18.6%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		10,105,355.00	10,656,281.00	5.5%
2) Classified Salaries	2000-2999		5,421,890.00	5,993,068.00	10.5%
3) Employee Benefits	3000-3999		9,077,749.00	10,441,465.00	15.0%
4) Books and Supplies	4000-4999		2,601,919.00	2,337,025.00	-10.2%
5) Services and Other Operating Expenditures	5000-5999		3,916,032.00	325,970.00	-91.7%
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		1,148,213.00	1,428,808.00	24.4%
9) TOTAL, EXPENDITURES			32,271,158.00	31,182,617.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,519,869.00)	(6,147,589.00)	304.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		4,053,187.00	4,000,000.00	-1.3%
b) Transfers Out	7600-7629		633,609.00	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			3,419,578.00	4,000,000.00	17.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,899,709.00	(2,147,589.00)	-213.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		7,116,342.00	9,016,051.00	26.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,116,342.00	9,016,051.00	26.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,116,342.00	9,016,051.00	26.7%
2) Ending Balance, June 30 (E + F1e)			9,016,051.00	6,868,462.00	-23.8%
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		4,870,253.00	2,609,664.00	-46.4%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		4,145,798.00	4,258,798.00	2.7%
Other Assignments	0000	9780	4,145,798.00		
Other Assignments	0000	9780		4,258,798.00	
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		1,794,853.46		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		24,146.86		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			1,819,000.32		
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		4,610.67		
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) TOTAL, LIABILITIES			4,610.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,814,389.65		
FEDERAL REVENUE					
Child Nutrition Programs	8220		667,655.00	667,655.00	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	17,814,525.00	12,804,728.00	-28.1%
TOTAL, FEDERAL REVENUE			18,482,180.00	13,472,383.00	-27.1%
OTHER STATE REVENUE					
Child Nutrition Programs	8520		40,796.00	40,796.00	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	5,432,081.00	5,432,081.00	0.0%
All Other State Revenue	All Other	8590	1,154,045.00	1,154,045.00	0.0%
TOTAL, OTHER STATE REVENUE			6,626,922.00	6,626,922.00	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		108,256.00	108,500.00	0.2%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees	8673		5,098,240.00	4,395,504.00	-13.8%
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		435,691.00	431,719.00	-0.9%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,642,187.00	4,935,723.00	-12.5%
TOTAL, REVENUES			30,751,289.00	25,035,028.00	-18.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100		7,708,558.00	8,351,763.00	8.3%
Certificated Pupil Support Salaries	1200		530,134.00	427,645.00	-19.3%
Certificated Supervisors' and Administrators' Salaries	1300		522,613.00	530,423.00	1.5%
Other Certificated Salaries	1900		1,344,050.00	1,346,450.00	0.2%
TOTAL, CERTIFICATED SALARIES			10,105,355.00	10,656,281.00	5.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		2,289,753.00	2,696,288.00	17.8%
Classified Support Salaries	2200		1,857,748.00	1,839,663.00	-1.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	117,543.00	New
Clerical, Technical and Office Salaries	2400		1,274,366.00	1,339,574.00	5.1%
Other Classified Salaries	2900		23.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			5,421,890.00	5,993,068.00	10.5%
EMPLOYEE BENEFITS					
STRS	3101-3102		2,388,451.00	2,507,378.00	5.0%
PERS	3201-3202		1,836,068.00	2,085,468.00	13.6%
OASDI/Medicare/Alternative	3301-3302		676,396.00	728,702.00	7.7%
Health and Welfare Benefits	3401-3402		3,280,253.00	4,147,778.00	26.4%
Unemployment Insurance	3501-3502		7,546.00	8,202.00	8.7%
Workers' Compensation	3601-3602		278,165.00	302,241.00	8.7%
OPEB, Allocated	3701-3702		356,882.00	391,105.00	9.6%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		253,988.00	270,591.00	6.5%
TOTAL, EMPLOYEE BENEFITS			9,077,749.00	10,441,465.00	15.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		39,109.00	26,356.00	-32.6%
Materials and Supplies	4300		2,186,457.00	1,702,816.00	-22.1%
Noncapitalized Equipment	4400		281,615.00	119,120.00	-57.7%
Food	4700		94,738.00	488,733.00	415.9%
TOTAL, BOOKS AND SUPPLIES			2,601,919.00	2,337,025.00	-10.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		106,366.00	70,157.00	-34.0%
Dues and Memberships	5300		7,799.00	5,644.00	-27.6%
Insurance	5400-5450		5,692.00	2,500.00	-56.1%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		165,469.00	106,348.00	-35.7%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		3,314,231.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures	5800		311,549.00	136,476.00	-56.2%
Communications	5900		4,926.00	4,845.00	-1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,916,032.00	325,970.00	-91.7%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		1,148,213.00	1,428,808.00	24.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,148,213.00	1,428,808.00	24.4%
TOTAL, EXPENDITURES			32,271,158.00	31,182,617.00	-3.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund	8911		53,187.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Authorized Interfund Transfers In	8919		4,000,000.00	4,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,053,187.00	4,000,000.00	-1.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		633,609.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			633,609.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,419,578.00	4,000,000.00	17.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		18,482,180.00	13,472,383.00	-27.1%
3) Other State Revenue	8300-8599		6,626,922.00	6,626,922.00	0.0%
4) Other Local Revenue	8600-8799		5,642,187.00	4,935,723.00	-12.5%
5) TOTAL, REVENUES			30,751,289.00	25,035,028.00	-18.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		21,465,840.00	19,301,196.00	-10.1%
2) Instruction - Related Services	2000-2999		6,676,608.00	7,189,883.00	7.7%
3) Pupil Services	3000-3999		1,771,251.00	1,993,722.00	12.6%
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		1,148,213.00	1,428,808.00	24.4%
8) Plant Services	8000-8999		1,209,246.00	1,269,008.00	4.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,271,158.00	31,182,617.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,519,869.00)	(6,147,589.00)	304.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		4,053,187.00	4,000,000.00	-1.3%
b) Transfers Out	7600-7629		633,609.00	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			3,419,578.00	4,000,000.00	17.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,899,709.00	(2,147,589.00)	-213.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		7,116,342.00	9,016,051.00	26.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,116,342.00	9,016,051.00	26.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,116,342.00	9,016,051.00	26.7%
2) Ending Balance, June 30 (E + F1e)			9,016,051.00	6,868,462.00	-23.8%
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		4,870,253.00	2,609,664.00	-46.4%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		4,145,798.00	4,258,798.00	2.7%
Other Assignments	0000	9780	4,145,798.00		
Other Assignments	0000	9780		4,258,798.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	3,784.00	3,784.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	273,577.00	0.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	233,906.00	298,452.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	135,795.00	135,795.00
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	225,866.00	225,866.00
6130	Child Development: Center-Based Reserve Account	1,331,061.00	739,711.00
7810	Other Restricted State	298,988.00	597,976.00
9010	Other Restricted Local	2,367,276.00	608,080.00
Total, Restricted Balance		4,870,253.00	2,609,664.00

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

34 67447 0000000

Form 13

F8BR5B5H5A(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		17,446,294.00	14,867,555.00	-14.8%
3) Other State Revenue	8300-8599		10,049,603.00	10,063,843.00	0.1%
4) Other Local Revenue	8600-8799		732,905.00	2,399,044.00	227.3%
5) TOTAL, REVENUES			28,228,802.00	27,330,442.00	-3.2%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		6,923,007.00	7,502,000.00	8.4%
3) Employee Benefits	3000-3999		4,241,239.00	5,079,787.00	19.8%
4) Books and Supplies	4000-4999		13,520,811.00	12,625,300.00	-6.6%
5) Services and Other Operating Expenditures	5000-5999		1,050,304.00	1,206,182.00	14.8%
6) Capital Outlay	6000-6999		583,469.00	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		558,744.00	787,591.00	41.0%
9) TOTAL, EXPENDITURES			26,877,574.00	27,200,860.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,351,228.00	129,582.00	-90.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		1,632,439.00	0.00	-100.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,632,439.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,983,667.00	129,582.00	-95.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		13,371,627.00	16,355,294.00	22.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,371,627.00	16,355,294.00	22.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,371,627.00	16,355,294.00	22.3%
2) Ending Balance, June 30 (E + F1e)			16,355,294.00	16,484,876.00	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		689.00	0.00	-100.0%
Stores	9712		620,796.90	0.00	-100.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		15,733,808.10	16,484,876.00	4.8%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		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		11,923,496.69		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		62,832.25		
c) in Revolving Cash Account	9130		689.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		400.70		
2) Investments	9150		0.00		

Budget, July 1
 Cafeteria Special Revenue Fund
 Expenditures by Object

San Juan Unified
 Sacramento County

Attachment 1

34 67447 000000
 Form 13
 F8BR5B5H5A(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	9200		4,583,465.56		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		620,796.90		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			17,191,681.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		1.18		
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			1.18		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			17,191,679.92		
FEDERAL REVENUE					
Child Nutrition Programs	8220		15,872,427.00	13,293,688.00	-16.2%
Donated Food Commodities	8221		1,573,867.00	1,573,867.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			17,446,294.00	14,867,555.00	-14.8%
OTHER STATE REVENUE					
Child Nutrition Programs	8520		10,049,603.00	10,063,843.00	0.1%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,049,603.00	10,063,843.00	0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		478,982.00	2,049,494.00	327.9%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		196,681.00	200,000.00	1.7%
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		57,242.00	149,550.00	161.3%
TOTAL, OTHER LOCAL REVENUE			732,905.00	2,399,044.00	227.3%
TOTAL, REVENUES			28,228,802.00	27,330,442.00	-3.2%
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		5,439,359.00	6,007,478.00	10.4%
Classified Supervisors' and Administrators' Salaries	2300		1,112,602.00	1,110,779.00	-0.2%
Clerical, Technical and Office Salaries	2400		328,546.00	341,243.00	3.9%
Other Classified Salaries	2900		42,500.00	42,500.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,923,007.00	7,502,000.00	8.4%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		1,396,511.00	1,670,009.00	19.6%
OASDI/Medicare/Alternative	3301-3302		512,400.00	550,539.00	7.4%

**Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object**

San Juan Unified
Sacramento County

Attachment 1

34 67447 0000000

Form 13

F8BR5B5H5A(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits	3401-3402		1,815,016.00	2,304,800.00	27.0%
Unemployment Insurance	3501-3502		3,339.00	3,652.00	9.4%
Workers' Compensation	3601-3602		124,565.00	136,470.00	9.6%
OPEB, Allocated	3701-3702		255,473.00	274,494.00	7.4%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		133,935.00	139,823.00	4.4%
TOTAL, EMPLOYEE BENEFITS			4,241,239.00	5,079,787.00	19.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		1,195,070.00	1,550,000.00	29.7%
Noncapitalized Equipment	4400		352,541.00	105,000.00	-70.2%
Food	4700		11,973,200.00	10,970,300.00	-8.4%
TOTAL, BOOKS AND SUPPLIES			13,520,811.00	12,625,300.00	-6.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		3,000.00	27,000.00	800.0%
Dues and Memberships	5300		3,969.00	5,000.00	26.0%
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		409,000.00	445,000.00	8.8%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		426,878.00	477,182.00	11.8%
Professional/Consulting Services and Operating Expenditures	5800		195,616.00	239,000.00	22.2%
Communications	5900		11,841.00	13,000.00	9.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,050,304.00	1,206,182.00	14.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		176,251.00	0.00	-100.0%
Equipment Replacement	6500		407,218.00	0.00	-100.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			583,469.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		558,744.00	787,591.00	41.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			558,744.00	787,591.00	41.0%
TOTAL, EXPENDITURES			26,877,574.00	27,200,860.00	1.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund	8916		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		1,632,439.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,632,439.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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)			1,632,439.00	0.00	-100.0%

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Function

San Juan Unified
Sacramento County

Attachment 1

34 67447 0000000
Form 13
F8BR5B5H5A(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		17,446,294.00	14,867,555.00	-14.8%
3) Other State Revenue	8300-8599		10,049,603.00	10,063,843.00	0.1%
4) Other Local Revenue	8600-8799		732,905.00	2,399,044.00	227.3%
5) TOTAL, REVENUES			28,228,802.00	27,330,442.00	-3.2%
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		25,788,944.00	25,737,257.00	-0.2%
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		558,744.00	787,591.00	41.0%
8) Plant Services	8000-8999		529,886.00	676,012.00	27.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,877,574.00	27,200,860.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,351,228.00	129,582.00	-90.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		1,632,439.00	0.00	-100.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,632,439.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,983,667.00	129,582.00	-95.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		13,371,627.00	16,355,294.00	22.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,371,627.00	16,355,294.00	22.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,371,627.00	16,355,294.00	22.3%
2) Ending Balance, June 30 (E + F1e)			16,355,294.00	16,484,876.00	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		689.00	0.00	-100.0%
Stores	9712		620,796.90	0.00	-100.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		15,733,808.10	16,484,876.00	4.8%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	14,624,858.10	15,375,926.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,108,950.00	1,108,950.00
Total, Restricted Balance		15,733,808.10	16,484,876.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		37,170.00	40,000.00	7.6%
5) TOTAL, REVENUES			37,170.00	40,000.00	7.6%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		52,378.00	0.00	-100.0%
3) Employee Benefits	3000-3999		15,354.00	0.00	-100.0%
4) Books and Supplies	4000-4999		9,883.00	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999		706,029.00	700,000.00	-0.9%
6) Capital Outlay	6000-6999		2,868,926.00	2,500,000.00	-12.9%
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			3,652,570.00	3,200,000.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,615,400.00)	(3,160,000.00)	-12.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,615,400.00)	(1,160,000.00)	-28.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		3,338,312.00	1,722,912.00	-48.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,338,312.00	1,722,912.00	-48.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,338,312.00	1,722,912.00	-48.4%
2) Ending Balance, June 30 (E + F1e)			1,722,912.00	562,912.00	-67.3%
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		1,722,912.00	562,912.00	-67.3%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		3,630,756.45		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			3,630,756.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			3,630,756.45		
(G10 + H2) - (I6 + J2)					
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%
OTHER STATE REVENUE					
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		37,170.00	40,000.00	7.6%
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			37,170.00	40,000.00	7.6%
TOTAL, REVENUES			37,170.00	40,000.00	7.6%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Other Classified Salaries	2900		52,378.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			52,378.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		10,115.00	0.00	-100.0%
OASDI/Medicare/Alternative	3301-3302		2,789.00	0.00	-100.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		17.00	0.00	-100.0%
Workers' Compensation	3601-3602		625.00	0.00	-100.0%
OPEB, Allocated	3701-3702		1,351.00	0.00	-100.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		457.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			15,354.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%

Budget, July 1
 Deferred Maintenance Fund
 Expenditures by Object

San Juan Unified
 Sacramento County

Attachment 1

34 67447 000000
 Form 14
 F8BR5B5H5A(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies	4300		9,883.00	0.00	-100.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,883.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		202,529.00	700,000.00	245.6%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		500,000.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures	5800		3,500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			706,029.00	700,000.00	-0.9%
CAPITAL OUTLAY					
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		2,772,077.00	2,500,000.00	-9.8%
Equipment	6400		96,849.00	0.00	-100.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,868,926.00	2,500,000.00	-12.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,652,570.00	3,200,000.00	-12.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		2,000,000.00	2,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	2,000,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		37,170.00	40,000.00	7.6%
5) TOTAL, REVENUES			37,170.00	40,000.00	7.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,652,570.00	3,200,000.00	-12.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,652,570.00	3,200,000.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,615,400.00)	(3,160,000.00)	-12.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,615,400.00)	(1,160,000.00)	-28.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		3,338,312.00	1,722,912.00	-48.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,338,312.00	1,722,912.00	-48.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,338,312.00	1,722,912.00	-48.4%
2) Ending Balance, June 30 (E + F1e)			1,722,912.00	562,912.00	-67.3%
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		1,722,912.00	562,912.00	-67.3%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	1,722,912.00	562,912.00
Total, Restricted Balance		1,722,912.00	562,912.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		6,190,086.00	3,893,428.00	-37.1%
5) TOTAL, REVENUES			6,190,086.00	3,893,428.00	-37.1%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		1,774,415.00	1,250,348.00	-29.5%
3) Employee Benefits	3000-3999		820,828.00	722,064.00	-12.0%
4) Books and Supplies	4000-4999		626,438.00	7,000.00	-98.9%
5) Services and Other Operating Expenditures	5000-5999		(411,576.00)	2,348,831.00	-670.7%
6) Capital Outlay	6000-6999		141,395,175.00	89,046,902.00	-37.0%
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			144,205,280.00	93,375,145.00	-35.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(138,015,194.00)	(89,481,717.00)	-35.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		18,419,488.00	297,118.00	-98.4%
b) Transfers Out	7600-7629		16,594,115.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		125,000,000.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			126,825,373.00	297,118.00	-99.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,189,821.00)	(89,184,599.00)	697.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		128,181,463.00	116,991,642.00	-8.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,181,463.00	116,991,642.00	-8.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,181,463.00	116,991,642.00	-8.7%
2) Ending Balance, June 30 (E + F1e)			116,991,642.00	27,807,043.00	-76.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		114,069,260.00	23,340,236.00	-79.5%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		2,922,382.00	4,466,807.00	52.8%
Site Re-Use	0000	9780	2,922,382.00		
Site Re-Use	0000	9780		4,466,807.00	
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		91,684,406.54		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee	9135		85,589,909.04		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			177,274,315.58		
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		211,745.40		
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			211,745.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			177,062,570.18		
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					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions	8575		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll	8615		0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes	8621		0.00	0.00	0.0%
Other	8622		0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		84,022.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		1,831,311.00	1,992,428.00	8.8%
Interest	8660		3,058,266.00	1,901,000.00	-37.8%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		1,216,487.00	0.00	-100.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,190,086.00	3,893,428.00	-37.1%
TOTAL, REVENUES			6,190,086.00	3,893,428.00	-37.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries	2200		22,054.00	53,592.00	143.0%
Classified Supervisors' and Administrators' Salaries	2300		736,166.00	755,637.00	2.6%
Clerical, Technical and Office Salaries	2400		396,896.00	441,119.00	11.1%
Other Classified Salaries	2900		619,299.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,774,415.00	1,250,348.00	-29.5%
EMPLOYEE BENEFITS					
STRS	3101-3102		7,743.00	7,777.00	0.4%
PERS	3201-3202		426,917.00	336,277.00	-21.2%
OASDI/Medicare/Alternative	3301-3302		125,267.00	89,665.00	-28.4%
Health and Welfare Benefits	3401-3402		139,356.00	199,770.00	43.4%
Unemployment Insurance	3501-3502		855.00	614.00	-28.2%
Workers' Compensation	3601-3602		31,042.00	22,431.00	-27.7%
OPEB, Allocated	3701-3702		63,241.00	45,925.00	-27.4%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		26,407.00	19,605.00	-25.8%
TOTAL, EMPLOYEE BENEFITS			820,828.00	722,064.00	-12.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		71,968.00	5,000.00	-93.1%
Noncapitalized Equipment	4400		554,470.00	2,000.00	-99.6%
TOTAL, BOOKS AND SUPPLIES			626,438.00	7,000.00	-98.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		14,000.00	14,000.00	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		159,367.00	95,000.00	-40.4%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		(3,463,138.00)	640,931.00	-118.5%
Professional/Consulting Services and Operating Expenditures	5800		2,878,063.00	1,598,900.00	-44.4%
Communications	5900		132.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(411,576.00)	2,348,831.00	-670.7%
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		120,252,296.00	89,046,902.00	-25.9%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		21,142,879.00	0.00	-100.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			141,395,175.00	89,046,902.00	-37.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435		0.00	0.00	0.0%
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			144,205,280.00	93,375,145.00	-35.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		18,419,488.00	297,118.00	-98.4%
(a) TOTAL, INTERFUND TRANSFERS IN			18,419,488.00	297,118.00	-98.4%
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		16,594,115.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,594,115.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds	8951		125,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
County School Bldg Aid	8961		0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			125,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			126,825,373.00	297,118.00	-99.8%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		6,190,086.00	3,893,428.00	-37.1%
5) TOTAL, REVENUES			6,190,086.00	3,893,428.00	-37.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		143,379,975.00	93,365,545.00	-34.9%
9) Other Outgo	9000-9999	Except 7600-7699	825,305.00	9,600.00	-98.8%
10) TOTAL, EXPENDITURES			144,205,280.00	93,375,145.00	-35.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(138,015,194.00)	(89,481,717.00)	-35.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		18,419,488.00	297,118.00	-98.4%
b) Transfers Out	7600-7629		16,594,115.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		125,000,000.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			126,825,373.00	297,118.00	-99.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,189,821.00)	(89,184,599.00)	697.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		128,181,463.00	116,991,642.00	-8.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,181,463.00	116,991,642.00	-8.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,181,463.00	116,991,642.00	-8.7%
2) Ending Balance, June 30 (E + F1e)			116,991,642.00	27,807,043.00	-76.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		114,069,260.00	23,340,236.00	-79.5%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		2,922,382.00	4,466,807.00	52.8%
Site Re-Use	0000	9780	2,922,382.00		
Site Re-Use	0000	9780		4,466,807.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	114,069,260.00	23,340,236.00
Total, Restricted Balance		114,069,260.00	23,340,236.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		1,541,327.00	1,220,000.00	-20.8%
5) TOTAL, REVENUES			1,541,327.00	1,220,000.00	-20.8%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		99,250.00	15,000.00	-84.9%
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		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			99,250.00	15,000.00	-84.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,442,077.00	1,205,000.00	-16.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,442,077.00	1,205,000.00	-16.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		4,481,127.00	5,923,204.00	32.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,481,127.00	5,923,204.00	32.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,481,127.00	5,923,204.00	32.2%
2) Ending Balance, June 30 (E + F1e)			5,923,204.00	7,128,204.00	20.3%
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		5,923,204.00	7,128,204.00	20.3%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		5,737,331.43		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		35,153.28		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			5,772,484.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,772,484.71		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions	8575		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll	8615		0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes	8621		0.00	0.00	0.0%
Other	8622		0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		163,327.00	120,000.00	-26.5%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees	8681		1,378,000.00	1,100,000.00	-20.2%
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			1,541,327.00	1,220,000.00	-20.8%
TOTAL, REVENUES			1,541,327.00	1,220,000.00	-20.8%
CERTIFICATED SALARIES					
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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					
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%
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		99,250.00	15,000.00	-84.9%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			99,250.00	15,000.00	-84.9%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			99,250.00	15,000.00	-84.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		1,541,327.00	1,220,000.00	-20.8%
5) TOTAL, REVENUES			1,541,327.00	1,220,000.00	-20.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		99,250.00	15,000.00	-84.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			99,250.00	15,000.00	-84.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,442,077.00	1,205,000.00	-16.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,442,077.00	1,205,000.00	-16.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		4,481,127.00	5,923,204.00	32.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,481,127.00	5,923,204.00	32.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,481,127.00	5,923,204.00	32.2%
2) Ending Balance, June 30 (E + F1e)			5,923,204.00	7,128,204.00	20.3%
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		5,923,204.00	7,128,204.00	20.3%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	5,923,204.00	7,128,204.00
Total, Restricted Balance		5,923,204.00	7,128,204.00

