

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

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

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

Complete the table as follows:

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

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

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

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

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

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

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Required Descriptions:

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

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

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

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

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

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

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

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

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

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

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

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

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

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

Actions Provided on a Schoolwide Basis:

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

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

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

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

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

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

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

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

Provide the following descriptions, as applicable to the LEA:

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

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

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

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

Complete the table as follows:

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

Action Tables

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

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

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

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

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

Data Entry Table

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

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

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

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

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

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

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

LCFF Carryover Table

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

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

- Pursuant to EC Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display "Not Required."
- 6. Estimated Actual LCFF Supplemental and Concentration Grants
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
 - 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

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

LCFF Carryover Table

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

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)

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

California Department of Education
January 2022

**Local Control and Accountability Plan (LCAP)
Every Student Succeeds Act (ESSA)
Federal Addendum Template**

School Year

Date of Board Approval

LEA Name

Fall River Joint Unified School District

CDS Code:

45699890000000

Link to the LCAP:

(optional)

frjUSD.org

For which ESSA programs apply to your LEA?

Choose From:

TITLE I, PART A

Improving Basic Programs Operated by
State and Local Educational Agencies

TITLE II, PART A

Supporting Effective Instruction

(note: This list only includes ESSA programs with LEA plan requirements; not all ESSA programs.)

In the following pages, ONLY complete the sections for the corresponding programs.

Instructions

The LCAP Federal Addendum is meant to supplement the LCAP to ensure that eligible LEAs have the opportunity to meet the Local Educational Agency (LEA) Plan provisions of the ESSA.

The LCAP Federal Addendum Template must be completed and submitted to the California Department of Education (CDE) to apply for ESSA funding. LEAs are encouraged to review the LCAP Federal Addendum annually with their LCAP, as ESSA funding should be considered in yearly strategic planning.

The LEA must address the Strategy and Alignment prompts provided on the following page.

Each provision for each program must be addressed unless the provision is not applicable to the LEA.

In addressing these provisions, LEAs must provide a narrative that addresses the provision **within the LCAP Federal Addendum Template.**

Under State Priority Alignment, state priority numbers are provided to demonstrate where an ESSA provision aligns with state priorities. This is meant to assist LEAs in determining where ESSA provisions may already be addressed in the LEA's LCAP, as it demonstrates the LEA's efforts to support the state priorities.

The CDE emphasizes that **the LCAP Federal Addendum should not drive LCAP development.** ESSA funds are supplemental to state funds, just as the LCAP Federal Addendum supplements your LCAP. **LEAs are encouraged to integrate their ESSA funds into their LCAP development as much as possible to promote strategic planning of all resources;** however, this is not a requirement. In reviewing the LCAP Federal Addendum, staff will evaluate the LEA's responses to the ESSA plan provisions. There is no standard length for the responses. LEAs will be asked to clarify insufficient responses during the review process.

This template is designed to be used by LEAs who already have completed their LCAP Federal Addendum and received approval from CDE. This template will support LEAs with the review of their LCAP Federal Addendum and revision.

The review and revision of the LCAP Federal Addendum do not need to be submitted to CDE for approval. However, an LEA should have their local Board approve any revisions.

Even if the LEA plans to transfer all of its title funds, it must still address all of the provisions of the title from which it is transferring its funds. The LEA must first meet the application requirements of those funds before it can elect to transfer those funds to another title.

California's ESSA State Plan significantly shifts the state's approach to the utilization of federal resources in support of underserved student groups. This LCAP Federal Addendum provides LEAs with the opportunity to document their approach to maximizing the impact of federal investments in support of underserved students.

The implementation of ESSA in California presents an opportunity for LEAs to innovate with their federally-funded programs and align them with the priority goals they are realizing under the state's Local Control Funding Formula (LCFF).

LCFF provides LEAs flexibility to design programs and provide services that meet the needs of students in order to achieve readiness for college, career, and lifelong learning. The LCAP planning process supports continuous cycles of action, reflection, and improvement.

Please respond to the prompts below, and in the pages that follow, to describe the LEA's plan for making the best use of federal ESEA resources in alignment with other federal, state, and local programs as described in the LEA's LCAP.

Strategy

Explain the LEA's strategy for using federal funds to supplement and enhance local priorities or initiatives funded with state funds, as reflected in the LEA's LCAP. This shall include describing the rationale/evidence for the selected use(s) of federal funds within the context of the LEA's broader strategy reflected in the LCAP.

The Fall River Joint Unified School District's major goal in the LCAP is to strive to get 100% of our students to graduate "College and Career Ready," with an underlying goal of having all students become proficient in the areas of English Language Arts and Mathematics on the SBAC assessment. A secondary goal is that Federal funds are used to assist all students to gain additional proficiency as measured by the SBAC, ELPAC, and various local assessments/measures. The district is using federal funds to achieve this goal in the following ways:

- 1) ELA literacy. Both elementary school sites have a reading specialist teacher who offers intervention reading instruction to identified students and resources to classroom teachers. A Title I coordinator is also partially funded through these federal dollars.
- 2) Transportation: This is partially funded for students whose families have determined a different school of choice for their child. These federal dollars are used to pay for the cost of transporting students to another district school. It is also used to ensure that district students are able to find transportation to their local schools.
- 3) Assessments and testing supplies: Identifying and implementing instructional strategies, based on assessment results, will help improve student learning. At-risk students will be identified and targeted to receive additional support.
- 4) Classroom supplies: Daily planning materials, including agendas and calendars, are provided to assist with student executive function skills.
- 5) Foster Youth Training: District personnel attend professional development training to gain and understand ways to better support our foster youth students' needs.

The LEA uses funding provided from Title II, Part A, to pay for a percentage of an elementary teacher's salary. This helps keep class sizes below the Class Size Reduction ratio. Smaller class sizes allow teachers to provide more individualized instruction and to address achievement gaps and provide intervention activities for low performing students.

Alignment

Describe the efforts that the LEA will take to align use of federal funds with activities funded by state and local funds and, as applicable, across different federal grant programs.

The LEA offers reading intervention programs by funding a Title I Reading Specialist Teachers at both elementary sites. Intervention strategies for low level students in the area of ELA are also implemented. Due to the high percentage of qualifying students, these programs meet various needs of many students, not simply identified ones. English Learner students receive support through the LCAP as well. Classroom and assessment supplies are also purchased with Federal funds. All Federal expenditures are directly aligned with State and local funds.

ESSA Provisions Addressed Within the LCAP

Within the LCAP an LEA is required to describe its goals and the specific actions to achieve those goals, for each of the LCFF state priorities. In an approvable LCAP, it will be apparent from the descriptions of the goals, actions, and services

how an LEA is acting to address the following ESSA provisions through the aligned LCFF state priorities and/or the state accountability system.

TITLE I, PART A

Monitoring Student Progress Towards Meeting Challenging State Academic Standards

ESSA SECTION	STATE PRIORITY ALIGNMENT
1112(b)(1) (A–D)	1, 2, 4, 7, 8 <i>(as applicable)</i>

Describe how the LEA will monitor students' progress in meeting the challenging state academic standards by:

- (A) developing and implementing a well-rounded program of instruction to meet the academic needs of all students;
- (B) identifying students who may be at risk for academic failure;
- (C) providing additional educational assistance to individual students the LEA or school determines need help in meeting the challenging State academic standards; and
- (D) identifying and implementing instructional and other strategies intended to strengthen academic programs and improve school conditions for student learning.

Overuse in Discipline Practices that Remove Students from the Classroom

ESSA SECTION	STATE PRIORITY ALIGNMENT
1112(b)(11)	6 <i>(as applicable)</i>

Describe how the LEA will support efforts to reduce the overuse of discipline practices that remove students from the classroom, which may include identifying and supporting schools with high rates of discipline, disaggregated by each of the student groups, as defined in Section 1111(c)(2).

Career Technical and Work-based Opportunities

ESSA SECTION	STATE PRIORITY ALIGNMENT
1112(b)(12)(A–B)	2, 4, 7 <i>(as applicable)</i>

If determined appropriate by the LEA, describe how such agency will support programs that coordinate and integrate:

- (A) academic and career and technical education content through coordinated instructional strategies, that may incorporate experiential learning opportunities and promote skills attainment important to in-demand occupations or industries in the State; and
- (B) work-based learning opportunities that provide students in-depth interaction with industry professionals and, if appropriate, academic credit.