**Budget, July 1
County School Facilities Fund
Expenditures by Object**

San Juan Unified
Sacramento County

34 67447 0000000
Form 35
F8BR5B5H5A(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		319,428.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			319,428.00	0.00	-100.0%
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)			319,428.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		319,428.00	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			(319,428.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Budget, July 1
 County School Facilities Fund
 Expenditures by Object

Attachment 1
 34 67447 0000000
 Form 35
 F8BR5B5H5A(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments	8545		319,428.00	0.00	-100.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			319,428.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			319,428.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Budget, July 1
 County School Facilities Fund
 Expenditures by Object

Attachment 1
 34 67447 0000000
 Form 35
 F8BR5B5H5A(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds	8913		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		319,428.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			319,428.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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)			(319,428.00)	0.00	-100.0%

**Budget, July 1
County School Facilities Fund
Expenditures by Function**

San Juan Unified
Sacramento County

Attachment 1

34 67447 000000
Form 35
F8BR5B5H5A(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		319,428.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			319,428.00	0.00	-100.0%
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)			319,428.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		319,428.00	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			(319,428.00)	0.00	-100.0%
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	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

**Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Object**

San Juan Unified
Sacramento County

34 67447 0000000
Form 51
F8BR5B5H5A(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		4,624,876.00	4,624,876.00	0.0%
4) Other Local Revenue	8600-8799		76,738,603.00	76,738,603.00	0.0%
5) TOTAL, REVENUES			81,363,479.00	81,363,479.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		89,117,333.00	89,117,333.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			89,117,333.00	89,117,333.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,753,854.00)	(7,753,854.00)	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)			(7,753,854.00)	(7,753,854.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		103,067,182.00	95,313,328.00	-7.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,067,182.00	95,313,328.00	-7.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,067,182.00	95,313,328.00	-7.5%
2) Ending Balance, June 30 (E + F1e)			95,313,328.00	87,559,474.00	-8.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		95,313,328.00	87,559,474.00	-8.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		111,519,362.07		
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		

**Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Object**

San Juan Unified
Sacramento County

Attachment 1

34 67447 0000000
Form 51
F8BR5B5H5A(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150		6,450,137.07		
3) Accounts Receivable	9200		972,238.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			118,941,737.14		
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		15,715,445.13		
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		159,110.44		
6) TOTAL, LIABILITIES			15,874,555.57		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			103,067,181.57		
FEDERAL REVENUE					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions	8571		709,774.00	709,774.00	0.0%
Other Subventions/In-Lieu Taxes	8572		3,915,102.00	3,915,102.00	0.0%
TOTAL, OTHER STATE REVENUE			4,624,876.00	4,624,876.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll	8611		75,556,343.00	75,556,343.00	0.0%
Unsecured Roll	8612		1,182,260.00	1,182,260.00	0.0%
Prior Years' Taxes	8613		0.00	0.00	0.0%
Supplemental Taxes	8614		0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			76,738,603.00	76,738,603.00	0.0%
TOTAL, REVENUES			81,363,479.00	81,363,479.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions	7433		0.00	0.00	0.0%
Bond Interest and Other Service Charges	7434		26,260.00	26,260.00	0.0%
Debt Service - Interest	7438		24,266,318.00	24,266,318.00	0.0%
Other Debt Service - Principal	7439		64,824,755.00	64,824,755.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			89,117,333.00	89,117,333.00	0.0%
TOTAL, EXPENDITURES			89,117,333.00	89,117,333.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%

Budget, July 1
 Bond Interest and Redemption Fund
 Expenditures by Object

San Juan Unified
 Sacramento County

Attachment 1
 34 67447 0000000
 Form 51
 F8BR5B5H5A(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund	7614		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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Budget, July 1
 Bond Interest and Redemption Fund
 Expenditures by Function

San Juan Unified
 Sacramento County

Attachment 1
 34 67447 0000000
 Form 51
 F8BR5B5H5A(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		4,624,876.00	4,624,876.00	0.0%
4) Other Local Revenue	8600-8799		76,738,603.00	76,738,603.00	0.0%
5) TOTAL, REVENUES			81,363,479.00	81,363,479.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	89,117,333.00	89,117,333.00	0.0%
10) TOTAL, EXPENDITURES			89,117,333.00	89,117,333.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(7,753,854.00)	(7,753,854.00)	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)			(7,753,854.00)	(7,753,854.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		103,067,182.00	95,313,328.00	-7.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,067,182.00	95,313,328.00	-7.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,067,182.00	95,313,328.00	-7.5%
2) Ending Balance, June 30 (E + F1e)			95,313,328.00	87,559,474.00	-8.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		95,313,328.00	87,559,474.00	-8.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	95,313,328.00	87,559,474.00
Total, Restricted Balance		95,313,328.00	87,559,474.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		25,863,180.00	25,503,180.00	-1.4%
5) TOTAL, REVENUES			25,863,180.00	25,503,180.00	-1.4%
B. EXPENSES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		452,175.00	409,248.00	-9.5%
3) Employee Benefits	3000-3999		245,345.00	252,135.00	2.8%
4) Books and Supplies	4000-4999		25,051.00	25,051.00	0.0%
5) Services and Other Operating Expenses	5000-5999		28,015,294.00	28,127,493.00	0.4%
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			28,737,865.00	28,813,927.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,874,685.00)	(3,310,747.00)	15.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,874,685.00)	(3,310,747.00)	15.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		47,860,852.00	44,986,167.00	-6.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,860,852.00	44,986,167.00	-6.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			47,860,852.00	44,986,167.00	-6.0%
2) Ending Net Position, June 30 (E + F1e)			44,986,167.00	41,675,420.00	-7.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		39,106,665.00	34,945,918.00	-10.6%
c) Unrestricted Net Position	9790		5,879,502.00	6,729,502.00	14.5%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		54,965,347.92		
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		4,986.95		
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		692,153.36		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) Fixed Assets					
a) Land	9410		0.00		
b) Land Improvements	9420		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements	9425		0.00		
d) Buildings	9430		0.00		
e) Accumulated Depreciation - Buildings	9435		0.00		
f) Equipment	9440		0.00		
g) Accumulated Depreciation - Equipment	9445		0.00		
h) Work in Progress	9450		0.00		
i) Lease Assets	9460		0.00		
j) Accumulated Amortization-Lease Assets	9465		0.00		
k) Subscription Assets	9470		0.00		
l) Accumulated Amortization-Subscription Assets	9475		0.00		
11) TOTAL, ASSETS			55,662,488.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		7,212,584.57		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) Long-Term Liabilities					
a) Subscription Liability	9660		0.00		
b) Net Pension Liability	9663		0.00		
c) Total/Net OPEB Liability	9664		0.00		
d) Compensated Absences	9665		0.00		
e) COPs Payable	9666		0.00		
f) Leases Payable	9667		0.00		
g) Lease Revenue Bonds Payable	9668		0.00		
h) Other General Long-Term Liabilities	9669		0.00		
7) TOTAL, LIABILITIES			7,212,584.57		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			48,449,903.66		
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	0.0%
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		1,200,000.00	850,000.00	-29.2%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions	8674		24,643,180.00	24,643,180.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		20,000.00	10,000.00	-50.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,863,180.00	25,503,180.00	-1.4%
TOTAL, REVENUES			25,863,180.00	25,503,180.00	-1.4%
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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300		127,050.00	129,541.00	2.0%
Clerical, Technical and Office Salaries	2400		325,125.00	279,707.00	-14.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			452,175.00	409,248.00	-9.5%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		110,235.00	113,771.00	3.2%
OASDI/Medicare/Alternative	3301-3302		30,400.00	30,108.00	-1.0%
Health and Welfare Benefits	3401-3402		74,496.00	78,222.00	5.0%
Unemployment Insurance	3501-3502		199.00	197.00	-1.0%
Workers' Compensation	3601-3602		7,424.00	7,353.00	-1.0%
OPEB, Allocated	3701-3702		15,345.00	15,199.00	-1.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		7,246.00	7,285.00	0.5%
TOTAL, EMPLOYEE BENEFITS			245,345.00	252,135.00	2.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		24,396.00	24,396.00	0.0%
Noncapitalized Equipment	4400		655.00	655.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,051.00	25,051.00	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		4,985,688.00	5,097,887.00	2.3%
Professional/Consulting Services and					
Operating Expenditures	5800		23,021,606.00	23,021,606.00	0.0%
Communications	5900		8,000.00	8,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			28,015,294.00	28,127,493.00	0.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense	6900		0.00	0.00	0.0%
Amortization Expense-Lease Assets	6910		0.00	0.00	0.0%
Amortization Expense-Subscription Assets	6920		0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			28,737,865.00	28,813,927.00	0.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		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			0.00	0.00	0.0%
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		25,863,180.00	25,503,180.00	-1.4%
5) TOTAL, REVENUES			25,863,180.00	25,503,180.00	-1.4%
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		28,737,865.00	28,813,927.00	0.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			28,737,865.00	28,813,927.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,874,685.00)	(3,310,747.00)	15.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,874,685.00)	(3,310,747.00)	15.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		47,860,852.00	44,986,167.00	-6.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,860,852.00	44,986,167.00	-6.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			47,860,852.00	44,986,167.00	-6.0%
2) Ending Net Position, June 30 (E + F1e)			44,986,167.00	41,675,420.00	-7.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		39,106,665.00	34,945,918.00	-10.6%
c) Unrestricted Net Position	9790		5,879,502.00	6,729,502.00	14.5%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	39,106,665.00	34,945,918.00
Total, Restricted Net Position		39,106,665.00	34,945,918.00

San Juan Unified
Sacramento County

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA <small>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)</small>	35,438.75	35,438.75	35,701.95	35,777.90	35,777.90	35,777.90
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA <small>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)</small>						
3. Total Basic Aid Open Enrollment Regular ADA <small>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)</small>						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	35,438.75	35,438.75	35,701.95	35,777.90	35,777.90	35,777.90
5. District Funded County Program ADA						
a. County Community Schools	113.38	113.38	113.38	113.38	113.38	113.38
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	113.38	113.38	113.38	113.38	113.38	113.38
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	35,552.13	35,552.13	35,815.33	35,891.28	35,891.28	35,891.28
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

San Juan Unified
Sacramento County

2024-25 Budget, July 1
AVERAGE DAILY ATTENDANCE

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	261.62	261.62	261.62	245.00	245.00	245.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	261.62	261.62	261.62	245.00	245.00	245.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	261.62	261.62	261.62	245.00	245.00	245.00

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SAN JUAN UNIFIED SCHOOL DISTRICT
2024-25 PROJECTED
CASHFLOW WORKSHEET

Attachment 1

		BEG. BAL.							
	Object	(Ref. Only)	July	August	September	October	November	December	January
ESTIMATE THROUGH THE MONTH OF	June		208,464,867.52	225,875,777.05	194,117,398.84	196,322,461.38	226,929,824.82	215,682,032.16	242,192,117.90
A. BEGINNING CASH									
B. RECEIPTS									
Revenue Limit Sources			12,003,989.00	12,003,989.00	52,972,886.00	21,607,181.00	21,607,181.00	52,972,886.00	21,607,181.00
Principal Apportionment	8010-8019		0.00	0.00	0.00	6,974.87	1,700,000.00	8,300,000.00	73,399,177.06
Property Taxes	8020-8079		0.00	173,574.70	0.00	(3,947,840.08)	(741,763.05)	1,953,496.11	(2,507,560.33)
Miscellaneous Funds	8080-8099		1,000,102.83	99,602.98	325,563.00	9,979,554.25	(162,025.45)	7,641,591.55	(2,645,147.45)
Federal	8100-8299		2,855,259.72	2,821,280.11	8,147,375.05	17,734,547.05	390,579.59	4,304,443.23	10,151,402.96
Other State	8300-8599		442,620.51	1,384,423.82	434,251.75	919,983.84	214,735.98	1,293,068.55	1,790,072.01
Other Local	8600-8799		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			16,301,972.06	16,482,870.61	61,880,075.80	46,300,400.93	23,008,708.07	76,465,485.44	101,795,125.25
C. DISBURSEMENTS									
Certificated Salaries	1000-1999		2,695,901.65	23,015,760.33	25,407,581.88	26,785,064.91	24,286,558.48	22,946,653.92	23,939,133.08
Classified Salaries	2000-2999		4,675,875.09	10,106,276.74	9,732,247.13	9,848,349.64	9,220,426.77	9,216,652.71	8,908,926.06
Employee Benefits	3000-3999		2,453,140.08	9,432,255.11	16,148,304.57	16,402,553.27	16,193,487.14	16,291,048.69	16,458,974.95
Books and Supplies	4000-4999		18,732.49	1,247,396.99	3,995,637.26	2,271,350.21	1,285,965.71	929,105.64	1,305,582.45
Services	5000-5999		286,840.25	5,120,356.45	5,778,632.09	7,191,963.11	5,711,167.03	2,990,933.21	6,067,048.85
Equipment	6000-6599		0.00	291,713.58	152,226.00	13,446.33	29,869.59	0.00	29,031.12
Other Outgo	7000-7499		0.00	(313,830.83)	(78,417.46)	(57,151.31)	(133,306.45)	16,563.32	112,552.16
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	239,257.20	1,702,120.66	138,120.20	938,553.74
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			10,130,489.56	48,899,928.37	61,136,211.47	62,694,833.36	58,296,288.93	52,529,077.69	57,759,802.41
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	12,737,134.93	(1,645.10)	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	28,844,711.53	(264,544.25)	90,622.20	452,327.55	5,761,248.72	9,165,975.62	600,239.10	7,840,735.60
Due From Other Funds	9310	4,666,682.02	0.00	0.00	4,666,682.02	(1,260.72)	0.00	0.00	(105,131.05)
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL ASSETS		46,248,528.48	(266,189.35)	90,622.20	5,119,009.57	5,759,988.00	9,165,975.62	600,239.10	7,735,604.55
Liabilities									
Accounts Payable	9500-9599	(140,798,701.27)	(11,505,616.38)	(568,057.35)	3,657,811.36	(14,709,798.45)	(15,766,390.01)	(1,973,438.89)	(1,769,929.99)
Due To Other Funds	9610	(12,586,695.84)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	9650	(26,722,330.75)	0.00	0.00	0.00	(26,532,009.42)	892,577.43	0.00	164,558.11
SUB TOTAL LIABILITIES		(180,107,727.86)	(11,505,616.38)	(568,057.35)	3,657,811.36	(41,241,807.87)	(14,873,812.58)	(1,973,438.89)	(1,605,371.88)
Non-operating									
Suspense Clearing		798.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BLANCE SHEET TRANSACTIONS		226,357,055.25	11,239,427.03	658,679.55	1,461,198.21	47,001,795.87	24,039,768.20	2,573,677.99	9,340,976.43
E. NET CHANGE (B - C + D)			17,410,909.53	(31,758,378.21)	2,205,062.54	30,607,363.44	(11,247,792.66)	26,510,085.74	53,376,299.27
F. ENDING CASH (A + E)			225,875,777.05	194,117,398.84	196,322,461.38	226,929,824.82	215,682,032.16	242,192,117.90	295,568,417.17
G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS									

SAN JUAN UNIFIED SCHOOL DISTRICT
2024-25 PROJECTED
CASHFLOW WORKSHEET

Attachment 1

	Object	February	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATE THROUGH THE MONTH OF	June	295,568,417.17	278,551,324.62	284,527,320.57	310,292,036.82	271,204,035.56				
A. BEGINNING CASH										
B. RECEIPTS										
Revenue Limit Sources		21,607,180.00	52,972,885.00	21,607,180.00	21,607,180.00	52,972,887.00	0.00		365,542,605.00	365,542,605.00
Principal Apportionment	8010-8019	7,953,494.15	275,049.19	48,517,205.83	1,740,724.04	4,960,078.86	0.00		146,852,704.00	146,852,704.00
Property Taxes	8020-8079	1,477,716.33	(7,455,667.67)	(7,087,168.45)	(5,131,683.57)	(9,531,068.99)	0.00		(32,797,965.00)	(32,797,965.00)
Miscellaneous Funds	8080-8099	284,091.39	47,457.65	11,143,258.06	416,886.73	13,836,636.63	7,370,372.83		49,337,945.00	49,337,945.00
Federal	8100-8299	8,576,066.38	8,451,000.17	11,488,144.83	10,331,457.82	20,049,317.91	8,226,441.18		113,527,316.00	113,527,316.00
Other State	8300-8599	443,762.35	473,611.14	2,528,621.03	677,581.98	1,907,588.75	2,023,228.29		14,533,550.00	14,533,550.00
Other Local	8600-8799	0.00	0.00	0.00	0.00	0.00	1,500.00		1,500.00	1,500.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00				
TOTAL RECEIPTS		40,342,310.60	54,764,335.48	88,197,241.30	29,642,147.00	84,195,440.16	17,621,542.30	0.00	656,997,655.00	656,997,655.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	23,361,483.49	24,133,034.49	24,159,888.37	25,161,892.52	23,357,953.84	1,718,033.04		270,968,940.00	270,968,940.00
Classified Salaries	2000-2999	8,715,804.47	9,273,951.54	9,067,498.10	10,317,314.36	9,280,267.90	3,354,265.49		111,717,856.00	111,717,856.00
Employee Benefits	3000-3999	16,334,887.00	17,622,378.64	17,645,854.34	19,313,835.72	42,400,914.20	4,887,619.29		211,585,253.00	211,585,253.00
Books and Supplies	4000-4999	(2,823.75)	2,739,367.42	920,086.83	2,220,367.79	7,536,381.97	7,399,375.99		31,866,527.00	31,866,527.00
Services	5000-5999	5,856,673.85	5,304,492.14	3,797,069.06	7,177,266.13	3,648,920.88	4,799,474.95		63,730,838.00	63,730,838.00
Equipment	6000-6599	20,545.76	218,237.64	117,765.62	790,039.08	2,138,242.73	2,353,269.55		6,154,387.00	6,154,387.00
Other Outgo	7000-7499	(18,345.44)	(205,747.64)	(164,693.47)	(110,935.32)	164,903.95	439,076.49		(349,332.00)	(349,332.00)
Interfund Transfers Out	7600-7629	132.90	286,082.01	92,451.66	0.00	2,603,281.63	0.00		6,000,000.00	6,000,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		54,268,358.28	59,371,796.24	55,635,920.51	64,869,780.28	91,130,867.10	24,951,114.80		701,674,469.00	701,674,469.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	1,216.30	(1,387.99)	0.00		(1,816.79)	
Accounts Receivable	9200-9299	2,824,025.34	880,078.85	(965,557.55)	903,361.01	(3,315,339.11)	(17,621,542.30)		6,351,630.78	
Due From Other Funds	9310	(82,181.01)	48,516.07	140,056.71	0.00	(4,193,422.28)	0.00		473,259.74	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
SUB TOTAL ASSETS		2,741,844.33	928,594.92	(825,500.84)	904,577.31	(7,510,149.38)	(17,621,542.30)		6,823,073.73	
Liabilities										
Accounts Payable	9500-9599	5,832,889.20	(9,654,861.79)	5,888,824.64	6,567,482.82	977,609.24	(24,951,114.80)		(57,974,590.40)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Revenues	9650	0.00	0.00	82,279.06	(1,802,537.53)	(371,133.95)	0.00		(27,566,266.30)	
SUB TOTAL LIABILITIES		5,832,889.20	(9,654,861.79)	5,971,103.70	4,764,945.29	606,475.29	(24,951,114.80)		(85,540,856.70)	
Non-operating										
Suspense Clearing		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BLANCE SHEET TRANSACTIONS		(3,091,044.87)	10,583,456.71	(6,796,604.54)	(3,860,367.98)	(8,116,624.67)	7,329,572.50	0.00	92,363,930.43	
E. NET CHANGE (B - C + D)		(17,017,092.55)	5,975,995.95	25,764,716.25	(39,088,001.26)	(15,052,051.61)	0.00	0.00	47,687,116.43	(44,676,814.00)
F. ENDING CASH (A + E)		278,551,324.62	284,527,320.57	310,292,036.82	271,204,035.56	256,151,983.95				
G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS									256,151,983.95	

**SAN JUAN UNIFIED SCHOOL DISTRICT
2025-26 PROJECTED
CASHFLOW WORKSHEET**

Attachment 1

		BEG. BAL.							
	Object	(Ref. Only)	July	August	September	October	November	December	January
ESTIMATE THROUGH THE MONTH OF	June	256,151,983.95	278,026,306.62	245,816,221.85	247,278,093.75	302,350,619.89	300,787,272.72	332,902,397.37	
A. BEGINNING CASH									
B. RECEIPTS									
Revenue Limit Sources		12,632,920.00	12,632,920.00	55,023,951.00	22,739,255.00	22,739,255.00	55,023,951.00	22,739,255.00	
Principal Apportionment	8010-8019	0.00	0.00	0.00	6,975.67	1,700,196.11	8,300,957.49	73,407,644.43	
Property Taxes	8020-8079	0.00	172,576.81	0.00	(3,947,840.08)	(741,416.39)	1,941,997.97	(2,507,585.60)	
Miscellaneous Funds	8080-8099	617,812.69	61,529.66	201,626.59	5,464,350.98	761,498.06	7,291,544.13	(3,594,495.87)	
Federal	8100-8299	2,775,404.02	2,743,959.18	8,346,638.58	15,235,119.71	3,333,289.45	4,658,638.56	10,365,986.69	
Other State	8300-8599	333,567.67	1,043,329.48	327,260.80	693,318.22	161,829.33	974,482.32	1,349,034.07	
Other Local	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS		16,359,704.38	16,654,315.13	63,899,476.97	40,191,179.50	27,954,651.56	78,191,571.47	101,759,838.72	
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,880,699.33	24,593,436.21	27,149,211.47	28,621,117.70	23,592,131.42	21,290,538.84	23,254,639.98	
Classified Salaries	2000-2999	4,573,582.84	9,885,185.76	9,519,338.65	9,632,901.23	8,198,831.98	8,195,476.07	7,921,844.59	
Employee Benefits	3000-3999	2,388,777.91	9,184,784.38	15,724,627.23	15,972,205.30	15,436,734.57	15,529,736.88	15,689,815.63	
Books and Supplies	4000-4999	18,775.42	1,250,255.97	4,004,795.07	2,276,556.04	1,288,913.08	931,235.11	1,308,574.78	
Services	5000-5999	253,587.03	4,526,756.60	5,108,718.74	6,358,203.15	5,049,074.87	2,644,196.12	5,363,699.52	
Equipment	6000-6599	0.00	157,671.89	82,278.52	7,267.77	16,144.59	0.00	15,691.39	
Other Outgo	7000-7499	0.00	(252,474.57)	(63,086.26)	(45,977.80)	(107,244.05)	13,325.07	90,547.38	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	299,071.50	2,127,650.83	172,650.25	1,173,192.18	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS		10,115,422.53	49,345,616.24	61,525,883.42	63,121,344.89	55,602,237.29	48,777,158.34	54,818,005.45	
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	12,738,951.72	171.69	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	20,294,540.70	(613,244.05)	(320,741.55)	58,790.10	3,335,246.95	5,639,300.20	(85,301.00)	4,629,869.26
Due From Other Funds	9310	4,193,422.28	0.00	0.00	4,193,422.28	(1,132.87)	0.00	0.00	(94,469.45)
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL ASSETS		37,226,914.70	(613,072.36)	(320,741.55)	4,252,212.38	3,334,114.08	5,639,300.20	(85,301.00)	4,535,399.81
Liabilities									
Accounts Payable	9500-9599	(198,773,291.67)	(16,243,113.18)	(801,957.89)	5,163,934.03	(20,766,633.72)	(22,258,282.30)	(2,786,012.52)	(2,498,707.78)
Due To Other Funds	9610	(12,586,695.84)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	9650	(54,288,597.05)	0.00	0.00	0.00	(53,901,943.73)	1,813,343.94	0.00	334,313.24
SUB TOTAL LIABILITIES		(265,648,584.56)	(16,243,113.18)	(801,957.89)	5,163,934.03	(74,668,577.45)	(20,444,938.36)	(2,786,012.52)	(2,164,394.54)
Non-operating									
Suspense Clearing		798.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BLANCE SHEET TRANSACTIONS		302,876,298.17	15,630,040.82	481,216.34	(911,721.65)	78,002,691.53	26,084,238.56	2,700,711.52	6,699,794.35
E. NET CHANGE (B - C + D)			21,874,322.67	(32,210,084.77)	1,461,871.90	55,072,526.14	(1,563,347.17)	32,115,124.65	53,641,627.62
F. ENDING CASH (A + E)			278,026,306.62	245,816,221.85	247,278,093.75	302,350,619.89	300,787,272.72	332,902,397.37	386,544,024.99
G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS									

**SAN JUAN UNIFIED SCHOOL DISTRICT
2025-26 PROJECTED
CASHFLOW WORKSHEET**

Attachment 1

	Object	February	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATE THROUGH THE MONTH OF	June	386,544,024.99	369,659,725.54	383,619,971.70	404,202,016.09	369,894,657.40				
A. BEGINNING CASH										
B. RECEIPTS										
Revenue Limit Sources		22,739,255.00	55,023,951.00	22,739,255.00	22,739,255.00	55,023,953.00	0.00		381,797,176.00	381,797,176.00
Principal Apportionment	8010-8019	7,954,411.67	275,080.92	48,522,802.80	1,740,924.85	4,960,651.06	0.00		146,869,645.00	146,869,645.00
Property Taxes	8020-8079	1,469,220.83	(7,455,016.43)	(7,088,318.26)	(5,133,924.72)	(9,522,600.13)	0.00		(32,812,906.00)	(32,812,906.00)
Miscellaneous Funds	8080-8099	(471,522.11)	29,316.92	6,908,039.20	280,067.54	12,293,347.79	5,231,013.42		35,074,129.00	35,074,129.00
Federal	8100-8299	8,907,681.80	8,474,411.56	11,602,528.53	10,347,990.12	18,889,602.53	8,639,973.27		114,321,224.00	114,321,224.00
Other State	8300-8599	335,959.37	358,882.86	1,920,931.23	510,639.33	1,566,993.51	1,525,254.81		11,101,483.00	11,101,483.00
Other Local	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00				
TOTAL RECEIPTS		40,935,006.56	56,706,626.83	84,605,238.50	30,484,952.12	83,211,947.76	15,396,241.50	0.00	656,350,751.00	656,350,751.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	22,693,507.16	23,442,997.15	23,469,083.20	24,442,436.98	16,690,078.43	1,101,230.60		263,221,108.47	263,221,108.47
Classified Salaries	2000-2999	7,750,120.27	8,246,426.37	8,062,847.33	9,174,187.82	8,172,042.90	7,077.02		99,339,862.83	99,339,862.83
Employee Benefits	3000-3999	15,571,526.55	17,298,851.24	17,821,229.88	18,911,263.30	40,419,438.53	1,748,478.79		201,697,470.19	201,697,470.19
Books and Supplies	4000-4999	(2,830.22)	2,745,645.92	922,195.63	2,225,456.77	7,553,655.00	7,416,335.01		31,939,563.58	31,939,563.58
Services	5000-5999	5,177,713.17	4,689,545.55	3,356,877.13	6,345,209.98	3,225,903.68	4,243,074.71		56,342,560.25	56,342,560.25
Equipment	6000-6599	11,105.03	117,957.97	63,652.60	427,018.03	1,155,725.35	1,271,947.86		3,326,461.00	3,326,461.00
Other Outgo	7000-7499	(14,758.77)	(165,522.45)	(132,494.67)	(89,246.64)	132,664.00	353,233.76		(281,035.00)	(281,035.00)
Interfund Transfers Out	7600-7629	166.13	357,602.51	115,564.56	0.00	3,254,102.04	0.00		7,500,000.00	7,500,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		51,186,549.32	56,733,504.26	53,678,955.66	61,436,326.24	80,603,609.93	16,141,377.75		663,085,991.32	663,085,991.32
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	1,216.30	(1,198.38)	0.00		189.61	
Accounts Receivable	9200-9299	1,675,701.51	313,226.79	(1,989,356.52)	2,252,474.64	9,260,636.38	(15,396,241.50)		8,760,361.21	
Due From Other Funds	9310	(73,846.83)	43,595.94	125,853.21	0.00	(3,768,156.98)	0.00		425,265.30	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
SUB TOTAL ASSETS		1,601,854.68	356,822.73	(1,863,503.31)	2,253,690.94	5,491,281.02	(15,396,241.50)		9,185,816.12	
Liabilities										
Accounts Payable	9500-9599	8,234,611.37	(13,630,300.86)	8,313,578.51	9,271,677.70	1,380,144.88	(16,141,377.75)		(62,762,439.51)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Revenues	9650	0.00	0.00	167,156.63	(3,662,002.19)	(753,988.93)	0.00		(56,003,121.04)	
SUB TOTAL LIABILITIES		8,234,611.37	(13,630,300.86)	8,480,735.14	5,609,675.51	626,155.95	(16,141,377.75)		(118,765,560.55)	
Non-operating										
Suspense Clearing		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BLANCE SHEET TRANSACTIONS		(6,632,756.69)	13,987,123.59	(10,344,238.45)	(3,355,984.57)	4,865,125.07	745,136.25	0.00	127,951,376.67	
E. NET CHANGE (B - C + D)		(16,884,299.45)	13,960,246.16	20,582,044.39	(34,307,358.69)	7,473,462.90	0.00	0.00	121,216,136.35	(6,735,240.32)
F. ENDING CASH (A + E)		369,659,725.54	383,619,971.70	404,202,016.09	369,894,657.40	377,368,120.30				
G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS									377,368,120.30	

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

- X 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 governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.
- X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 3738 Walnut Ave. Carmichael, Ca 95608

Date: 6/7/24

Adoption Date: 6/25/24

Signed: _____

Clerk/Secretary of the Governing Board
(Original signature required)

Public Hearing:

Place: 3738 Walnut Ave.
Carmichael, Ca 95608

Date: 6/11/24

Time: 6:00

Contact person for additional information on the budget reports:

Name: Kristi Blandford

Telephone: (916) 971-7268

Title: Director of Fiscal Services

E-mail: kristi.blandford@sanjuan.edu

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
1 Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2 Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3 ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4 Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5 Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a 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
6b Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7 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	
8 Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10 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 Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general 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 general 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 district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Management/supervisor/confidential? (Section S8C, Line 1)		X
		• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		
S10	LCAP Expenditures	• Adoption date of the LCAP or an update to the LCAP:		
		Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district 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	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$ 9,878,000.00

Less: Amount of total liabilities reserved in budget:

\$ 9,878,000.00

Estimated accrued but unfunded liabilities:

\$ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

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

Signed

Date of Meeting: 6/25/2024

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Kristi Blandford

Title: Director of Fiscal Services

Telephone: (916) 971-7268

E-mail: kristi.blandford@sanjuan.edu

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	260,825,740.00	301	8,111.00	303	260,817,629.00	305	3,496,584.00		307	257,321,045.00	309
2000 - Classified Salaries	102,168,712.00	311	125,618.00	313	102,043,094.00	315	9,876,550.00		317	92,166,544.00	319
3000 - Employee Benefits	189,094,424.00	321	7,830,256.00	323	181,264,168.00	325	7,156,167.00		327	174,108,001.00	329
4000 - Books, Supplies Equip Replace. (6500)	34,261,036.00	331	864,267.00	333	33,396,769.00	335	6,694,186.00		337	26,702,583.00	339
5000 - Services... & 7300 - Indirect Costs	67,819,637.00	341	535,188.00	343	67,284,449.00	345	19,292,728.00		347	47,991,721.00	349
			TOTAL		644,806,109.00	365			TOTAL	598,289,894.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services

(Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	203,844,485.00
2. Salaries of Instructional Aides Per EC 41011.	2100	23,755,109.00
3. STRS.	3101 & 3102	54,056,133.00
4. PERS.	3201 & 3202	7,625,586.00
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	4,998,346.00
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	37,349,172.00
7. Unemployment Insurance.	3501 & 3502	111,006.00
8. Workers' Compensation Insurance.	3601 & 3602	4,076,265.00
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	3,208,828.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		339,024,930.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		54,936.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		
14. TOTAL SALARIES AND BENEFITS.		338,969,994.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		56.66%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	56.66%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	598,289,894.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	270,968,940.00	301	0.00	303	270,968,940.00	305	3,299,881.00		307	267,669,059.00	309
2000 - Classified Salaries	111,717,856.00		134,318.00	313	111,583,538.00		11,060,115.00		317	100,523,423.00	
3000 - Employee Benefits	211,585,253.00		8,347,832.00	323	203,237,421.00		8,475,426.00		327	194,761,995.00	
4000 - Books, Supplies Equip Replace. (6500)	32,235,527.00		1,380,603.00	333	30,854,924.00		5,133,184.00		337	25,721,740.00	
5000 - Services. . & 7300 - Indirect Costs	61,404,593.00		205,698.00	343	61,198,895.00		15,735,622.00		347	45,463,273.00	
			TOTAL	677,843,718.00	365				TOTAL	634,139,490.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services

(Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in
Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not
incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the
values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.....	1100	213,279,918.00
2. Salaries of Instructional Aides Per EC 41011.....	2100	28,136,884.00
3. STRS.....	3101 & 3102	56,022,716.00
4. PERS.....	3201 & 3202	9,321,723.00
5. OASDI - Regular, Medicare and Alternative.....	3301 & 3302	5,479,961.00
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	47,031,702.00
7. Unemployment Insurance.....	3501 & 3502	118,172.00
8. Workers' Compensation Insurance.....	3601 & 3602	4,329,677.00
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	3,187,015.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	366,907,768.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	39,505.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	366,868,263.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary , 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	57.85%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary , 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	57.85%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	634,139,490.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	682,389,219.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	95,136,832.00
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	52,253.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	4,369,630.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	150,018.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	8,358,420.00
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	13,906.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

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Expenditures

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				12,944,227.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (if negative, then zero)	All	All	1000- 7143, 7300- 7439	minus 8000- 8699
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			32.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				574,308,192.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				35,813.75
B. Expenditures per ADA (Line I.E divided by Line II.A.)				16,035.97

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.)	501,094,255.25	14,388.49
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)	501,094,255.25	14,388.49
B. Required effort (Line A.2 times 90%)	450,984,829.73	12,949.64
C. Current year expenditures (Line I.E and Line II.B)	574,308,192.00	16,035.97
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 2025-26 may be reduced by the lower of the two percentages)		0.00% 0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)	22,457,405.00
2. Contracted general administrative positions not paid through payroll	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	0.00

- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	524,698,659.00
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C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	4.28%
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Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	16,025,027.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	12,162,375.00

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3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	75,400.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	523,946.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,308,598.53
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	196.88
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	31,095,543.41
9. Carry-Forward Adjustment (Part IV, Line F)	5,316,660.54
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	36,412,203.95
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	377,071,094.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	104,271,677.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	54,729,070.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,124,112.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	52,253.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,319,368.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,682,069.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	345,903.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	51,630,619.47
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	4,403.12
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,851,171.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,350,222.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	31,028,207.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	13,762,161.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	653,222,329.59
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	
4.76%	
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/f/fac/cic)	
(Line A10 divided by Line B19)	
5.57%	

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>31,095,543.41</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	741,943.71
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.06%) times Part III, Line B19); zero if negative	5,316,660.54
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.06%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.06%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>5,316,660.54</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>5,316,660.54</u>

Approved
indirect cost
rate: 4.06%

Highest rate
used in any
program: 4.06%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	7,029,660.00	285,404.00	4.06%
01	3010	17,696,627.00	718,665.00	4.06%
01	3182	947,880.00	38,484.00	4.06%
01	3213	29,023,324.00	1,178,347.00	4.06%
01	3227	115,318.00	4,682.00	4.06%
01	3307	72,224.00	2,932.00	4.06%
01	3309	9,818.00	399.00	4.06%
01	3310	12,880,756.00	522,959.00	4.06%
01	3311	25,000.00	1,015.00	4.06%
01	3312	214,885.00	8,724.00	4.06%
01	3315	587,944.00	23,871.00	4.06%
01	3318	39,393.00	1,599.00	4.06%
01	3327	522,803.00	21,226.00	4.06%
01	3345	4,631.00	188.00	4.06%
01	3385	155,952.00	6,332.00	4.06%
01	3395	16,131.00	655.00	4.06%
01	3550	444,788.00	18,040.00	4.06%
01	3724	133,147.00	5,406.00	4.06%
01	4035	2,011,111.00	81,651.00	4.06%
01	4124	431,872.00	17,534.00	4.06%
01	4127	1,284,301.00	52,140.00	4.06%
01	4201	121,836.00	4,641.00	3.81%
01	4203	1,222,723.00	49,643.00	4.06%
01	4510	30,368.00	1,233.00	4.06%
01	5630	131,382.00	5,334.00	4.06%
01	5632	90,503.00	3,674.00	4.06%
01	5634	255,890.00	10,389.00	4.06%
01	5810	226,397.00	9,192.00	4.06%
01	6010	4,766,870.00	193,536.00	4.06%
01	6053	139,344.00	5,657.00	4.06%
01	6211	30,000.00	1,218.00	4.06%
01	6266	2,642,801.00	107,297.00	4.06%
01	6385	210,600.00	8,548.00	4.06%
01	6387	1,799,884.00	73,075.00	4.06%
01	6388	295,792.00	12,009.00	4.06%
01	6500	69,480,634.00	2,820,914.00	4.06%
01	6515	4,035.00	163.00	4.04%
01	6520	407,754.00	16,555.00	4.06%

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Budget, July 1
 2023-24 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

01	6546	2,981,458.00	121,047.00	4.06%
01	6547	2,471,724.00	100,352.00	4.06%
01	6690	349,838.00	14,203.00	4.06%
01	7085	821,129.00	33,338.00	4.06%
01	7220	134,827.00	5,474.00	4.06%
01	7412	583,145.00	23,675.00	4.06%
01	7413	219,231.00	8,901.00	4.06%
01	7810	1,329,711.00	53,986.00	4.06%
01	8150	16,130,097.00	654,882.00	4.06%
01	9010	14,115,712.00	79,907.00	0.57%
09	6266	27,106.00	1,100.00	4.06%
09	6770	2,500.00	101.00	4.04%
09	7412	7,819.00	317.00	4.05%
09	7435	16,208.00	658.00	4.06%
11	6391	1,881,361.00	76,383.00	4.06%
11	7810	8,168.00	332.00	4.06%
12	5025	2,594,587.00	95,403.00	3.68%
12	5059	87,087.00	3,536.00	4.06%
12	5320	157,975.00	6,414.00	4.06%
12	6105	4,139,036.00	168,045.00	4.06%
12	9010	21,841,807.00	874,815.00	4.01%
13	5310	13,609,181.00	552,533.00	4.06%
13	5465	152,980.00	6,211.00	4.06%

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	0.00		1,341,720.00	1,341,720.00
2. State Lottery Revenue	8560	6,669,605.00		2,715,252.00	9,384,857.00
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)		6,669,605.00	0.00	4,056,972.00	10,726,577.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,146,955.00		0.00	3,146,955.00
2. Classified Salaries	2000-2999	1,419,578.00		0.00	1,419,578.00
3. Employee Benefits	3000-3999	2,103,072.00		0.00	2,103,072.00
4. Books and Supplies	4000-4999	0.00		4,008,343.00	4,008,343.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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)		6,669,605.00	0.00	4,008,343.00	10,677,948.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	48,629.00	48,629.00
D. COMMENTS:					

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.