TITLE II, PART A

Title II, Part A Activities

ESSA SECTION	STATE PRIORITY ALIGNMENT
2102(b)(2)(A)	1, 2, 4 <i>(as applicable)</i>

Provide a description of the activities to be carried out by the LEA under this Section and how these activities will be aligned with challenging State academic standards.

TITLE III, PART A

Parent, Family, and Community Engagement

ESSA SECTION	STATE PRIORITY ALIGNMENT
3116(b)(3)	3, 6 (<i>as applicable</i>)

Describe how the eligible entity will promote parent, family, and community engagement in the education of English learners.

ESSA Provisions Addressed in the Consolidated Application and Reporting System

An LEA addresses the following ESSA provision as part of completing annual reporting through the Consolidated Application and Reporting System (CARS).

TITLE I, PART A

Poverty Criteria

ESSA SECTION(S)	STATE PRIORITY ALIGNMENT
1112(b)(4)	N/A

Describe the poverty criteria that will be used to select school attendance areas under Section 1113.

The poverty criteria used to select school attendance areas is based on the number of students who are eligible for free/reduced meals, based on the National School Lunch Program.

ESSA Provisions Not Addressed in the LCAP

For the majority of LEAs, the ESSA provisions on the following pages do not align with state priorities. **Each provision for each program provided on the following pages must be addressed** unless the provision is not applicable to the LEA. In addressing these provisions, LEAs must provide a narrative that addresses the provision **within this addendum**.

As previously stated, the CDE emphasizes that the LCAP Federal Addendum should not drive LCAP development. ESSA funds are supplemental to state funds, just as the LCAP Federal Addendum supplements your LCAP. **LEAs are encouraged to integrate their ESSA funds into their LCAP** development as much as possible to promote strategic planning of all resources; however, this is not a requirement. In reviewing the LCAP Federal Addendum, staff will evaluate the LEA's responses to the ESSA plan provisions. There is no standard length for the responses. LEAs will be asked to clarify insufficient responses during the review process.

TITLE I, PART A

Educator Equity

ESSA SECTION 1112(b)(2) – *Not Applicable to Charters and Single School Districts.*

Describe how the LEA will identify and address, as required under State plans as described in Section 1111(g)(1)(B), any disparities that result in low-income students and minority students being taught at higher rates than other students by ineffective, inexperienced, or out-of-field teachers.

NOTE: In this section, LEAs must identify and address disparities. Tools on the CDEs website (<https://www.cde.ca.gov/pd/ee/peat.asp>) can help with this process. LEAs are required to specifically address the following at comparable sites:

1. What # and % of teachers at sites are inexperienced, misassigned, or out-of-field in relation to:
 - a. Number of low-income students
 - b. Number of minority students
2. Does the LEA have an educator equity gap –
 - a. If yes, must create a plan which must include root cause analysis of the disparity
 - b. A plan must be created with meaningful educational partner engagement.

Educator Equity Data Tables available [here](#).

THIS ESSA PROVISION IS ADDRESSED BELOW:

The LEA provides support intervention for our low-income and minority students taught by the same credentialed teachers that instruct all other students. Our intervention and RSP teachers are all highly qualified as are our paraprofessionals who provide support as well. Our LEA has additional paraprofessionals assigned to students that are significantly at-risk and minority students at each comprehensive school.

Fall River JUSD is located in a rural part of the state. It is difficult to recruit teachers to our area. When we have a teacher that is ineffective, inexperienced or out- field, we work closely with them to provide them with a one-on-one coach and partner them with an instructional leader. We work diligently to have all our our teachers teaching in their field of expertise. All schools within our LEA are very similar in the percentage of minority students as well as students facing economic hardships. Staffing disparities is not a concern for the LEA.

On November 6, 2019, the SBE approved updated definitions for “ineffective” and “out-of-field” teachers to be included in the amended California ESSA Consolidated State Plan.