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(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	477,015,431.00	3.41%	493,272,002.00	3.07%	508,394,578.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,962,560.00	13.89%	11,346,164.00	2.70%	11,652,234.00
4. Other Local Revenues	8600-8799	6,881,829.00	-43.59%	3,881,829.00	0.18%	3,888,781.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,500.00	-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	(79,783,564.00)	4.99%	(83,761,658.00)	-0.87%	(83,034,226.00)
6. Total (Sum lines A1 thru A5c)		414,077,756.00	2.57%	424,738,337.00	3.81%	440,901,367.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				200,581,744.00		203,131,600.00
b. Step & Column Adjustment				1,805,236.00		1,828,823.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				744,620.00		(45,227.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	200,581,744.00	1.27%	203,131,600.00	0.88%	204,915,196.00
2. Classified Salaries						
a. Base Salaries				57,587,714.00		58,506,807.00
b. Step & Column Adjustment				518,289.00		526,561.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				400,804.00		(269.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	57,587,714.00	1.60%	58,506,807.00	0.90%	59,033,099.00
3. Employee Benefits	3000-3999	120,127,496.00	3.62%	124,480,500.00	2.91%	128,096,973.00
4. Books and Supplies	4000-4999	10,731,974.00	1.95%	10,940,944.00	1.69%	11,125,464.00
5. Services and Other Operating Expenditures	5000-5999	34,602,916.00	0.35%	34,725,699.00	3.25%	35,855,399.00
6. Capital Outlay	6000-6999	5,356,051.00	-45.11%	2,940,155.00	-10.59%	2,628,889.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,861,809.00	4.09%	1,937,889.00	2.20%	1,980,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,793,522.00)	-16.86%	(10,636,585.00)	-2.10%	(10,412,716.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		418,056,182.00	1.91%	426,027,009.00	1.69%	433,222,732.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,978,426.00)		(1,288,672.00)		7,678,635.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		158,662,822.00		154,684,396.00		153,395,724.00
2. Ending Fund Balance (Sum lines C and D1)		154,684,396.00		153,395,724.00		161,074,359.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	289,931.18		289,931.18		289,931.18
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	26,602,722.72		24,881,101.00		23,383,876.00
d. Assigned	9780	32,555,426.00		25,539,760.00		20,869,368.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,033,489.40		13,261,720.00		13,259,758.00
2. Unassigned/Unappropriated	9790	81,202,826.70		89,423,211.82		103,271,425.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		154,684,396.00		153,395,724.00		161,074,359.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,033,489.40		13,261,720.00		13,259,758.00
c. Unassigned/Unappropriated	9790	81,202,826.70		89,423,211.82		103,271,425.82
(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)		95,236,316.10		102,684,931.82		116,531,183.82
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Explanations are presented in a separate document.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(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	2,581,913.00	0.00%	2,581,913.00	0.00%	2,581,913.00
2. Federal Revenues	8100-8299	49,337,945.00	-28.91%	35,074,129.00	-3.52%	33,840,283.00
3. Other State Revenues	8300-8599	103,564,756.00	-0.57%	102,975,060.00	0.19%	103,167,101.00
4. Other Local Revenues	8600-8799	7,651,721.00	-5.65%	7,219,654.00	-22.06%	5,627,111.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	79,783,564.00	4.99%	83,761,658.00	-0.87%	83,034,226.00
6. Total (Sum lines A1 thru A5c)		242,919,899.00	-4.65%	231,612,414.00	-1.45%	228,250,634.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				70,387,196.00		60,089,508.00
b. Step & Column Adjustment				546,268.00		531,561.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(10,843,956.00)		(2,105,962.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	70,387,196.00	-14.63%	60,089,508.00	-2.62%	58,515,107.00
2. Classified Salaries						
a. Base Salaries				54,130,142.00		40,833,055.00
b. Step & Column Adjustment				371,259.00		367,498.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(13,668,346.00)		(969,323.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,130,142.00	-24.57%	40,833,055.00	-1.47%	40,231,230.00
3. Employee Benefits	3000-3999	91,457,757.00	-15.57%	77,216,972.00	-0.30%	76,986,274.00
4. Books and Supplies	4000-4999	21,134,553.00	-0.64%	20,998,620.00	-21.98%	16,383,759.00
5. Services and Other Operating Expenditures	5000-5999	29,127,922.00	-25.79%	21,616,861.00	-0.08%	21,599,427.00
6. Capital Outlay	6000-6999	798,336.00	-51.61%	386,306.00	0.00%	386,306.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	115,104.00	0.00%	115,104.00	0.00%	115,104.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,467,277.00	-20.68%	8,302,585.00	-3.07%	8,047,995.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,000,000.00	25.00%	7,500,000.00	0.00%	7,500,000.00
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)		283,618,287.00	-16.42%	237,059,011.00	-3.08%	229,765,202.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(40,698,388.00)		(5,446,597.00)		(1,514,568.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		125,392,762.00		84,694,374.00		79,247,777.00
2. Ending Fund Balance (Sum lines C and D1)		84,694,374.00		79,247,777.00		77,733,209.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	84,694,375.00		79,247,777.00		77,733,209.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		84,694,374.00		79,247,777.00		77,733,209.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Explanations are presented in a separate document.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(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	479,597,344.00	3.39%	495,853,915.00	3.05%	510,976,491.00
2. Federal Revenues	8100-8299	49,337,945.00	-28.91%	35,074,129.00	-3.52%	33,840,283.00
3. Other State Revenues	8300-8599	113,527,316.00	0.70%	114,321,224.00	0.44%	114,819,335.00
4. Other Local Revenues	8600-8799	14,533,550.00	-23.61%	11,101,483.00	-14.28%	9,515,892.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,500.00	-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)		656,997,655.00	-0.10%	656,350,751.00	1.95%	669,152,001.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				270,968,940.00		263,221,108.00
b. Step & Column Adjustment				2,351,504.00		2,360,384.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,099,336.00)		(2,151,189.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	270,968,940.00	-2.86%	263,221,108.00	0.08%	263,430,303.00
2. Classified Salaries						
a. Base Salaries				111,717,856.00		99,339,862.00
b. Step & Column Adjustment				889,548.00		894,059.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(13,267,542.00)		(969,592.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	111,717,856.00	-11.08%	99,339,862.00	-0.08%	99,264,329.00
3. Employee Benefits	3000-3999	211,585,253.00	-4.67%	201,697,472.00	1.68%	205,083,247.00
4. Books and Supplies	4000-4999	31,866,527.00	0.23%	31,939,564.00	-13.87%	27,509,223.00
5. Services and Other Operating Expenditures	5000-5999	63,730,838.00	-11.59%	56,342,560.00	1.97%	57,454,826.00
6. Capital Outlay	6000-6999	6,154,387.00	-45.95%	3,326,461.00	-9.36%	3,015,195.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,976,913.00	3.85%	2,052,993.00	2.07%	2,095,532.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,326,245.00)	0.33%	(2,334,000.00)	1.32%	(2,364,721.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,000,000.00	25.00%	7,500,000.00	0.00%	7,500,000.00
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)		701,674,469.00	-5.50%	663,086,020.00	-0.01%	662,987,934.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(44,676,814.00)		(6,735,269.00)		6,164,067.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		284,055,584.00		239,378,770.00		232,643,501.00
2. Ending Fund Balance (Sum lines C and D1)		239,378,770.00		232,643,501.00		238,807,568.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	289,931.18		289,931.18		289,931.18
b. Restricted	9740	84,694,375.00		79,247,777.00		77,733,209.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	26,602,722.72		24,881,101.00		23,383,876.00
d. Assigned	9780	32,555,426.00		25,539,760.00		20,869,368.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,033,489.40		13,261,720.00		13,259,758.00
2. Unassigned/Unappropriated	9790	81,202,825.70		89,423,211.82		103,271,425.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		239,378,770.00		232,643,501.00		238,807,568.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,033,489.40		13,261,720.00		13,259,758.00
c. Unassigned/Unappropriated	9790	81,202,826.70		89,423,211.82		103,271,425.82
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.00)		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)		95,236,315.10		102,684,931.82		116,531,183.82
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.57%		15.49%		17.58%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts 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					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	San Juan Unified					
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)		823,238.00		847,465.00		873,458.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		35,777.90		36,022.90		36,022.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		701,674,469.00		663,086,020.00		662,987,934.00
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)		701,674,469.00		663,086,020.00		662,987,934.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		14,033,489.38		13,261,720.40		13,259,758.68
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		14,033,489.38		13,261,720.40		13,259,758.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES		YES		YES	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded 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	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	35,777.90
District's ADA Standard Percentage Level:	1.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	37,127	37,422		
Charter School				
Total ADA	37,127	37,422	N/A	Met
Second Prior Year (2022-23)				
District Regular	36,171	36,813		
Charter School		210		
Total ADA	36,171	37,023	N/A	Met
First Prior Year (2023-24)				
District Regular	35,124	35,702		
Charter School		0		
Total ADA	35,124	35,702	N/A	Met
Budget Year (2024-25)				
District Regular	35,778			
Charter School	0			
Total ADA	35,778			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Funded 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)

2. CRITERION: Enrollment

STANDARD: Projected enrollment 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	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)	38,944	38,077		
	38,944	38,077	2.2%	Not Met
Second Prior Year (2022-23)	37,597	37,902		
	37,597	37,902	N/A	Met
First Prior Year (2023-24)	37,911	38,208		
	37,911	38,208	N/A	Met
Budget Year (2024-25)	38,475			
	38,475			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation: (required if NOT met)	The district was anticipating declining enrollment and saw a higher decline in enrollment than expected due to COVID.
--	---

- 1b. STANDARD MET - Enrollment 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)	
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3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)	District Regular	33,973	38,077
	Charter School		0
	Total ADA/Enrollment	33,973	38,077
Second Prior Year (2022-23)	District Regular	34,596	37,902
	Charter School	210	
	Total ADA/Enrollment	34,806	37,902
First Prior Year (2023-24)	District Regular	35,439	38,208
	Charter School		
	Total ADA/Enrollment	35,439	38,208
Historical Average Ratio:			91.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.8%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)	District Regular	35,778	38,475	
	Charter School	0		
	Total ADA/Enrollment	35,778	38,475	93.0%
1st Subsequent Year (2025-26)	District Regular	35,778	38,475	
	Charter School			
	Total ADA/Enrollment	35,778	38,475	93.0%
2nd Subsequent Year (2026-27)	District Regular	35,778	38,475	
	Charter School			
	Total ADA/Enrollment	35,778	38,475	93.0%

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The District experienced a higher absenteeism rate in prior years due to COVID that decreased the historical average ratio for this criterion. Attendance rates are starting to recover and are anticipated to continue to move towards pre-COVID levels.

4. 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 district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, 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.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2025-26)	(2026-27)		
Step 1 - Change in Population						
a. ADA (Funded) (Form A, lines A6 and C4)	35,815.33	35,891.28	35,891.28	35,891.28	35,891.28	35,891.28
b. Prior Year ADA (Funded)		35,815.33	35,891.28	35,891.28	35,891.28	35,891.28
c. Difference (Step 1a minus Step 1b)		75.95	0.00	0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)	.21%	0.00%	0.00%	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	461,794,730.00	477,015,431.00	493,270,002.00
b1. COLA percentage	1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)	4,941,203.61	13,976,552.13	15,192,716.06
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	1.07%	2.93%	3.08%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)

LCFF Revenue Standard (Step 3, plus/minus 1%):	1.28%	2.93%	3.08%
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0.28% to 2.28%	1.93% to 3.93%	2.08% to 4.08%
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4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	146,869,645.00	146,869,645.00	146,869,645.00	146,869,645.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	497,287,547.00	512,412,250.00	528,666,821.00	543,791,397.00
District's Projected Change in LCFF Revenue:	3.04%	3.17%	2.86%	
LCFF Revenue Standard	0.28% to 2.28%	1.93% to 3.93%	2.08% to 4.08%	
Status:	Not Met	Met	Met	

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation: (required if NOT met)	The LCFF revenue has increased above the standard due to an increase in ADA.
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5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures		
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)			
Third Prior Year (2021-22)	291,824,907.50	313,620,210.67	93.1%		
Second Prior Year (2022-23)	320,859,766.70	350,452,549.50	91.6%		
First Prior Year (2023-24)	351,825,114.00	390,718,380.00	90.0%		
	Historical Average Ratio:		91.6%		
District's Reserve Standard Percentage (Criterion 10B, Line 4):					
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):					
	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)		
	2.0%	2.0%	2.0%		
	88.6% to 94.6%	88.6% to 94.6%	88.6% to 94.6%		

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data 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	Budget - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Budget Year (2024-25)	378,296,954.00	418,056,182.00	90.5%	Met
1st Subsequent Year (2025-26)	386,118,907.00	426,026,981.00	90.6%	Met
2nd Subsequent Year (2026-27)	392,045,268.00	433,222,704.00	90.5%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. 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 percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.28%	2.93%	3.08%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.72% to 11.28%	-7.07% to 12.93%	-6.92% to 13.08%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.72% to 6.28%	-2.07% to 7.93%	-1.92% to 8.08%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, 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 district'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 (2023-24)	95,218,021.00		
Budget Year (2024-25)	49,337,945.00	(48.18%)	Yes
1st Subsequent Year (2025-26)	35,074,129.00	(28.91%)	Yes
2nd Subsequent Year (2026-27)	33,840,283.00	(3.52%)	Yes

Explanation: (required if Yes)	The reduction is due to the spending down of COVID related resources and Federal Special Education funds along with adjustments to Title program spending.
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Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	124,338,555.00		
Budget Year (2024-25)	113,527,316.00	(8.70%)	Yes
1st Subsequent Year (2025-26)	114,321,224.00	.70%	No
2nd Subsequent Year (2026-27)	114,819,335.00	.44%	No

Explanation: (required if Yes)	The decrease is due to the Learning Communities for School Success Program, CalNEW and Early Literacy Support Block grant ending in 2023-24 and Learning Recovery Emergency Block Grant and the Art, Music Instructional Materials Discretionary Block grant are spending carry over only in 2023-24. Transportation had a one-time grant for electric buses in 2023-24. Other one-time grants in 2023-24 were the Literacy Coaches & Reading Specialists grant program, School Food Best Practices funds and the Antibias Education Grant. There were adjustments to State funded Special Education resources.
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Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	24,050,650.00		
Budget Year (2024-25)	14,533,550.00	(39.57%)	Yes
1st Subsequent Year (2025-26)	11,101,483.00	(23.61%)	Yes
2nd Subsequent Year (2026-27)	9,515,892.00	(14.28%)	Yes

Explanation: (required if Yes)	The decrease in local revenue is due to a reduced interest estimate and Medi-Cal Billing revenue, no e-rate projects planned in 2024-25 or the out years. CTE and Camp Winthers each received a one-time grant in 2023-24, the STRS Excess refund is estimated to be reduced starting in 2024-25. Donations and misc revenue decrease in 2024-25 because they are budgeted when received. The CTE Residency Grant and the Refugee School Impact grants end in 2025-26.
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Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2023-24)	34,261,036.00		
Budget Year (2024-25)	31,866,527.00	(6.99%)	Yes
1st Subsequent Year (2025-26)	31,939,564.00	.23%	No
2nd Subsequent Year (2026-27)	27,509,223.00	(13.87%)	Yes

Explanation:

(required if Yes)

The net decrease in 2024-25 is due to the textbook adoption that was done in 2023-24 and the CAIR Afghan Support one-time funds spent in 2023-24 as well as a decrease for donations and misc. revenue that is budgeted when received. The reduction in 2026-27 is due to textbook adoption projections and the Educator Effectiveness grant being spent out in 2025-26.

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

First Prior Year (2023-24)	69,605,485.00		
Budget Year (2024-25)	63,730,838.00	(8.44%)	Yes
1st Subsequent Year (2025-26)	56,342,560.00	(11.59%)	Yes
2nd Subsequent Year (2026-27)	57,454,826.00	1.97%	No

Explanation:

(required if Yes)

The reduction in services and other operating expenses show a decrease in 2024-25 due to spending down Federal Special Education funds and spending of ELO-P carryover as well donations and misc revenue not budgeted until received. The decrease in 2025-26 is due to COVID resources and Learning Recovery Emergency Block grant being spent out in 2024-25 and adjusts to Title resource and donations and misc revue is budgeted when received.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, 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 (Criterion 6B)			
First Prior Year (2023-24)	243,607,226.00		
Budget Year (2024-25)	177,398,811.00	(27.18%)	Not Met
1st Subsequent Year (2025-26)	160,496,836.00	(9.53%)	Not Met
2nd Subsequent Year (2026-27)	158,175,510.00	(1.45%)	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2023-24)	103,866,521.00		
Budget Year (2024-25)	95,597,365.00	(7.96%)	Met
1st Subsequent Year (2025-26)	88,282,124.00	(7.65%)	Not Met
2nd Subsequent Year (2026-27)	84,964,049.00	(3.76%)	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The reduction is due to the spending down of COVID related resources and Federal Special Education funds along with adjustments to Title program spending.

Explanation:

Other State Revenue
(linked from 6B
if NOT met)

The decrease is due to the Learning Communities for School Success Program, CalNEW and Early Literacy Support Block grant ending in 2023-24 and Learning Recovery Emergency Block Grant and the Art, Music Instructional Materials Discretionary Block grant are spending carryover only in 2023-24. Transportation had a one-time grant for electric buses in 2023-24. Other one-time grants in 2023-24 were the Literacy Coaches & Reading Specialists grant program, School Food Best Practices funds and the Antibias Education Grant. There were adjustments to State funded Special Education resources.

Explanation:

Other Local Revenue
(linked from 6B
if NOT met)

The decrease in local revenue is due to a reduced interest estimate and Medi-Cal Billing revenue, no e-rate projects planned in 2024-25 or the out years. CTE and Camp Winthers each received a one-time grant in 2023-24, the STRS Excess refund is estimated to be reduced starting in 2024-25. Donations and misc revenue decrease in 2024-25 because they are budgeted when received. The CTE Residency Grant and the Refugee School Impact grants end in 2025-26.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 6B
if NOT met)

The net decrease in 2024-25 is due to the textbook adoption that was done in 2023-24 and the CAIR Afghan Support one-time funds spent in 2023-24 as well as a decrease for donations and misc. revenue that is budgeted when received. The reduction in 2026-27 is due to textbook adoption projections and the Educator Effectiveness grant being spent out in 2025-26.

Explanation:

Services and Other Exps
(linked from 6B
if NOT met)

The reduction in services and other operating expenses show a decrease in 2024-25 due to spending down Federal Special Education funds and spending of ELO-P carryover as well donations and misc revenue not budgeted until received. The decrease in 2025-26 is due to COVID resources and Learning Recovery Emergency Block grant being spent out in 2024-25 and adjusts to Title resource and donations and misc revue is budgeted when received.

7. 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 district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District'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 district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

 Yes

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

 823,238.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses
(Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

668,963,544.00			
	3% Required	Budgeted Contribution ¹	
	Minimum Contribution (Line 2c times 3%)	to the Ongoing and Major Maintenance Account	Status
668,963,544.00	20,068,906.32	20,068,907.00	Met

- b. Plus: Pass-through Revenues and Apportionments
(Line 1b, if line 1a is No)

- c. Net Budgeted Expenditures and Other Financing
Uses

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:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
 Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
 Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

--

8. 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 district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District'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)	11,103,418.17	11,895,349.00	13,576,320.58
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	69,509,325.68	75,843,510.43	73,733,662.07
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	80,612,743.85	87,738,859.43	87,309,982.65
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	555,170,908.38	594,767,446.26	678,816,029.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	5,434,089.21	5,990,860.64	6,274,665.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	560,604,997.59	600,758,306.90	685,090,694.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.4%	14.6%	12.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.8%	4.9%	4.2%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General 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 General Fund.

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

8B. Calculating the District'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	
			Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	46,205,314.95	315,668,865.67	N/A	Met
Second Prior Year (2022-23)	40,122,765.45	352,133,760.00	N/A	Met
First Prior Year (2023-24)	22,901,413.00	391,840,898.00	N/A	Met
Budget Year (2024-25) (Information only)	(3,978,426.00)	418,056,182.00		

8C. Comparison of District 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)

9. CRITERION: Fund and Cash Balances

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

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 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.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General 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 General Fund Beginning Balance ²		Beginning Fund Balance			
	(Form 01, Line F1e, Unrestricted Column)	Variance Level	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2021-22)	58,399,756.72		70,035,581.23		N/A	Met
Second Prior Year (2022-23)	86,976,380.23		95,638,643.18		N/A	Met
First Prior Year (2023-24)	112,265,815.18		135,761,409.00		N/A	Met
Budget Year (2024-25) (Information only)	158,662,822.00					

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

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

Explanation:
(required if NOT met)

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

9B-1: Determining if the District's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance		Status
	General Fund	(Form CASH, Line F, June Column)	
Current Year (2024-25)		256,151,983.95	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$87,000 (greater of)	0 to 300
4% or \$87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General 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 General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district 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.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	35,778	36,023	36,023
District's Reserve Standard Percentage Level:	2%	2%	2%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts 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. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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): San Juan Unified

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	823,238.00	847,465.00	873,458.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	701,674,469.00	663,085,992.00	662,987,906.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	701,674,469.00	663,085,992.00	662,987,906.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	14,033,489.38	13,261,719.84	13,259,758.12
6. Reserve Standard - by Amount			

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(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	14,033,489.38	13,261,719.84	13,259,758.12

10C. Calculating the District'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 Line 4):

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	14,033,489.40	13,261,720.00	13,259,758.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	81,202,826.70	89,423,240.82	103,279,483.82
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.00)	0.00	(5,093.00)
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. District's Budgeted Reserve Amount (Lines C1 thru C7)	95,236,315.10	102,684,960.82	116,534,148.82
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.57%	15.49%	17.58%
District's Reserve Standard (Section 10B, Line 7):	14,033,489.38	13,261,719.84	13,259,758.12
Status:	Met	Met	Met

10D. Comparison of District 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 district 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 district have ongoing general fund expenditures in the budget in excess of one percent of the total general 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 district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

 No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district 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 general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the 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 general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the 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 general fund operational budget.

District's Contributions and Transfers Standard:	-10.0% to +10.0% or -\$20,000 to +\$20,000
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S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General 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 General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(71,739,185.00)			
Budget Year (2024-25)	(79,783,564.00)	8,044,379.00	11.2%	Not Met
1st Subsequent Year (2025-26)	(83,764,317.00)	3,980,753.00	5.0%	Met
2nd Subsequent Year (2026-27)	(83,036,658.00)	(727,659.00)	(.9%)	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	3,000.00			
Budget Year (2024-25)	1,500.00	(1,500.00)	(50.0%)	Met
1st Subsequent Year (2025-26)	0.00	(1,500.00)	(100.0%)	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	8,112,017.00			
Budget Year (2024-25)	6,000,000.00	(2,112,017.00)	(26.0%)	Not Met
1st Subsequent Year (2025-26)	7,500,000.00	1,500,000.00	25.0%	Not Met
2nd Subsequent Year (2026-27)	7,500,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

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

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

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

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

Explanation: (required if NOT met)	The increased contributions from unrestricted is due to increased expenses in Special Education and the increased required contribution to Routine Restricted Maintenance.
--	--

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

Explanation: (required if NOT met)	
--	--

- 1c. NOT MET - The projected transfers out of the general 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 district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

The reduction in 2024-25 is due to one-time funds in 2023-24 that were transferred to the building fund for a project along with funds transferred to the Child Nutrition fund to provide food to various programs and ELO-P provide funds to Child Development for after school programs. In 2025-26 the reduction is to a reduced need for funds to be contributed to the Child Development funds.

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments 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 District'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 district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
 Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Remaining	Funding Sources (Revenues)	
Leases				
Certificates of Participation				
General Obligation Bonds	Various	FD 01/OB 8571-8572 and 8611-8612	FD51/OB7438/7439	752,622,716
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Various	Various	Various	6,883,757

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

TOTAL:			759,506,473

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
Leases				
Certificates of Participation				
General Obligation Bonds	89,141,024	89,303,205	94,055,600	98,139,174
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	89,141,024	89,303,205	94,055,600	98,139,174
Has total annual payment increased over prior year (2023-24)?	Yes	Yes	Yes	Yes

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S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes
to increase in total
annual payments)

The district has taken on additional bond debt in 2023-24 which increases the payments due in the out years.

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?

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 District'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 district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	<input type="checkbox"/> Yes															
2. For the district's OPEB:																
a. Are they lifetime benefits?	<input type="checkbox"/> No															
b. Do benefits continue past age 65?	<input type="checkbox"/> No															
c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	<input type="text"/>															
3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<input type="checkbox"/> Pay-as-you-go															
b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	<table border="0"> <tr> <td style="width: 50px;"><input type="checkbox"/> Self-Insurance Fund</td> <td style="width: 50px;"><input type="checkbox"/> Governmental Fund</td> </tr> <tr> <td><input type="text"/> 13,454,307</td> <td><input type="text"/> 0</td> </tr> </table>	<input type="checkbox"/> Self-Insurance Fund	<input type="checkbox"/> Governmental Fund	<input type="text"/> 13,454,307	<input type="text"/> 0											
<input type="checkbox"/> Self-Insurance Fund	<input type="checkbox"/> Governmental Fund															
<input type="text"/> 13,454,307	<input type="text"/> 0															
4. OPEB Liabilities	<table border="0"> <tr> <td><input type="text"/> 113,708,810.00</td> </tr> <tr> <td><input type="text"/> 0.00</td> </tr> <tr> <td><input type="text"/> 113,708,810.00</td> </tr> <tr> <td><input type="text"/> Actuarial</td> </tr> <tr> <td><input type="text"/> 6/14/2023</td> </tr> </table>	<input type="text"/> 113,708,810.00	<input type="text"/> 0.00	<input type="text"/> 113,708,810.00	<input type="text"/> Actuarial	<input type="text"/> 6/14/2023										
<input type="text"/> 113,708,810.00																
<input type="text"/> 0.00																
<input type="text"/> 113,708,810.00																
<input type="text"/> Actuarial																
<input type="text"/> 6/14/2023																
5. OPEB Contributions	<table border="0"> <thead> <tr> <th style="text-align: center;">Budget Year (2024-25)</th> <th style="text-align: center;">1st Subsequent Year (2025-26)</th> <th style="text-align: center;">2nd Subsequent Year (2026-27)</th> </tr> </thead> <tbody> <tr> <td><input type="text"/> 12,699,152.00</td> <td><input type="text"/> 12,090,922.00</td> <td><input type="text"/> 11,959,403.00</td> </tr> <tr> <td><input type="text"/> 9,090,458.00</td> <td><input type="text"/> 8,589,086.00</td> <td><input type="text"/> 8,589,086.00</td> </tr> <tr> <td><input type="text"/> 7,390,261.00</td> <td><input type="text"/> 7,414,423.00</td> <td><input type="text"/> 7,774,764.00</td> </tr> <tr> <td><input type="text"/> 415.00</td> <td><input type="text"/> 435.00</td> <td><input type="text"/> 435.00</td> </tr> </tbody> </table>	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	<input type="text"/> 12,699,152.00	<input type="text"/> 12,090,922.00	<input type="text"/> 11,959,403.00	<input type="text"/> 9,090,458.00	<input type="text"/> 8,589,086.00	<input type="text"/> 8,589,086.00	<input type="text"/> 7,390,261.00	<input type="text"/> 7,414,423.00	<input type="text"/> 7,774,764.00	<input type="text"/> 415.00	<input type="text"/> 435.00	<input type="text"/> 435.00
Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)														
<input type="text"/> 12,699,152.00	<input type="text"/> 12,090,922.00	<input type="text"/> 11,959,403.00														
<input type="text"/> 9,090,458.00	<input type="text"/> 8,589,086.00	<input type="text"/> 8,589,086.00														
<input type="text"/> 7,390,261.00	<input type="text"/> 7,414,423.00	<input type="text"/> 7,774,764.00														
<input type="text"/> 415.00	<input type="text"/> 435.00	<input type="text"/> 435.00														

S7B. Identification of the District'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 district 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 S7A) (If No, skip items 2-4)

 Yes

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

Dental and Workers Comp

3. Self-Insurance Liabilities

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

9,562,450.00
0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
18,183,234.00	18,287,118.00	18,396,841.00
18,183,234.00	18,287,118.00	18,396,841.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2311.0	2398.2	2317.8	2307.2

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
 May 14, 2024
- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
 Yes
 May 03, 2024
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
 No
- If Yes, date of budget revision board adoption:
4. Period covered by the agreement: Begin Date: End Date:
5. Salary settlement:

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

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

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")

San Juan Unified
Sacramento County

2024-25 Budget, July 1
General Fund
School District Criteria and Standards
Review

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Form 01CS
F8BR5B5H5A(2024-25)

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

--

**San Juan Unified
Sacramento County**

**2024-25 Budget, July 1
General Fund
School District Criteria and Standards Review**

Negotiations Not Settled

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

--

Budget Year

(2024-25)

1st Subsequent Year

(2025-26)

2nd Subsequent Year

(2026-27)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year

(2024-25)

1st Subsequent Year

(2025-26)

2nd Subsequent Year

(2026-27)

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

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

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:

--

Budget Year

(2024-25)

1st Subsequent Year

(2025-26)

2nd Subsequent Year

(2026-27)

Certificated (Non-management) Step and Column Adjustments

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

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

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

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	2139.4	2138.5	1764.5	1764.5

Classified (Non-management) Salary and Benefit Negotiations

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

 No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Salary and benefits are unsettled

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
- If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
- If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

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

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

or

Multiyear Agreement

Total cost of salary settlement

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

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

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

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

**San Juan Unified
Sacramento County**

**2024-25 Budget, July 1
General Fund
School District Criteria and Standards Review**

Negotiations Not Settled

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

\$1,341,335

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

7. Amount included for any tentative salary schedule increases

\$0.00

\$0.00

\$0.00

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
\$32,946,915	\$28,620,274	\$29,614,786
100.0%	100.0%	100.0%
20.0%	(13.0%)	3.0%
No		

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
\$1,124,287	\$1,086,029	\$1,104,925
.9%	(3.0%)	2.0%

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

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

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

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 District's Labor Agreements - Management/Supervisor/Confidential Employees

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	309.7	311.5	307.3	306.8

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

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

If Yes, complete question 2.

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

Salary and benefits are unsettled

No

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

Negotiations Settled

2. Salary settlement:

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")

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

Negotiations Not Settled

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

\$537,540

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
\$0.00	\$0.00	\$0.00

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential**Health and Welfare (H&W) Benefits**

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

Yes	Yes	Yes
\$4,901,568	\$5,113,935	\$5,283,027
100.0%	100.0%	100.0%
21.0%	4.0%	3.0%

Management/Supervisor/Confidential**Step and Column Adjustments**

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

Yes	Yes	Yes
\$485,559	\$496,027	\$500,851
.9%	2.0%	1.0%

Management/Supervisor/Confidential**Other Benefits (mileage, bonuses, etc.)**

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

No	No	No

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district'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 school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
2. Adoption date of the LCAP or an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district'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 school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

--

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- | | | |
|------------|--|-----|
| A1. | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| A2. | Is the system of personnel position control independent from the payroll system? | No |
| A3. | Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | No |
| A4. | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | No |
| A5. | Has the district 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 district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| A7. | Is the district's financial system independent of the county office system? | Yes |
| A8. | Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| A9. | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | Yes |

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

Comments:
(optional)

New CFO started 1/29/24.

End of School District Budget Criteria and Standards Review

OTHER INFORMATION

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General Fund Multi-Year Planning Factors

2024-25 Average Salaries

Average salaries based on 2022-23 with 4.5% increase.

Health & Welfare (H&W) and Payroll-Related (P/R) Costs are updated for 2024-25 rates.

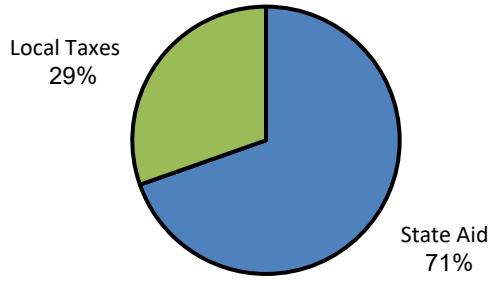
Classification	Average/ Average New Hire			Current	Actual	Average	
	Salary	H/W	PR Cost	Total	FTE's	Range/Step	Days/Yr
Counselor K-6/7-8/9-12	\$93,906	\$17,098	\$23,467	\$134,471	78.45	10-09-05	186/195
Nurse	\$90,386	\$15,525	\$22,588	\$128,500	21.00	17-09-04	187
Psychologist	\$124,510	\$19,060	\$31,115	\$174,684	30.80	63-16-06	198
Special Ed Teacher	\$92,129	\$17,271	\$23,023	\$132,423	289.40	10-10-04	186/187
Elem. Principal	\$146,169	\$16,584	\$36,528	\$199,281	39.00	62-19-06	208
Elem. VP /Adm. Instr. Spclst.	\$126,491	\$20,495	\$31,610	\$178,596	12.00	62-16-05	208
Elem. Teacher	\$91,766	\$15,783	\$22,932	\$130,481	710.40	10-10-04	186
Elem Prep Tchr (& SpEd)	\$91,766	\$15,783	\$22,932	\$130,481	91.68	10-10-04	186
Elem. Secretary	\$44,718	\$12,064	\$18,889	\$75,670	42.00	85-25-05	229
MS Principal	\$153,016	\$18,221	\$38,239	\$209,476	9.00	62-21-06	208
MS VP /Adm. Instr. Spclst.	\$137,914	\$14,377	\$34,465	\$186,756	10.00	62-17-06	208
MS Teacher	\$91,766	\$15,783	\$22,932	\$130,481	213.30	10-10-04	186
MS Secretary	\$45,198	\$13,794	\$19,092	\$78,084	11.00	85-25-06	229
Librarian	\$94,240	\$13,260	\$23,551	\$131,051	9.00	18-10-04	186/195
Teacher on Special Assign	\$106,534	\$19,671	\$26,623	\$152,827	13.20	07-13-05	190
HS Principal	\$171,794	\$21,870	\$42,931	\$236,595	8.00	61-23-06	225
HS VP / Admin. Instr. Spclst.	\$140,646	\$19,019	\$35,147	\$194,812	21.00	62-18-06	208
HS Teacher	\$91,766	\$15,783	\$22,932	\$130,481	450.61	10-10-04	186
HS Secty I	\$44,989	\$16,126	\$19,003	\$80,118	19.00	85-23-06	239
HS Secty II	\$52,620	\$9,313	\$22,227	\$84,160	6.00	21-26-06	260
Instructional Asst II	\$36,021	\$13,817	\$15,215	\$65,053	165.19	85-19B-06	206
Instructional Asst III	\$36,202	\$13,597	\$15,292	\$65,091	135.97	85-22-05	206
Instructional Assist Bilingual	\$33,609	\$9,396	\$14,197	\$57,202	31.38	85-18-05	206
Bus Driver	\$38,097	\$13,222	\$16,092	\$67,410	68.94	88-24-05	212
Admin. Asst.(Gen.Unit)	\$50,127	\$16,121	\$21,173	\$87,421	11.00	21-28-04	260
Campus Monitor (Safety) / Rep	\$30,387	\$10,774	\$12,835	\$53,996	38.06	85-13-03	205
Custodian	\$45,914	\$13,392	\$19,394	\$78,700	143.38	83-20-05	260
Clerk (Elem Add'l Staff)	\$33,234	\$18,099	\$14,038	\$65,371	26.31	85-14-06	218
ICT (ES,MS,HS Add'l Staff)	\$37,580	\$15,357	\$15,874	\$68,812	67.63	85-18-06	218
Avg New Hire Teacher	\$62,723	\$10,833	\$15,674	\$89,230	177.59	10-06-02	186/187
Avg. Blended(New&AvgTchr)	\$77,244	\$13,308	\$19,303	\$109,855		10-07-04	186/187
Average Teacher	\$91,766	\$15,783	\$22,932	\$130,481	1,987.53	10-10-04	186/187

Education Protection Account (EPA)

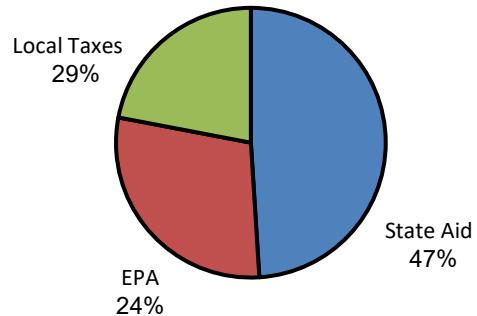
The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. Proposition 55 (2016), continues the use of EPA. The EPA funding is a component of an LEA's or Charter School's total Local Control Funding Formula (LCFF) revenue. Proposition 55 takes effect on January 1, 2018, and remains in effect through December 31, 2030.

The revenues generated from Propositions 30 and 55 are deposited into the EPA and a corresponding reduction is made to the district's or charter school's LCFF revenue. For 2024-25, the reduction is approximately 24% of the total LCFF funding. The district began receiving EPA payments quarterly in Fiscal Year 2013-14.

Funding Before Proposition 30



Funding After Proposition 30



Proposition 30 requires that each LEA shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that **the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or for any other administrative costs**. An LEA may allocate the EPA entitlement entirely to one program for expenditure.

Propositions 30 and 55 require all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent. District EPA information for previous years can be found by selecting the Budget Info link on the District's website.

Listed on the next page is the Education Protection Account Expenditure plan listing how the moneys received from the Education Protection Account are proposed to be spent in 2024-25.

Education Protection Account, Fund 01, Resource 1400**Projected Expenditures through: June 30, 2025**

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	125,462,821
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
TOTAL AVAILABLE		125,462,821
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	Function Code	
Instruction	1000-1999	125,462,821
Instruction-Related Services		
Instructional Supervision & Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
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		125,462,821
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		-

Education Protection Account, Fund 09-Choices, Sub fund 08 Resource 1400
Expenditures through; June 30, 2025

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	978,140
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
TOTAL AVAILABLE		978,140
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	Function Code	
Instruction	1000-1999	978,140
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
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		978,140
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0

2024-25 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty
District: San Juan Unified School District

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and per Education Code Section 42127(a)(2)(B), a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties.

		2024-25	2025-26	2026-27
Total General Fund Expenditures & Other Uses		\$ 701,674,469	\$ 663,086,019	\$ 662,987,934
Minimum Reserve requirement	2%	\$ 14,033,489	\$ 13,261,720	\$ 13,259,759
General Fund (Combined Ending Fund Balance)		\$ 239,378,770	\$ 232,643,501	\$ 238,807,568
Special Reserve Fund EFB		\$ -	\$ -	\$ -
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		\$ 289,931	\$ 289,931	\$ 289,931
Restricted		\$ 84,694,375	\$ 79,247,777	\$ 77,733,209
Committed		\$ 26,602,723	\$ 24,881,101	\$ 23,383,876
Assigned		\$ 32,555,426	\$ 25,539,760	\$ 20,869,368
Reserve for economic uncertainties		\$ 14,033,489	\$ 12,147,450	\$ 12,114,811
Unassigned and Unappropriated		\$ 81,202,826	\$ 90,537,482	\$ 104,416,373
Subtotal Assigned, Unassigned & Unappropriated		<u>\$ 127,791,741</u>	<u>\$ 128,224,692</u>	<u>\$ 137,400,552</u>
Total Components of ending balance		\$ 239,378,770	\$ 232,643,501	\$ 238,807,568
		TRUE	TRUE	TRUE
Assigned & Unassigned balances above the minimum reserve requirement		<u>\$ 113,758,252</u>	<u>\$ 114,962,972</u>	<u>\$ 124,140,793</u>

Statement of Reasons		
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:		
Reserve for one year's growth in LCFF funding (School Services of CA recommends 100% of one year's growth)		\$ 15,220,701
	Additional Economic Uncertainty @ 1%	\$ 7,016,745
		\$ 0
	Total Needs	\$ 22,237,446
	Remaining Balance	\$ 91,520,806

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2024-25 Budget Assumptions			
	2023-24	2024-25	2025-26	2026-27
AVERAGE DAILY ATTENDANCE (ADA)				
Actual P-2	35,552.13	35,891.28	35,891.28	35,891.28
Funded	35,815.33	35,891.28	35,891.28	35,891.28
Funded change from prior year	(1,116.50)	75.95	-	-
Funded % change from prior	-3.07%	0.21%	0.00%	0.00%
LCFF REVENUES				
State Funded COLA	8.22%	1.07%	2.93%	3.08%
LCFF Targeted Student %, 3 yr avg	58.27%	60.95%	61.56%	61.56%
Supplemental Grant Growth	\$ 4,874,984	\$ 2,730,871	\$ 1,941,536	\$ 1,570,786
Concentration Grant Growth	\$ 8,446,857	\$ 7,113,415	\$ 2,097,670	\$ 544,007
Base Grant Growth	\$ 18,624,379	\$ 4,928,438	\$ 11,782,726	\$ 12,758,161
TOTAL LCFF FUNDING	\$ 461,794,730	\$ 477,015,431	\$ 493,270,002	\$ 508,394,578
Transportation and TIIG	\$ 8,011,012	\$ 8,071,582	\$ 8,239,217	\$ 8,420,597
Transitional K Add-on	\$ 1,617,551	\$ 2,004,958	\$ 2,269,962	\$ 2,340,204
Supplemental Grant	\$ 46,313,655	\$ 49,044,526	\$ 50,986,062	\$ 52,556,848
Concentration Grant	\$ 8,446,857	\$ 15,560,272	\$ 17,657,942	\$ 18,201,949
Base Grant	\$ 397,405,655	\$ 402,334,093	\$ 414,116,819	\$ 426,874,980
ok	ok	ok	ok	ok
TOTAL LCFF FUNDING PER ADA	\$ 12,613	\$ 12,801	\$ 13,188	\$ 13,592
Supplemental Grant	\$ 1,293	\$ 1,366	\$ 1,421	\$ 1,464
\$ Growth from prior year	171	73	55	43
Concentration Grant	\$ 236	\$ 434	\$ 492	\$ 507
\$ Growth from prior year	236	198	58	15
Base Grant	\$ 11,096	\$ 11,210	\$ 11,538	\$ 11,894
\$ Growth from prior year	840	114	328	355
Transportation and TIIG	\$ 224	\$ 225	\$ 229	\$ 234
FEDERAL REVENUES				
Special Education-restricted	\$ 15,347,703	\$ 12,247,703	\$ 12,161,663	\$ 12,161,663
Change from prior year	\$ (503,086)	\$ (3,100,000)	\$ (86,040)	\$ -
Title I, NCLB, Part A, Low Income - restricted	\$ 18,437,200	\$ 18,507,075	\$ 17,145,546	\$ 16,541,486
Change from prior year	\$ 631,910	\$ 69,875	\$ (1,361,529)	\$ (604,060)
All Other Federal Programs - unrestricted & restricted	\$ 61,433,118	\$ 18,583,167	\$ 5,766,920	\$ 5,137,134
Change from prior year	\$ 6,846,424	\$ (42,849,951)	\$ (12,816,247)	\$ (629,786)

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted 2024-25 Budget Assumptions			
	2023-24	2024-25	2025-26	2026-27
OTHER STATE REVENUES				
Special Education (RS 6500) - restricted (state & LCFF)	\$ 36,997,061	\$ 36,520,868	\$ 37,533,524	\$ 38,568,636
Change from prior year	\$ 4,097,395	\$ (476,193)	\$ 1,012,656	\$ 1,035,112
Special Education Mental Health - restricted (RS 3327 & 6546)	\$ 3,368,869	\$ 3,426,418	\$ 3,510,871	\$ 3,602,250
Change from prior year	\$ (56,384)	\$ 57,549	\$ 84,453	\$ 91,379
Mandate Block Grant	\$ 1,687,980	\$ 1,743,980	\$ 1,812,301	\$ 1,868,042
Change from prior year	\$ 143,696	\$ 56,000	\$ 68,321	\$ 55,741
Lottery-unrestricted	\$ 6,621,159	\$ 6,626,213	\$ 6,626,213	\$ 6,626,213
Change from prior year	\$ (1,365,713)	\$ 5,054	\$ -	\$ -
\$ per qualified ADA	\$ 177	\$ 177	\$ 177	\$ 177
Lottery-restricted	\$ 2,693,353	\$ 2,699,064	\$ 2,699,064	\$ 2,699,064
Change from prior year	\$ (1,285,691)	\$ 5,711	\$ -	\$ -
\$ per qualified ADA	\$ 72	\$ 72	\$ 72	\$ 72
OTHER LOCAL REVENUES				
All Other Local Revenue- unrestricted and restricted	\$ 17,395,896	\$ 15,978,782	\$ 11,101,483	\$ 9,515,892
Change from prior year	\$ (1,155,650)	\$ (1,417,114)	\$ (4,877,299)	\$ (1,585,591)

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted 2024-25 Budget Assumptions			
	2023-24	2024-25	2025-26	2026-27
EXPENDITURES				
Staffing FTE				
Includes Unschool staffing				
Certificated				
Reg. Ed. based on enrollment	1,351.16	1,350.52	1,357.17	1,356.86
Change from prior year	7.60	(0.64)	6.65	(0.31)
Reg. Ed. Reserve	8.00	8.00	8.00	8.00
Change from prior year	-	-	-	-
Reg. Ed. Other Tchr (beyond ratio)	(19.02)	0.68	(1.97)	(1.76)
Change from prior year	5.01	19.70	(2.65)	0.21
Reg. Ed. Other Certificated	102.73	97.83	97.83	97.83
Change from prior year	14.20	(4.90)	0.00	0.00
Reg. Ed. Class Size Reduction	129.46	129.50	137.18	136.72
Change from prior year	1.99	0.04	7.68	(0.46)
Expense	\$ 14,157,135	\$ 14,227,853	\$ 15,126,453	\$ 15,132,002
Change from prior year	752,423	\$ 70,718	\$ 898,600	\$ 5,549
Grade Span implemented	Fully Implemented	Fully Implemented	Fully Implemented	Fully Implemented
Supplemental Grant	197.24	207.89	125.52	125.52
Change from prior year	19.01	10.65	(82.37)	0.00
Expense	\$ 20,326,371	\$ 23,259,311	\$ 15,541,135	\$ 15,681,005
Change from prior year	\$ 3,404,073	\$ 2,932,940	\$ (7,718,176)	\$ 139,870
Classified				
Reg. Ed. based on enrollment	194.25	194.25	194.25	194.25
Change from prior year	(0.25)	-	-	-
Reg. Ed. Classified Other, includes reductions	645.92	645.42	645.42	645.42
Change from prior year	9.78	(0.50)	-	-
Supplemental Grant	169.30	163.24	163.24	163.24
Change from prior year	55.20	(6.06)	3.71	0.00
Expense	\$ 6,729,219	\$ 7,718,488	\$ 7,787,954	\$ 7,858,046
Change from prior year	\$ 2,200,784	\$ 989,269	\$ 69,466	\$ 70,092

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted 2024-25 Budget Assumptions			
	2023-24	2024-25	2025-26	2026-27
EXPENDITURES				
Staffing FTE				
Management				
Reg. Ed. based on enrollment	91.00	92.00	92.00	92.00
Change from prior year	(2.00)	1.00	0.00	-
Reg. Ed. Other Management, including reductions	44.78	45.16	45.16	45.16
Change from prior year	0.85	0.39	-	-
Other Staffing Costs				
Salary Cost of Living Adjustment (COLA) Unrestricted Only	\$ 50,980,851	\$ 61,350,643	\$ 61,350,643	\$ 61,350,643
Change from prior year	\$ -	\$ 10,369,792	\$ -	\$ -
COLA % - All, except Teamsters	10.00%	4.50%	0.00%	0.00%
COLA %- Teamsters only-current & retro	10.00%	4.50%	0.00%	0.00%
Step and Column (net of retirements)				
General Fund				
Unrestricted & Restricted	\$ 3,865,150	\$ 4,180,139	\$ 4,210,666	\$ 4,235,013
Certificated non management %	0.90%	0.90%	0.90%	0.90%
Certificated management %	0.80%	0.80%	0.80%	0.80%
Classified %	0.90%	0.90%	0.90%	0.90%
Benefits				
Medical Insurance	\$ 39,159,791	\$ 46,046,841	\$ 48,598,217	\$ 50,885,008
Change due to enrollment & rate change	\$ 3,115,039	\$ 6,887,050	\$ 2,551,376	\$ 2,286,791
Premium rate change; % annualized	8.55%	4.24%	3.88%	4.65%
Retiree Medical Insurance	\$ 4,919,646	\$ 5,234,655	\$ 5,313,292	\$ 5,360,410
Change due to salary & rate changes	\$ 487,600	\$ 315,009	\$ 78,637	\$ 47,119

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted 2024-25 Budget Assumptions			
	2023-24	2024-25	2025-26	2026-27
EXPENDITURES				
Benefits				
Workers' Compensation Insurance	\$ 4,379,551	\$ 4,617,702	\$ 4,683,328	\$ 4,724,674
Change due to salary & rate changes	\$ 474,205	\$ 938,151	\$ 65,626	\$ 41,347
% of qualified payroll	1.79%	1.79%	1.79%	1.79%
State Teachers Retirement (STRS)	\$ 35,120,232	\$ 37,130,213	\$ 38,798,136	\$ 39,138,802
Change due to salary & rate changes	\$ 2,404,437	\$ 2,009,981	\$ 1,667,923	\$ 340,667
% of qualified payroll	19.10%	19.10%	19.10%	19.10%
Public Employee Retirement (PERS)	\$ 13,886,428	\$ 16,101,561	\$ 16,674,440	\$ 17,060,566
Change due to salary & rate changes	\$ 2,441,181	\$ 2,215,133	\$ 572,879	\$ 386,126
% of qualified payroll	26.680%	27.800%	28.50%	28.90%
Supplies and Materials				
Transportation Fuel and Supplies	\$ 1,411,453	\$ 1,427,024	\$ 1,455,564	\$ 1,484,675
Change from prior year	\$ 359,977	\$ 15,571	\$ 28,540	\$ 29,111
COLA %	44%	1%	2%	2%
Services and Operating				
Utilities (electric, gas, water, etc.)	\$ 10,369,441	\$ 10,992,000	\$ 11,673,074	\$ 12,360,581
Change from prior year	\$ 695,324	\$ 622,559	\$ 681,074	\$ 687,508
Inflation % increase	7.07%	6.00%	6.20%	5.89%
Property and Liability Insurance	\$ 4,052,319	\$ 4,796,984	\$ 4,932,739	\$ 5,065,923
Change from prior year	\$ 153,663	\$ 744,665	\$ 135,755	\$ 133,184
Inflation % increase	3.94%	18.38%	2.70%	2.72%
Board Election	\$ 155,000	\$ -	\$ 250,000	\$ -
Change from prior year	\$ (92,283)	\$ (155,000)	\$ 250,000	\$ (250,000)

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted 2024-25 Budget Assumptions			
	2023-24	2024-25	2025-26	2026-27
EXPENDITURES				
Services and Operating				
Deferred Maintenance Transfer Out	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Change from prior year, Base \$ RRMA	\$ -	\$ -	\$ -	\$ -
Special Education Contribution (all RS)	\$ 53,462,288	\$ 59,553,669	\$ 59,915,153	\$ 60,435,035
Change from prior year	\$ 13,875,664	\$ 6,091,381	\$ 361,484	\$ 519,882
System of Professional Growth	\$ -	\$ -	\$ -	\$ -
Change from prior year	\$ -	\$ -	\$ -	\$ -
Restricted Maintenance Account	\$ 18,125,710	\$ 20,068,907	\$ 19,256,776	\$ 19,253,834
Change from prior year	\$ 2,273,473	\$ 1,943,197	\$ (812,131)	\$ (2,942)

2024-25 SCHOOL SITE STAFFING, SUPPLY AND EQUIPMENT GUIDELINES
Division of Teaching and Learning

These guidelines are grouped by level (elementary, middle, high, and other programs). Each level identifies the staffing levels and supply allocations which could be determined by the Superintendent or designee as needed.

(Changes from prior publication are identified by a strikethrough or red font.)

A. ELEMENTARY SCHOOLS

PERSONNEL	ALLOCATION	COMMENTS
<u>1. Principals</u>	1.00 FTE per school	Schools with enrollment below 275 will require additional District assignment for administrators.
Principal K-8 Stipends	1.00 FTE per each K-8 school	
<u>2. Vice-Principals</u>	1.00 FTE per school with enrollment over 700	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee. Schools are provided a teacher-in-charge stipend.
<u>3. Teachers</u>		Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up. Class Size: Per Ed Code 48000(g)(1): Transitional Kindergarten maintain an average class enrollment of not more than 24 pupils for each school class at site. See section #7 for IA I. Class Size Penalties: Per Ed Code 41378: Kindergarten - average class size not to exceed 31 students, no class larger than 33 students. Class Size Penalties: Per Ed Code 41376: Grades 1 through 3 - average class size not to exceed 30 students; no class larger than 32 students.
Grade TK	1.00 FTE for every 24.0 student; dependent on having an Instructional Assistant I (IA I) assigned to class as well	
Grades K- 3	1.00 FTE for every 25.54 students (CSR/Grade Span Adj.) <u>SJTA Agreement - Class Size</u> <u>Loading Ratio Max Class Size</u> TK - 3 26 27	
Grades 4- 6 self contained	1 teacher to 25.54 students (CSR/Grade Span Adj.) grades 4-6	Per agreement with San Juan Teachers Assoc. June 10, 2015.
Grade 6-8* departmentalized	1 teacher to 32.15 students grades 6-8 <u>SJTA Agreement - Class Size</u> <u>Loading Ratio Max Class Size</u> 4-6 26 29 (6)-7-8* 33 36	Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up. Class Size Penalties: Grades 4 - 8 (including 6-8 MS & HS)- Average number of pupils per teacher not to exceed the greater of the statewide average number of pupils per teacher in 1964 (29.9) or the District's average number of pupils per teacher in 1964, whichever is greater. (For San Juan Unified School District this number in 1964 was 29.6).
Preparation Period Teachers for Grade 6-8 Teachers @ K-8 Schools	Prep is 1.33 periods daily (.26 FTE) for departmentalized grades 6-8 at K-8 schools.	Staffing is based on article 8.01.7 in the SJTA agreement or as designated by Superintendent or designee.
Preparation Period Teachers	Each regular classroom elementary teacher grades 1- 6 and full day Transitional Kindergarten/Kindergarten & K-1 Combo teachers receive 160 District funded minutes a week preparation period. With an additional 2.95 FTE off ratio which includes a .6 FTE for a PE Lead Teacher; a .4 Music Lead and .4 Art Lead Teacher.	Specialists will be limited to teach 33 sessions per week. Ratio is 1 prep teacher to 8.25 regular classroom teachers. FTE per Lead teacher per 9/14/18 agreement with SJTA.
K-8 Department Chair Stipends	Stipend per K-8 School based on number of practitioners in the middle years program	Departmentalized
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
<u>4. Counselors</u>	0.2 FTE per K-8 School	
<u>5. Intervention / Support</u>	3.0 FTE School Social Worker	
<u>6. Secretarial/Clerical</u>	<u>Basic Staff:</u> · Elem. School Secretary: 1.00 FTE per school, 10.5 · Intermediate Clerk Typist: 0.75 FTE per school, 10 <u>Additional Staff (Clerk):</u> · Up to 500 students: 0.50 FTE/10 months/4 hrs. · 501-600 students: 0.625 FTE/10 months/5 hrs. · 601-700 students: 0.75 FTE/10 months/6 hrs. · 701 & over students: 1.25/10 months/10 hrs.	Clerical allocation is based on enrollment at the end of the 5th

A. ELEMENTARY SCHOOLS

PERSONNEL	ALLOCATION	COMMENTS
7. Instructional Assistant I	.75 FTE per TK classroom, 9 months/6 hrs.	Per Ed Code 48000 (g) (2): Maintain an average of at least one adult for every 12 pupils for transitional kindergarten classrooms at each school site.
<u>8. School Playground Rec Aides</u>	<ul style="list-style-type: none"> · Up to 400 = 4 hours · 401 to 500 = 5 hours · 501 to 600 = 6 hours · 601 to 5000 = 7 hours 	<i>Allocation is based on CALPADS enrollment</i>
<u>9. Grades TK- 5 & self-contained 6th Equity Days</u>	To be determined after staffing	Allocation shall be 1 day per member.
10. Campus Monitors	1.0 FTE for all K-8 schools w/o a vice principal	
11. International Baccalaureate Primary Years Program	\$46,308	Funding needs to be used first to pay for membership. Remaining funds are for program implementation, including training and coordinator staffing at .2 FTE
<u>12. Montessori Program</u>		Funding to provide the minimally required training and certification including another age/grade span certification when it is necessary.
13. Operations	1 FTE Elementary head custodian & 1.0 FTE to 2.75 FTE custodians per school depending on site size.	1 Elementary head custodian is assigned to each elementary school to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, kindergarten, certain types of special education rooms, and interior hallways daily and mop or vacuum classroom floors

SUPPLIES	ALLOCATION	COMMENTS
14. Instructional Materials Allocation (IMA)	\$79.19 \$81.43 per student enrolled	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support and SIS printing. and School Playground Rec Aides allocation for Elementary sites. <i>Allocation is based on enrollment at the end of the 3rd full week of instruction. Allocation is based on CALPADS</i>
15. Prep Supplies	\$500 per FTE for Art, Music, Other and P.E. Specialist	

B. MIDDLE SCHOOLS (MS)

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Principals</u>	1.0 FTE per school	
2. <u>Vice-Principals</u>	A total of 9.0 10.0 FTEs for all Middle Schools to be assigned by Superintendent or designee.	1.0 FTE per school 2.0 FTE per school with an enrollment of 1,000
3. <u>Teachers</u> Grades 6-8	1 teacher to 27.6 students <u>SJTA Agreement - Class Size</u> (6)7 - 8 33 36	Allocation is based on enrollment at the end of the 3rd full week of instruction. Prep period is included in the teacher/student allocation ratio identified.
Off Ratio Teachers	4.6 6.6 FTE	Middle Years International Baccalaureate Program &
Department Chair Stipends	Stipends per school: Stipends based on number of practitioners per subject area	
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice
4. <u>Instructional Assistants</u>	None	
5. <u>Counselors</u>	1.00 FTE per school	
6. <u>Media/Library Technicians</u>	0.875 FTE per school, 9 months/7hrs. Total of 7.875 FTEs for all Middle Schools	
7. <u>Secretarial/Clerical</u>	<u>Basic staff:</u> · Middle School Secretary: 1.00 FTE per school, 10.5 months/8 hrs. · MS Records and Report Clerk: 1.00 FTE per school, 10.5 months/8 hrs. <u>Additional Staff (ICT):</u> 0.75 FTE per school, 10 months/6 hrs. (for attendance) · 800-900 students: 0.5 FTE (10 months/4 hrs.) · 901 + students: 1.0 FTE (10 months/8 hrs.)	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
8. <u>Campus Monitors</u>	1.0 FTE per site	
<u>9. Duty Relief</u>	\$24.37 per student	<i>Allocation is based on CALPADS enrollment</i>
10. <u>International Baccalaureate Middle Years Program</u>	\$38,500	Funding needs to be used first to pay for membership. Remaining funds are site discretionary. Increased \$25,000 in 2015-16. Staffing currently part of off ratio.
11. <u>Articulation</u>	See comments	Allocation is for extra assignment and or substitutes for staff for the articulation of students from grades 5 to 6 and grades 6 to 7 and grades 8 to 9 is centrally budgeted based on a baseline allocation and percentage of total students.
12. <u>Operations</u> a. Custodians	1 FTE MS head custodian and between 1.5 FTE to 2.5 FTE custodians per school depending on site size.	1 MS head custodian is assigned to each middle school to open school, inspect grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, office and interior hallways daily and mop or vacuum classroom floors every other day.
13. <u>Athletics</u>	<i>Middle school site allocation is 1 head coach & 1 assistant coach</i>	

SUPPLIES & MISC.	ALLOCATION	COMMENTS
13. <u>Instructional Materials Allocation</u>	\$84.80 \$86.79 per student enrolled (plus After School-Detention & Duty Relief)	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing and Clerical support. After-School Detention and Duty Relief. Allocation is based on enrollment at the end of the 3rd full week of instruction. <i>Allocation is based on CALPADS enrollment</i>
<u>14. After School Detention</u>	\$1,420.00 per Site	

C. HIGH SCHOOLS (HS)

PERSONNEL	ALLOCATION	COMMENTS						
1. Principals	1.00 FTE per school							
2. Vice Principals	<p>1.00 FTE per school with enrollment of less than 850 2.00 FTE per school with enrollment of 850 to 1,750 3.00 FTE per school with enrollment of more than 1,750</p> <p>Total of 18.0 FTEs for all High Schools</p> <p>Schools with only two less than 3 VP's will be provided an additional \$6,000 \$9,000, plus payroll related costs for Extra Admin Support Safety and Support from the Central Asst. Supt. Secondary Ed. budget.</p> <p>Article 10 Safety - \$3K at sites with less than 3 VP's</p>	<p>Allocation is initially based on budget development enrollment projections.</p> <p>Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.</p>						
3. Teachers Grades 9-12	<p>1.00 FTE for every 27.8 students</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">Loading Ratio</td> <td style="text-align: center;">Max Class Size</td> </tr> <tr> <td style="text-align: center;">9 - 12</td> <td style="text-align: center;">33</td> </tr> <tr> <td style="text-align: center;">36</td> <td></td> </tr> </table>	Loading Ratio	Max Class Size	9 - 12	33	36		Allocation is based on enrollment at the end of the 3rd full week of instruction for traditional sites & for block sites by the 10th instructional day from the first day of instruction.
Loading Ratio	Max Class Size							
9 - 12	33							
36								
Intervention Teachers - Off Ratio Teachers	.4 FTE per traditional & .34 FTE per for block sites (FTE) 2.47 2.87 FTE	Embedded credit recovery (dropout prevention) IB & Contractual Requirement &						
ROP/CTE/School to Career	13.94 14.90 FTE's for all High Schools							
Department Chair Stipends	<p>Stipends per school:</p> <p>Stipends based on number of practitioners per subject area</p>							
High School Stipends	3 Curriculum Facilitator stipends per site	Site has discretion on how to assign these stipends based on certificated needs at the site. The District also sponsors athletic stipends which are allocated by the school site. (See Athletics' Section)						
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.						
4. Counselors	<p>1.50 FTE per school with enrollment of less than 900 2.00 FTE per school with enrollment 900-1199 2.50 FTE per school with enrollment 1200-1499 3.00 FTE per school with enrollment 1500-1799 3.50 FTE per school with enrollment of more than 1799</p> <p>Total of 22.0 FTEs for all High Schools</p>	<p>Allocation is initially based on budget development enrollment projections.</p> <p>Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.</p>						
5. Intervention / Support	2.1 FTE At Risk Case Manager							
6. Librarians	1.00 FTE per school							
7. Instructional Assistants	None							

C. HIGH SCHOOLS (HS)

PERSONNEL	ALLOCATION	COMMENTS
8. <u>Secretarial/Clerical</u>	<p><u>Basic staff:</u></p> <ul style="list-style-type: none"> School Secretary II: 1.00 FTE per school, 12 months/8hrs. School Secretary I: 2.00 FTE per school, 11 months/8hrs. School Controller: 1.00 FTE per school, 12 months/8hrs. Sr. Records & Report Clerk: 2.00 FTE per school (1 @ 11 months/8 hrs. and 1 @ 12 months/8 hrs.) <p><u>ICT:</u></p> <ul style="list-style-type: none"> 1.0 FTE per school (10 months/8 hrs.) <p><u>Additional Staff (ICT):</u></p> <ul style="list-style-type: none"> 1101 to 1500 students: 0.625 FTE per school (1 @ 10 months/5 hrs.) 1501 to 1900 students: 1.25 FTE per school (2 @ 10 months/5 hrs. each) 1901 and over students: 1.875 FTE per school (3 @ 10 months/5 hrs. each) 	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
9. <u>Campus Monitors</u>	2.0 FTE per school	
10. <u>Civitas Program</u>	\$40,000	Allocation can be used to fund personnel. Increased \$15,000 in 2015-16
11. <u>International Baccalaureate Middle Years/Diploma Program</u>	\$120,000	Allocation can be used to fund personnel. Increased \$50,000 in 2015-16
12. <u>International Studies Program</u>	\$25,000	Allocation can be used to fund personnel.
13. <u>Operations</u>	1 FTE HS custodial/plant supervisor, 1 FTE lead custodian and between 4.0 FTE to 6.75 FTE custodians per school depending on site size.	1 HS custodial/plant supervisor is assigned to each high school to open school, inspect grounds and swimming pools, perform minor maintenance, cafeteria set up, clean kitchen and cafeteria, supervises lead custodian and custodians, and perform miscellaneous tasks to support site staff during the day. 1 lead custodian manages custodial activities and perform cleaning tasks. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, swimming pool decks, gymnasiums, shop areas and interior hallways daily and mop or vacuum classroom floors every other day.
14. <u>Athletics</u>	Regular high school site allocation is 23 22 varsity coaches, 24 20 assistant coaches, 1 head coach and 6 assistant coaches for pre-season football, and 4- 11 head coaches. Sites without swimming pools have 19 varsity coaches.	A stipend is paid by the district to athletic coaches per season as outlined in the District's salary schedule. Nurse - Attendance at an athletic event \$76/event.

SUPPLIES & MISC	ALLOCATION	COMMENTS
15. <u>Instructional Materials</u>	\$102.40 \$105.30 per student enrolled at a traditional site	Instructional Materials Allocation (IMA) includes allocations for
16. After School Detention	\$2,440.00 per Site	
17. Girls Athletics	\$2,000.00 per Site	

D. K-12

PERSONNEL	ALLOCATION	COMMENTS
Non-ratio Certificated Staffing	1.4 1.0 FTE Teacher On Special Assignment TOSA 1.0 FTE Lead Counselor 1.0 FTE Counselor Special Program	

E. 6-12

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Saturday School</u>	See comments	Allocation is for extra assignment for certificated staff to supervise students who are required to attend Saturday School programs. The funds are centrally budgeted and are based on an allocation which would cover the projected Saturdays for the year for 18 Middle and High Schools.
2. <u>Extra-curricular Class Activities</u>		Allocation is for stipends for class activities outlined in the District salary schedule.

F. ALTERNATIVE LEARNING / OTHER SCHOOLS**MERAKI HIGH SCHOOL**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	5.0 4.0 FTE - 1 FTE for every 25 students	Allocation of personnel is determined by the Superintendent or designee.
—Department Chair Stipends	Stipends based on number of practitioners	Each member will receive a set annual amount instead of the stipends listed on the salary schedules, as per MOU with SJTA.
—Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice
2. <u>Counselor-Special Program</u>	1.0 FTE & Hard to Staff III Stipend	
3. <u>Youth Employment</u>	1.0 FTE, 11 months	
4. <u>Instructional Assistant</u>	1.0 FTE, 9 months	
5. <u>Secretary II</u>	1.0 FTE , 12 months	
6. <u>Campus Monitor</u>	1.0 FTE	
Custodians at the Fair Oaks Campus serve all alternative schools on the campus		

INDEPENDENT STUDY (TK-5 Grades)

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	4.0 3.0 FTE (No ratio)	Allocation of personnel is determined by the Superintendent or designee. See SLA "TK-5 Independent Study Options for 2024-25 School Year 03.15.24".
2. <u>INSTRUCTIONAL ASSISTANT I</u>	2.25 FTE, 9 months/6 hrs..	
3. <u>Secretary</u>	1.0 FTE, 10.5 months/8 hrs.	

INDEPENDENT STUDY (6-12 Grades)

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	14.77 11.77 FTE (No ratio)	Allocation of personnel is determined by the Superintendent or designee. See SLA "6-12 Independent Study Options for 2024-25 School Year 03.15.24".
Department Chair Stipends Leadership Stipends	Stipends based on number of practitioners 3 Stipends	Each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and SJTA.
2. <u>Counselors</u>	0.80 FTE & Hard to Staff III Stipend	
3. <u>TOSA</u>	1.0 FTE	
4. <u>Clerical</u>	3.00 FTE	

CONTINUATION HIGH SCHOOLS – LA ENTRADA ACADEMY

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	4.22 2.11 FTE, 10 months (No ratio)	La Entrada operates as an Academy with computer-assisted instruction, one-on-one tutoring, and small group instruction. Allocation of personnel is determined by the Superintendent or designee.
Department Chair Stipends <i>Leadership Stipends</i>	Stipends based on number of practitioners	<i>Each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and SJTA.</i>
Academy Stipends	4 2 Academy Stipends	
2. <u>Program Spec K-12 Curriculum</u>	1.0 FTE	
3. <u>Instructional Assistant - Academy</u>	2.0 1.0 FTE, 9 months	
4. <u>Secretarial/Clerical</u>	Registrar/Secretary Academy: 1.0 .45 FTE, 10.5 months Sr. Records & Report Clerk: 1.0 .5 FTE, 10.0 months	

HOME SCHOOL (K-8 Grades)

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	7.0 FTE (No ratio)	Allocation of personnel is determined by the Superintendent or designee.

G. STUDENT SERVICES

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u> Home and Hospital	4.8 FTE (No ratio)	
Leadership Stipends	3 Stipends	Mutually agreed upon by the District and SJTA
2. <u>Nurses</u>	24.85 21.5 FTE minimum staffing ratio per MOU	16.5 16.125 FTE Health Services (General Purpose) 4.35 5.375 FTE Health Services (Special Ed) 4.0 FTE Fund 12
Leadership Stipends	3 Stipends	Mutually agreed upon by the District and SJTA
3. Intervention/Positive-Behavior Support	1.0 FTE Behavior Support Specialist	

H. SPECIAL EDUCATION

PERSONNEL	ALLOCATION	COMMENTS
1. Program Administrator	2.0 3.0 FTE	
2. <u>Teachers</u> Special Day Class: Mild to Special Day Class: Moderate SDC 7 6-12 Mild to Moderate (<i>not self-contained</i>)	1.00 FTE per district wide class size average of not more 1.00 FTE per district wide class size average of not more 1.0 FTE for every 25 students caseload maximum shall be 26 students	Based on program needs See Article 7.07.1 d. in the SJTA agreement for a list of some
SDC TK-12 Inclusion Specialist	1.0 FTE for every 28 students	
Resource & Inclusion Specialist	K-8 Elementary (one site assigned) : 1.00 FTE for every 28-22 students caseload max 25 9-12 Secondary : 1.00 FTE for every 28-25 students Split Site Assignments: 1.0 FTE for every 20 students caseload max 22	Caseload legal limit of 28 with additional daily compensation, as applicable
3. <u>Designated Instruction & Services</u> Speech Therapist Speech & Language Therapy Assist. Occupational Therapist Certificated Occupational Adapted Physical Education Visually Impaired Mobility Specialists Orthopedic Impairment Mental Health (MH) Career Prep Supplemental Instruction Preschool Grants Prep Teachers Leadership Stipends	loading to 40:1 for aged 3-5 & 60:1 aged 6+ with a maximum avg. caseload of 60 55 16.4 FTE teachers to 525 students 4 teachers to 80 students 1.5 FTE to 33 students 1.4 FTE to 110 students 11.0 FTE Ed Rel Spec Ed Mental Health Therapists, 6.7 FTE Psychologist, 1.0 FTE Sped Ed Behaviorist Specialist, 2.34 .875 FTE IA III Each Special Day Classroom (elementary SDC) teacher at non Special Ed sites in grades 1 through 8 receives 160 district funded minutes a week preparation period.	Based on program needs. Specialists are available for preparation periods, to be allocated by the superintendent or designee based on district need. Beginning in 2003-04, La Vista Grades 7-12 grade teachers receive 0.20 FTE of prep for every 1.0 FTE teacher instead of 160 minutes per week. The allocation is included in the La Vista site allocation. 1.0 FTE is dedicated per site to Ralph Richardson and Laurel Ruff. Beginning in 2005-06, each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and the SJTA. Each school leadership team will range from a minimum of four to a maximum of nine including the principal and vice principal. Additional 5 stipends for speech language pathologists leadership teams.
Department Chair Stipend	Stipends based on number of practitioners for students served	

H. SPECIAL EDUCATION

PERSONNEL	ALLOCATION	COMMENTS
4. <u>Other Positions</u>	3.0 2.0 FTE Asst. Directors 11.0 10.0 FTE Program Specialists	Based on program needs.
5. <u>Counselors</u>		Based on program needs
6. <u>Psychologists</u>	23.17 FTE	6.27 FTE Health Services 16.9 FTE Special Ed
7. <u>Behaviorists</u>	5.0 FTE Special Ed Behaviorist Specialist	Based on program needs
8. <u>Significantly Disproportionate (Intervention Services)</u>		As of 2023-24 no longer identified
9. <u>Equity Days</u>	4 Days granted to all teachers service providers for planning, preparing and developing IEPs	
10. <u>Secretarial/ Clerical/ Others</u>	Basic Staff:	
Elementary School-Secretary Special Education Center Secretary	2.00 3.00 FTE, 1 per center	
Middle School Secretary (La-Clerks	1.00 FTE 1.25 FTE Additional staff (Clerk): · Up to 500 students: 0.50 FTE/10 months/4 hrs. · 501-600 students: 0.625 FTE/10 months/5 hrs. · 601-700 students: 0.75 FTE/10 months/6hrs. · 701 and over students: 1.25/10 months, 10 hrs.	
11. <u>Classified Instructional Personnel</u>		Includes instructional assistants, interpreters, and brail lists. Based on program needs.
12. <u>Spec. Ed Campus Intern Support</u>	0.8750 FTE	Assigned to La Vista.
13. <u>Custodians</u>	1 FTE Elementary head custodian and 1.25 FTE custodians assigned to Laurel Ruff Center. 1 FTE Elementary head custodian and 1.5 FTE custodian assigned to Ralph Richardson Center. 1 FTE Elementary head custodian and .75 FTE custodian assigned to La Vista Center.	Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily. Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily. Elementary head custodian is assigned to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, interior hallways, and classroom floors daily.

I. LCFF SUPPLEMENTAL

PERSONNEL	ALLOCATION	COMMENTS
1. Deputy Superintendent-Directors	4.6248 FTE	
2. Program Manager	1.128 FTE	
3. Program Coordinators / Specialists / Therapists	.97 FTE	
4. Administrator Instructional Specialist	8.3 FTE @ Elementary Schools 5.0 FTE @ Middle Schools 2.0 FTE @ High Schools .5 FTE @ Home School	
5. Teachers	47.6 FTE @ Elementary Schools 13.4 FTE @ Middle Schools 28.7 FTE @ High Schools 6.0 FTE Infant / Toddler .75 FTE Adult Ed 4.00 FTE Academic Intervention Specialist (K-12)	64.925 FTE ELD Sections; 7.06 FTE Math Sections; 3.35 FTE Intervention-
6. TOSAs / Site Resource	8.96 FTE	
7. Counselors	30.91 FTE	
8. School Social Worker	16.72 FTE	
9. Nurse	4.15 FTE	
10. Instructional Assistants	58.25 FTE	
11. Bilingual Translator/Sch-Comm Resource Asst/Refugee	17.0 FTE	
12. Classified Support (Community Spec.& Campus-Monitor, etc.)	39.26 FTE	
13. Clerical	11.82 FTE	
14. Community/Family Support	4.0 FTE	
15. Supr. Intervent/Prevent Progs	1.55 FTE	

Unrestricted General Fund - Staffing

STAFFING BY FUNCTION (FTE*)	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	Change from Prior
General Instruction ⁽¹⁾	1,671	1,634	1,701	1,754	53
Supervision of Instruction ⁽²⁾	79	78	83	82	(1)
Other Instruction ⁽³⁾	51	52	78	78	(0)
School Administration	304	304	306	305	(1)
Pupil Services ⁽⁴⁾	114	115	123	123	0
Pupil Transportation	131	140	139	139	0
Other Pupil Services	4	4	13	12	(1)
School Co-Curricular	0	0	0	0	0
School Athletics	0	0	0	0	0
Other Ancillary Services ⁽⁵⁾	1	1	1	1	0
Community/Enterprise Services	0	0	0	0	0
Board and Superintendent	21	22	24	24	0
Other General Administration	15	15	15	15	0
Fiscal Services	35	36	36	33	(3)
Human Resource Services	23	23	25	26	1
Central Support	15	18	16	19	3
Risk Management/Losses	0	0	0	0	0
Technology Services ⁽⁶⁾	36	36	45	51	6
Maintenance Services	1	1	1	0	(1)
Custodial and Operations	244	244	244	241	(3)
Security Services ⁽⁵⁾	77	82	119	118	(1)
Other Maintenance/Operations	1	1	1	3	2
Facility Planning/Construction	0	0	0	0	0
Facility Rents and Leases	0	0	0	0	0
Debt Service	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
TOTAL	2,823	2,806	2,970	3,023	53

* Full Time Equivalent Staff as of June 1 for fiscal year actual. 2024-25 is estimated as of 5.21.24

Staffing Changes through the years are as follows:

⁽¹⁾ Teachers (Class Size Reduction/Grade Span Adjustment, ELD, Supplemental Teachers, Preparation Relief, Math Intervention & Multi-Tiered System of Supports (MTSS), Alternative Education) & Instructional Assistants

⁽²⁾ System of Professional Growth Facilitators (Mentor & Peer), Administrator Instructional Specialists, Teacher on Special Assignments (TOSA), Directors, Research/Program Specialist, Clerical and Fiscal Supports, Bilingual Translators

⁽³⁾ School/Community Workers/Intervention Specialist (MTSS & K-12), School/Community (Prevention Specialists & Intervention Assistant, Resource Asst. various languages), District/Family & Community Engagement

⁽⁴⁾ Counselors (K-12, MTSS, Special Program & Lead), School Social Workers, Nurses, Psychologist & Program Specialist Health Services

⁽⁵⁾ K-8 & Middle & High School Campus Monitors, Campus/Community Safety & School Playground Rec. Aide

⁽⁶⁾ Reclassification Technology Support from Other Instruction

GLOSSARY

This glossary provides definitions of current terms used in school business documents.

Accounts Payable

Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same school district.

Accounts Receivable

Amounts due and owed the district from private persons, business firms, governmental units, or others for goods or services rendered by the district prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same school district.

Apportionments

State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Available Balance

Budgeted amount less expenditures to date and encumbrances.

Average Daily Attendance (ADA)

The student days of actual attendance divided by the number of days school was in session. A student attending every day of school would equal one ADA. ADA is usually lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose revenue and other funding.

Bond Measure

Bonds allow school districts to borrow funds to pay for a large capital investment—much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote which requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters may approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

Bonded Indebtedness

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

Budget

A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budget Adjustments

Reallocating budgeted funds based on current priorities.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program. It includes a balanced statement of revenues and expenditures as well as other exhibits to report: 1) the financial condition of the several funds of the district at the end of the preceding completed fiscal period; 2) the estimated condition of the funds at the end of the fiscal period in progress; and 3) the estimated condition of the funds at the close of the ensuing fiscal period based on the financial proposals contained in the budget document.

Budgeting

The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization: planning for the use of resources.

California Basic Education Data System (CBEDS)

The statewide system of collecting enrollment, staffing, and salary data from all school districts on an "Information Day" each October.

Capital Outlay

Expenditures for major physical changes to a school, such as new buildings, renovations, reconstruction, or certain new equipment. These investments in the physical structure of a school are expected to last for a number of years.

Cash in County Treasury

Cash balances on deposit in the county treasury for the various funds of the school district.

Certificated Employees

School district employees who are required to possess a state credential in order to do their jobs. All regularly employed teachers and principals are certificated employees.

Certificates of Participation (COP)

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Classified Employees

School district employees not required to possess a state credential in order to do their jobs. Examples include instructional aides, secretaries, clerks, maintenance, custodial workers, and some management personnel.

Collective Bargaining

As required by state law, school districts must follow a prescribed process in negotiating with its employee groups for salaries and benefits, working conditions, and like issues.

Consumer Price Index (CPI)

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indexes of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The Consumer Price Index is one of several measures of economic change.

Contribution

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living Adjustment (COLA)

An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments –a government price index. (See Education Code Section 42238.1.)

Deficit Spending

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

Direct Support Charges

Charges for a support program and services that directly benefit other programs.

Discretionary Funds

General purpose or unrestricted funds subject to local control.

Encroachment

The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expenses encroaches into the district's general fund for support. Encroachment occurs in most district and county offices that provide special education and transportation. Other encroachment is caused by local decisions to allocate general purpose funds to special purpose programs.

Encumbrances

Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation (budget) for which a part of the appropriation (budget) is reserved.

Ending Balance

Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

English Learner (EL)

Student who has not yet mastered the English language.

Enrollment

A count of the students enrolled in each school and district on a given day. A pupil is considered enrolled whether in attendance on a specific count date or not. The number of pupils enrolled in the school is usually larger than the average daily attendance (ADA).

Entitlement

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

Expenditures

The costs of goods delivered or services rendered, whether paid or unpaid.

Fiscal Year

Twelve calendar months; for school districts in California, it is the period beginning July 1 and ending June 30.

Fixed Assets

Property of permanent nature having continuing value; e.g., land, building, and equipment.

Free/Reduced Price Meals

A federal program to provide food-typically lunch and/or breakfast- for students from low-income families. The number of students participating in the National School Lunch Program is often used as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools' or districts' eligibility for grants or other funding aimed at helping lower-income families.

Full Time Equivalent (FTE)

A term describing the percentage of day an employee works compared to a full day. 1.0 FTE is equal to a full day.

Fund

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities or an agency's operations.

Fund Balance

The difference between assets and liabilities of governmental and trust funds.

Gap Funding

The amount of funding provided in the annual State Budget Act to move local agencies toward their LCFF target for each year of the estimated eight-year implementation period.

General Fund

Accounting term used by the state and school districts to differentiate general revenues and expenditures from those placed in separate budget funds for specific uses.

General Obligation Bonds (GO Bonds)

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. The principal and interest are repaid by local property owners through an increase in property taxes. School districts can seek either two thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

Income

A term used in accounting for a proprietary fund type to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term "income" should not be used in lieu of revenue in governmental-type funds.

Indirect Cost Rate

The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

Interfund Transfers

Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenue or expenditures of the school district.

Liabilities

Legal obligations (with the exception of encumbrances) that are unpaid.

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) replaced the previous K-12 finance system in the fiscal year 2013-14. The LCFF includes the following components for school districts and charter schools:

- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12) and 10.4% on the base grant amount for grades K-3.
- Provides a supplemental grant equal to 20 percent of the adjusted base grant multiplied by the unduplicated percent of targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors. (unduplicated count).
- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Add-ons equal to 2012-13 funding for Transportation and Targeted Instruction Improvement Block grant.

OASDHI (Social Security)

The official name for Social Security is Old Age, Survivor, Disability, Health Insurance Act, sometimes abbreviated to OASDI or OADHI.

Object

A term that applies to the expenditure classification of the article purchased or the service obtained.

Principal Apportionment

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

Prior Year's Taxes

Taxes collected within the current fiscal year for levies in previous fiscal years.

Projections

Projected expenses based on spending patterns. Projected revenues based on current information.

Program

A group of related activities that operate together to accomplish common ends.

Proposition 98 (1988)

Voter-approved initiatives that amended the California constitution in 1988 and 1990 to guarantee a minimum amount of funding from property and state taxes for K-14 (kindergarten through community college) education each year. The propositions included formulas for calculating the guarantee under different economic conditions.

Public Employees' Retirement System (PERS)

A retirement fund to which classified employees, their district, and the state must contribute according to California law.

Regional Occupational Center Or Program (ROC/P)

A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within that county.

Reserves

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Revenue

Addition to assets not accompanied by an obligation to perform service or deliver products.

Revolving Cash Fund

A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

Special Education

Programs to identify and meet the educational needs of children with emotional, learning, or physical disabilities. Federal law requires that all children with disabilities be provided a free and appropriate education between 3 and 22 years of age.

Standardized Account Code Structure (SACS)

As a result of legislation in 2000, all California school districts were required to convert to a new system of accounting for and reporting of school district revenues and expenditures. The new structure enables the state to electronically capture consistent data from district to district. Additionally, the new structure allows California data reporting to the federal government to be consistent with what other states are doing.

State Teachers' Retirement System (STRS)

A retirement fund to which all certificated employees, school districts, and the state must contribute according to California law.

Supply

A material item of an expendable nature that is consumed, wears out, or deteriorates with use.

Transfer In/Out

Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue.

Transitional Kindergarten

A developmentally appropriate program offered to children (at age 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

Unassigned/Unappropriated Amount

That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intra-budget transfer, i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

Unappropriated Fund Balance

The portion of a fund balance not segregated for specific purposes. All assets and income available for appropriation are credited to the account and General Reserve; appropriations and obligations are debited. The net value of the account represents the unappropriated fund balance.

Unduplicated Count

The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1.(It also refers to the count of students who qualify for free or reduced price meals, English learners, or foster youth.) Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unencumbered Balance

That portion of an appropriation or allotment not yet expended or obligated.

Unrestricted

May be used for general purpose.

SUBJECT: Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant Plan (Slavensky) – 8:05 p.m.

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:

Action: The superintendent is recommending that the board discuss and approve the plan for Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant funding.

RATIONALE/BACKGROUND:

On June 30, 2022, Governor Gavin Newsom approved AB 181. The bill established the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant. On September 27, 2022, Governor Newsom approved AB 185, which revised the Arts, Music, and Instructional Materials Discretionary Block Grant. The grant allocates \$3,560,885,000 to local educational agencies (LEA) for five purposes enumerated in Section 134(a) of Chapter 52 of the Statutes of 2022), which may be briefly summarized as: (1) obtaining standards-aligned professional development and instructional materials for specified subject areas; (2) obtaining professional development and instructional materials for improving school climate; (3) developing diverse, culturally relevant and multilingual school library book collections; (4) operational costs, including retirement and health care cost increases; and (5) COVID-19-related costs necessary to keep pupils and staff safe and schools open for in-person instruction.

Section 134(c) of AB 185 notes that funding appropriated pursuant to this section shall be available for encumbrance through the 2025-26 fiscal year. LEAs are encouraged, but not required, to proportionally use resources received pursuant to this section for the purposes noted in paragraphs (1) to (5), inclusive, of subdivision (a) and to support arts and music education programs.

The district received \$21,824,824 in one-time AMIM funding.

ATTACHMENT(S):

1. [AMIM Presentation](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/17/2024

FISCAL IMPACT:

Current Budget: \$21,824,824

Funding Source: AMIM Discretionary Block Grant

PREPARED BY: Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support

APPROVED BY: Melissa Bassanelli, Superintendent of Schools



Arts, Music & Instructional Materials Discretionary Block Grant

San Juan Unified School District
Board of Education
June 25, 2024

1



Purpose

- Provide background information and allowable uses of the AMIM Discretionary Block Grant funding
- Share the process used to develop the plan for use of the AMIM Discretionary Block Grant funding
- Request approval of the plan

2



Background Information

- On June 30, 2022, Governor Gavin Newsom approved AB 181 which established the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant.
- The district received \$21,824,824 in one-time AMIM funding.
- The grant allocates funds to school districts for five purposes.
 - Standards-aligned professional development and instructional materials for specified subject
 - Professional development and instructional materials for improving school climate
 - Diverse, culturally relevant and multilingual school library book collections
 - Operational costs, including retirement and health care cost increases
 - COVID-19-related costs necessary to keep pupils and staff safe and schools open for in-person instruction
- The funding is available for encumbrance through the 2025-26 fiscal year.
- School districts are encouraged, but not required, to proportionally use the funding for the purposes noted above.

3



Process Used to Develop the Plan

Partnership Meetings & Input Gathering

- July - September 2023: Collaborative planning and input meetings with labor partners
- December 2023 - March 2024: LCAP partnership and listening sessions
- Ongoing: Classroom observations, site visits, and conversations with arts education specialists and practitioners

Labor Relationships & Bargaining Cycle

- Summer 2023: The labor management consortium focuses on employee well-being
- Spring 2024: Bargaining teams prioritize investments in recruitment and retention

LCAP & Budget Planning

- Annual midyear LCAP checkpoint meetings
- Ongoing: Budget Review Committee
- Spring 2024: Development of 2024-25 elementary/K-8 specialist matrix
- Ongoing: Use of Proposition 28 funds to expand arts education

4



Prioritizing Employee Well-being & Alignment with Our Core Values



Our Core Values

- Belonging
- Relevance
- Voice
- Social and Emotional Intelligence
- Resilience
- Championing
- Innovation

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Spending Plan

AMIM Discretionary Block Grant Item	Amount
One-time \$5,000 allocation for each arts education specialist (for supplies, equipment, professional learning, etc.)	300,000
One-time arts education site allocations*	500,000
One-time costs associated with Special Education staffing and support	2,824,824
One-time off-schedule bonus for all employees	17,500,000
Indirect services	700,000
Total	21,824,824
*As we close the fiscal year and savings are identified, the savings may be used to augment arts education site allocations.	

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San Juan Unified
SCHOOL DISTRICT

Board Discussion & Questions



7

SUBJECT: Middle School Boundary Adjustments (Camarda) – 8:25 p.m.

DEPARTMENT: Operations

ACTION REQUESTED:

Action: The superintendent is recommending that the board adopt Resolution No.4142, adjusting the attendance boundaries for Arden Middle School, Arcade Middle School, Katherine Johnson Middle School, Starr King K-8 and Winston Churchill Middle School; selecting map no. 3 for the new middle school boundaries within the western region of the district; and approving a notice of exemption regarding the boundary change as provided for by the California Environmental Quality Act (CEQA).

RATIONALE/BACKGROUND:

District staff in reviewing financial and enrollment data, recommended that the board examine the possibility of adjusting the attendance boundaries at specific middle school campuses as part of an overall plan to adapt to enrollment growth and maintain long term stability in the district. Upon board direction to examine this possibility, staff began the process of soliciting feedback from the community and analyzing the impact of a boundary adjustment on the district, its students, staff, and the community as a whole.

Neither federal nor state law specifically addresses a change in school attendance boundaries. Generally, the Education Code permits the Board to act in any manner that does not violate the law and to expend funds as necessary to meet District needs. (Ed. Code sections 35160 and 35160.1.) The authority of school boards extends to setting student assignment policies and to determining geographic attendance zones. (American Civil Rights Foundation v. Berkeley Unified School Dist., *supra*, 172 Cal.App.4th at p. 216.) Under this authority, the Board has power, “in the exercise of reasonable discretion, to establish school attendance zones within the district, to determine the area that a particular school shall serve, and to require the students in that area to attend that school.” (Jackson v. Pasadena City School District (1963) 59 Cal. 2nd 876, 879.)

The district’s Board Policy 5116 established procedures for setting, modifying and reviewing its school attendance boundaries. To establish or modify school attendance boundaries, the superintendent or designee must consider the following factors before making a recommendation to the board for boundary adjustments:

1. School enrollment data, including declining enrollment patterns;
2. Facility capacity and design, including potential commercial and residential developments;
3. School feeder patterns, including maintaining, to the extent practicable, continuity of student attendance;
4. Federal, state, or court mandates;
5. Community input;
6. Student safety;
7. Transportation capacity;
8. Community and neighborhood identity;
9. Geographic features of the district, including traffic patterns;
10. Educational programs, such as magnet schools and charter schools;
11. Consistency between municipal boundaries and high school boundaries; and
12. Other factors.

District staff, with board direction, convened a committee of members comprised of principals, facility planners, consultants, and district staff to study the impact of the boundary adjustments and the factors laid out above. The committee also conducted various outreach events to solicit additional feedback from members of the public that may be impacted by the boundary adjustments.

The specific boundary changes are depicted in accompanying attachment number three. These boundary changes would be effective at the start of the 2025-2026 school year.

Furthermore, as a change in attendance boundaries may be considered a project for the purposes of the California Environmental Quality Act, staff also recommends the board adopt the attached Notice of Exemption providing that the boundary adjustment is exempt from environmental review as it will not have a significant impact on the environment.

ATTACHMENT(S):

1. Resolution No. 4142 Approving Boundary Adjustments
2. CEQA Notice of Exemption - Attendance Boundary Adjustments
3. Proposed Boundary Map No. 3

BOARD COMMITTEE ACTION/COMMENT:

Facilities Committee: 12/06/2022, 05/02/2023, 06/06/2023

PREVIOUS STAFF/BOARD ACTION:

Board of Education: 06/11/2024 (Discussion)

Superintendent's Cabinet: 06/03/2024, 06/17/2024

FISCAL IMPACT:

N/A

PREPARED BY: Frank Camarda, Chief Operations Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

**RESOLUTION BEFORE THE BOARD OF TRUSTEES OF
THE SAN JUAN UNIFIED SCHOOL DISTRICT
APPROVING BOUNDARY ADJUSTMENTS**

RESOLUTION NO. 4142

WHEREAS, the San Juan Unified School District (“District”) has undertaken a detailed and holistic review of enrollment at District campuses to assess the impact of increasing enrollment within District boundaries;

WHEREAS, after reviewing financial and enrollment data, District staff recommended that the Board of Trustees (“Board”) examine the possibility of adjusting the attendance boundaries at specific middle school campuses as part of an overall plan to adapt to enrollment growth and maintain long term stability in the District;

WHEREAS, the District created and implemented a middle school boundary committee (“Committee”) comprised of principals, facility planners, consultants, and District staff. The Committee met monthly to create criteria for new boundary map development, discuss legacy student enrollment options and develop a community outreach plan;

WHEREAS, District staff conducted several community outreach events on 05/08/2023, 05/10/2023, and 05/16/2023, and analyzed three (3) different scenarios involving the redrawing of attendance boundaries at the following middle schools:

- Arden Middle School
- Arcade Middle School
- Katherine Johnson
- Starr King K-8
- Winston Churchill Middle School;

WHEREAS, based on the Committee’s work, community feedback, and evaluating the factors related to, school enrollment data, including declining enrollment patterns, facility capacity and design, including potential commercial and residential developments, school feeder patterns, including maintaining, to the extent practicable, continuity of student attendance, federal, state, or court mandates, student safety, transportation capacity, community and neighborhood identity, geographic features of the District, including traffic patterns, educational programs, such as magnet schools and charter schools, and consistency between municipal boundaries and high school boundaries, District staff recommends modifying district boundaries in the following manner:

- Selection and implementation of map scenario number three (3)

WHEREAS, the District now desires to adjust its attendance boundaries in the manner generally depicted in Attachment No. 3.

WHEREAS, the adjustment of attendance boundaries (“Project”) is a project subject to the California Environmental Quality Act (Pub. Resources Code, § 21000, *et seq.*, (“CEQA”)) and its implementing regulations (Cal. Code of Regs., tit. 14, §15000 *et seq.*; “CEQA Guidelines”), except that the Project is exempt from CEQA pursuant to Public Resources Code section 21080.18 and CEQA Guideline 15314 related to minor additions to existing schools; and

WHEREAS, the Project will not result in any physical changes to facilities; and

WHEREAS, the Project is statutorily exempt under Public Resources Code section 21080.18 and CEQA Guideline 15314; and

WHEREAS, the Project does not involve any of the following and so is eligible for an exemption as described above under State CEQA Guidelines section 15300.2:

- a) The cumulative impact of successive projects of the same type in the same place, which over time are significant;
- b) An activity where there is a reasonable possibility that the activity will have a significant effect on the environment due to unusual circumstances;
- c) A project which may result in damage to scenic resources, including but not limited to trees, historic buildings, rock outcroppings or similar resources, within a highway officially designated as a state scenic highway;
- d) A hazardous waste site which is included on any list compiled pursuant to Section 65962.5 of the Government Code; and
- e) A project which may cause a substantial adverse change in the significance of a historical resource; and

WHEREAS, the CEQA Guidelines also exempt from further CEQA review those activities that are covered by the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA (the “Common Sense Exemption”); and

WHEREAS, upon a determination that the Project is exempt from CEQA, the District is entitled to file a Notice of Exemption with the County Clerk pursuant to California Code of Regulations, Title 14, section 15062.

NOW, THEREFORE, BE IT FOUND, DETERMINED AND RESOLVED BY THE BOARD OF EDUCATION OF THE SAN JUAN UNIFIED SCHOOL DISTRICT:

1. The foregoing recitals are adopted as true and correct.
2. In order to implement the action taken by the Board through this Resolution, the District’s attendance boundaries shall be adjusted as follows:

- a. Implementation of map scenario number three (3), effective for the 2025-2026 school year
3. The Board hereby approves the adjusted boundaries as shown on Attachment No. 3 hereto, which shall be effective as of the 2025-2026 school year.
4. The Project is hereby found to be exempt from the requirements of CEQA pursuant to Public Resources Code section 21080.18, and State CEQA Guidelines sections 15314 and 15300.2, as set forth above, and is hereby approved.
5. District staff are hereby authorized and directed to file a Notice of CEQA Exemption for the Project with the County Clerk in accordance with CEQA and the State CEQA Guidelines, and the findings set forth in this Resolution.
6. The Superintendent and/or her designee are authorized and directed to take such further actions as may be necessary and appropriate to carry out the intent of this Resolution.

The foregoing Resolution was adopted at a meeting of the Governing Board of the San Juan Unified School District on June 25, 2024, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

SAN JUAN UNIFIED SCHOOL DISTRICT

By: _____
Pam Costa, President
San Juan Unified School District
Board of Education

ATTESTED TO:

By: _____
Ben Avey, Clerk
San Juan Unified School District
Board of Education

Notice of Exemption

To: Office of Planning and Research
1400 Tenth Street,
Sacramento, CA 95814

From: (Public Agency)

County Clerk
County of Sacramento
8239 E Stockton Blvd A,
Sacramento, CA 95828

San Juan Unified School District
3738 Walnut Ave.
Carmichael, CA 95608-3056

Project Title: Attendance Boundary Adjustments of Arden Middle School, Arcade Fundamental Middle School, Katherine Johnson Middle School, Starr King Middle School, and Winston Churchill Middle School.

Project Location - Specific: 1640 Watt Ave, Sacramento, CA 95864, 3500 Edison Ave, Sacramento, CA 95821, 1400 Bell St, Sacramento, CA 95825, 4848 Cottage Way, Carmichael, CA 95608, and 4900 Whitney Ave, Carmichael, CA 95608.

Project Location - City: Sacramento and Carmichael

Project Location - County: Sacramento

Description of Nature, Purpose, and Beneficiaries of Project:

The District proposes attendance boundary adjustments to the above middle schools to ensure that District schools can adapt to enrollment growth in particular regions within the District boundaries. There are no facilities modifications approved as a part of the Project. Where facilities upgrades are needed to ensure adequate housing for District students the environmental impacts for those upgrades shall be or have been reviewed as required by the California Environmental Quality Act.

Name of Public Agency Approving Project: San Juan Unified School District

Name of Person or Agency Carrying Out Project: San Juan Unified School District

Exempt Status: (check one)

- Ministerial (Sec. 21080(b)(1); 15268)
- Declared Emergency (Sec. 21080(b)(3); 15269(a))
- Emergency Project (Sec. 21080(b)(4); 15269(b)(c))
- Categorical Exemption. State type and section number: Cal. Code Regs., tit. 14, § 15314 (Class 14)
- Statutory Exemptions. State code number: Pub. Res. Code § 21080.18
- "Common Sense" Exemption: Cal. Code Regs., tit. 14, § 15061(b)(3)

Reasons why project is exempt: No significant exterior physical changes are anticipated to result from the Project because any needed capacity and facility upgrades are already approved and underway. As such, the Project's physical changes to the affected school sites will not include the addition of 10 classrooms or an increase in student population greater than 25% (Class 14). Finally, the Project is not located in a particularly sensitive environment, will not have cumulative impacts resulting from successive projects of the same type, and there are no unusual circumstances.

Lead Agency Contact Person: Frank Camarda

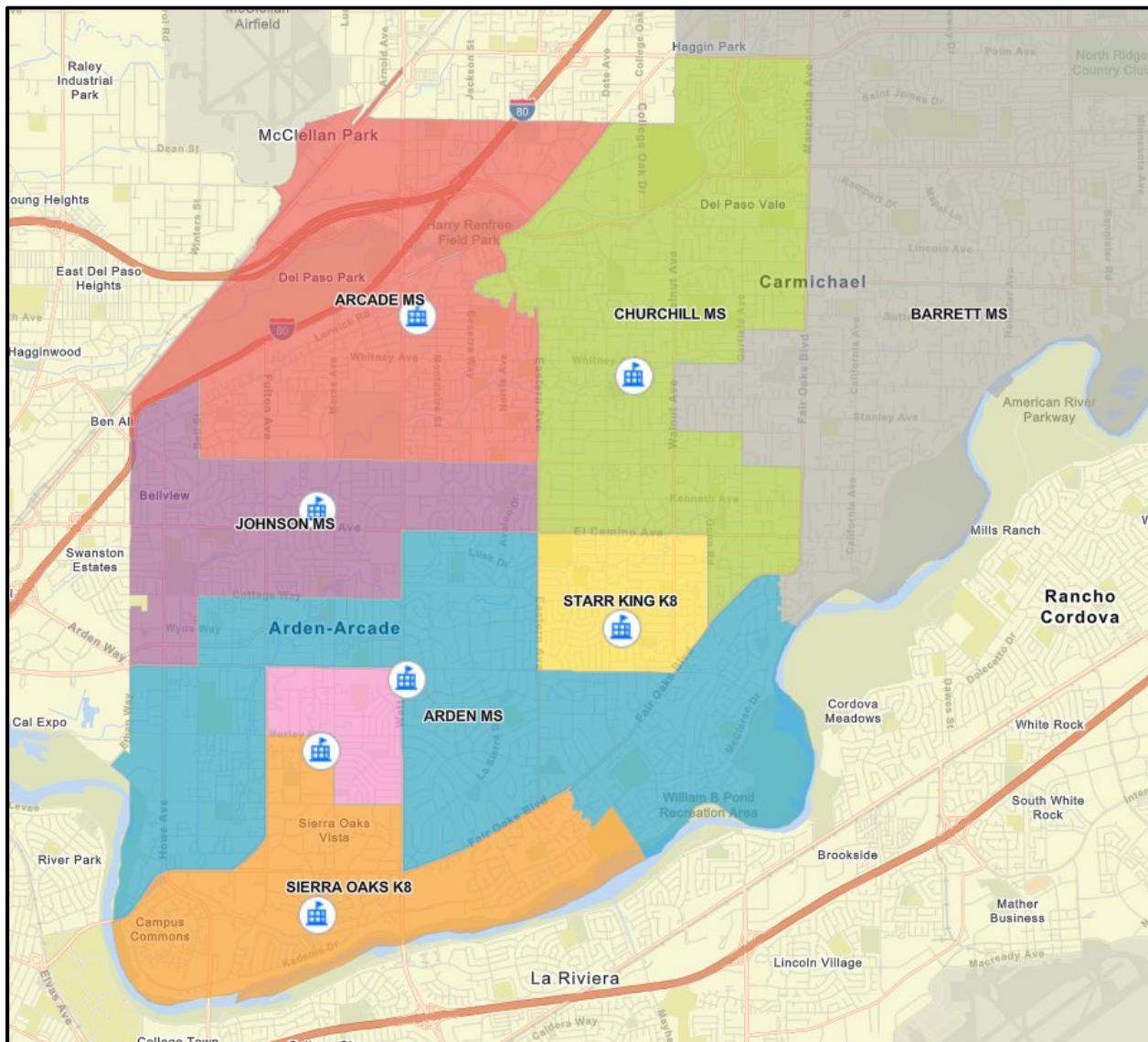
Area Code/Telephone/Extension: (916) 971-5740

Signature: _____ Date: _____, 2024

Title: Chief Operations Officer

- Signed by Lead Agency

Proposed Boundary Map No. 3



**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM:

I.8

MEETING DATE:

06/25/2024

SUBJECT: Safe Schools Program (Allen) – 8:30 p.m.

DEPARTMENT: Community Relations

ACTION REQUESTED:

Report: regarding the operation of the district's Safe Schools program.

RATIONALE/BACKGROUND:

The district's Safe Schools program has operated for more than three decades with the goal of growing safe and supportive learning environments. The program has been adapted over time to meet changing needs.

For 2024-25, the district is adding a community safety specialist to the team bringing the total to nine. Each specialist is assigned a high school and its feeder schools to support in building safe and supportive learning environments. This is accomplished through relationship building, training and supporting sites during critical incidents. The program works in close partnership with other district departments to leverage resources and maintains close ties with local law enforcement officials to develop mutually supportive solutions to concerns.

Program focuses for 2024-25 include expanding training for secondary school sites, increasing student access to reporting safety concerns, implementing improved practices at sites receiving fencing upgrades and conducting biennial campus vulnerability assessments.

ATTACHMENT(S):

1. [Safe Schools Program Presentation](#)

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 06/17/2024

FISCAL IMPACT:

Current Budget:

\$466,554 - Base (Ongoing)

\$1,155,860 - Supplemental (Ongoing)

\$27,530 - Supplemental (One time)

\$161,804 - Grant Funds (One time)

PREPARED BY: Michael Jones, Director, Safe Schools

APPROVED BY: Trent Allen, APR, Chief of Staff

Melissa Bassanelli, Superintendent of Schools



Safe Schools Program Overview

Board of Education

June 25, 2024

1

Safe Schools Program

Vision

The Safe Schools team is dedicated to improving campus safety and supporting an environment where students and staff can feel safe to learn, grow and succeed.

We commit to serving our school communities professionally with care, concern and compassion.

2

Safe Schools Program

Mission

The Safe Schools team will support our school communities with the necessary training, incident assessment and guidance to better prevent, plan for, respond to and recover from threats to campus safety, acts of violence, natural disasters and other crisis incidents.

- We will seek out and use regional and industry best practices in school safety.
- We will partner with external first responders to prevent and investigate crimes on campus.
- We will collaborate with internal district resources to identify unique or targeted strategies to reduce campus disruptions and improve safety.

3

Safe Schools Program - Objectives

Support safety preparedness through

- Development of comprehensive school safety plans (CSSP)
- Conducting school safety and vulnerability assessments
- Providing staff training and drills - emergency procedures and best practices

Support incident prevention through

- Threat assessment (Behavioral and School Violence)
- Development of individualized student safety and monitoring plans
- Assistance with student conflicts and behavioral incidents
- Addressing site security to prevent intruders and discourage acts of violence
- Supporting campus supervision

Support response and recovery through

- Provide direction and assistance with critical incident management
- Incident investigation
- Liaison to local law enforcement and other first responders

4

Safe Schools Program

Staffing

- 1 Director
- 1 Supervisor / Sr. Community Safety Specialist (Sr. CSS)
- 9 Community Safety Specialists (CSS)

Team is supported by 1 Community Relations Technician - assists with community contact and support line

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Community Safety Specialists

Training and Expertise in:

- School emergency response procedures
- Active threat response
- Critical incident management and communication
- Federal Incident Command System / CA State Emergency Management System
- Crisis Communication and De-Escalation Skills
- Threat analysis
- Behavioral Threat Assessment
- Crime Prevention Through Environmental Design
- School Vulnerability and Campus Safety Assessment
- Incident investigations

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Community Safety Specialists

Assigned to areas / zones

- Zones are anchored by a high school and include the middle and elementary schools within the geographical community
 - generally support 7-10 sites each
- Citrus Heights has two CSS' supporting all 12 sites
 - Additional responsibilities include continued partnership and support with existing area Safe Routes projects.
 - Provides safe routes expertise districtwide as needed.

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Internal Partnerships

Safe Schools contributes to overall school safety in partnership with:

- Communications
 - Community notifications and alerts
- Facilities / M&O
 - Campus facilities, access, parking, lighting, camera and other infrastructure
- Prevention Services
 - Substance abuse, student assistance programs
- Family and Community Engagement (FACE)
 - Problem resolution, bullying prevention
- Equity teams
 - Address inclusion and incidents of bias
- Student Support Services
 - Student attendance, counseling, prevention programs and mental health support
- Site Administrators
 - Respond, investigate and support site safety initiatives

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Partnership with Law Enforcement

Sacramento County Sheriff's Office / Citrus Heights Police Dept.:

- Collaborate to investigate direct threats to school safety
 - (verbal, written, online & social media posts)
- Collaborate to conduct behavioral threat assessments
 - Investigation of observed or reported behaviors that may indicate a student is a risk to themselves or others or potentially on a pathway to violence
- Respond to and address crimes or acts of violence occurring on school grounds

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Site Safety & Vulnerability Studies Conducted Every 2 Years

Vulnerability Study

- Assessment of how "vulnerable" a site is to intruders or acts of violence
 - Focus on overall perimeter and facility security, access, ingress / egress
 - Helps direct site improvements, maintenance and repairs of systems

Safety Assessment

- Identifies overall staff preparedness to respond to emergencies
 - Focus on site's training, drills, communication and use of alert systems
 - Helps direct improvements in staff practices, response and management

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Site Safety and Vulnerability Studies

Last completed June 2022 (districtwide)

- Findings and recommendations:
 - Improved fencing / intruder control
 - Additional emergency response training
 - Additional active campus supervision
 - Improved site camera / active safety monitoring systems.
- Resulting in:
 - Fencing and campus access control projects
 - Every site receiving emergency response, active threat and alert systems training
 - Increased supervision staffing (campus monitors, intervention specialists, rec. aides)
 - Behavioral Threat Assessment staff training

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Incident Count Comparison: Districtwide

Category	SY 21- 22	SY 22 - 23	SY 23 - 24
Drugs & Alcohol	33	40	54
Weapons	23 knives / 1 firearm*	38 knives / 0 firearm	23 knives / 0 firearm
Threats of Violence	95	108	65
Intruders	15	27	32
Physical Fights	61	119	132

* Firearm reported by concerned student due to picture shared on social media. Firearm was not located and its presence only confirmed through photographs and statement of involved student after thorough investigation involving Safe Schools / law enforcement.

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Focus on SY 24 / 25

- Provide training to secondary schools re: safely responding to student physical fights
- Work to increase student awareness re: submitting safety concerns
- Identify and implement safety practices at sites receiving new or increased fencing / access controls
- Conduct biennial campus vulnerability / safety assessments

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Safe Schools Program

Questions??

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K
06/25/2024

**SAN JUAN UNIFIED SCHOOL DISTRICT
TENTATIVE BOARD AGENDA ITEMS
2024-2025**

AUGUST 13

San Juan Education Foundation Update – R
Williams Complaint Report – R
*Consolidated Application, Spring Report 2023-2024 – A

Allen
Gaddis
Slavensky

AUGUST 27

2024-2025 Start of School – R
Declaration of Need for Fully Qualified Educators – A
Exemption to the Separation-From-Service Requirement – A

Slavensky
Toto
Toto

SEPTEMBER 10

Recognition: 2025 Teachers of the Year – A
2023-2024 Unaudited Actuals and 2024-2025 Revised Budget – A

Toto
Ryan

D=discussion; A=action; *=consent; R=report; PC=public comment