Term	Definition
Ineffective teacher	An ineffective teacher is any of the following:

	<ul style="list-style-type: none"> • An individual whose assignment is legally authorized by an emergency permit that does not require possession of a full teaching license; or • A teacher who holds a teaching credential but does not possess a permit or authorization that temporarily allows them to teach outside of their credentialed area (misassigned) • An individual who holds no credential, permit, or authorization to teach in California. <p>Under this definition, teachers with the following limited emergency permits would be considered ineffective:</p> <ul style="list-style-type: none"> • Provisional Internship Permits, • Short-Term Staff Permits • Variable Term Waivers <p>Substitute permits or Teaching Permits for Statutory Leave (TSPL) holders serving as the teacher of record</p>
Out-of-field teacher	<p>A credentialed out-of-field teacher is: A credentialed teacher who has not yet demonstrated subject matter competence in the subject area(s) or for the student population to which he or she is assigned. Under this definition, the following limited permits will be considered out of the field:</p> <ul style="list-style-type: none"> • General Education Limited Assignment Permit (GELAP) • Special Education Limited Assignment Permit (SELAP) • Short-Term Waivers • Emergency English Learner or Bilingual Authorization Permits <p>Local Assignment Options (except for those made pursuant to the <i>California Code of Regulations</i>, Title 5, Section 80005[b])</p>
Inexperienced Teacher	A teacher who has two or fewer years of teaching experience.
Minority Student	A student who is American Indian/Alaska Native, Asian, African American, Filipino, Native Hawaiian/Pacific Islander, Hispanic, or Two or More Races Not Hispanic.
Low-Income Student	A student who is eligible to receive Free or Reduced-Price Meals

Parent and Family Engagement

ESSA SECTIONS 1112(b)(3) and 1112(b)(7)

Describe the strategy the LEA will use to implement effective parent and family engagement under Section 1116.

To meet this requirement, LEAs must provide a description of the following:

ESSA Section 1112(b)(3): how the LEA will carry out its responsibilities under paragraphs (1) and (2) of Section 1111(d);

1. How the LEA will involve parents and family members at identified schools in jointly developing Comprehensive Support and Improvement plans
2. How the LEA will involve parents and family members in identified schools in jointly developing the Targeted Support and Improvement plans
3. In the absence of the identification of any schools for Comprehensive Support and Improvement (CSI) or any schools for Targeted Assistance and Intervention (TAI), the LEA may write N/A. This provision will not be reviewed.

ESSA Section 1112(b)(7): the strategy the LEA will use to implement effective parent and family engagement under Section 1116; shall include how the LEA and its schools will build capacity for parent and family engagement by:

1. Describe the LEA parent and family engagement policy, and how it was developed jointly with, agree on with, and distribute to, parents and family members of participating children a written parent and family engagement policy (ESSA Section 1116(a)).
2. Describe how the LEA will provide assistance to parents of children served by the school or local educational agency, as appropriate, in understanding such topics as the challenging State academic standards, State and local academic assessments, the requirements of this part, and how to monitor a child's progress and work with educators to improve the achievement of their children; (ESSA Section 1116(e)(1))
3. Describe how the LEA will provide materials and training to help parents to work with their children to improve their children's achievement, such as literacy training and using technology (including education about the harms of copyright piracy), as appropriate, to foster parental involvement; (ESSA Section 1116(e)(2))
4. Describe how the LEA will educate teachers, specialized instructional support personnel, principals, other school leaders, and other staff, with the assistance of parents, in the value and utility of contributions of parents, and in how to reach out to, communicate with, and work with parents as equal partners, implement and coordinate parent programs, and build ties between parents and the school; (ESSA Section 1116(e)(3))
5. Describe how the LEA will to the extent feasible and appropriate, coordinate and integrate parent involvement programs and activities with other Federal, State, and local programs, including public preschool programs, and conduct other activities, such as parent resource centers, that encourage and support parents in more fully participating in the education of their children; (ESSA Section 1116(e)(4))
6. Describe how the LEA will ensure that information related to school and parent programs, meetings, and other activities is sent to the parents of participating children in a format and, to the extent practicable, in a language the parents can understand (ESSA Section 1116(e)(5))
7. Describe how the LEA will provide such other reasonable support for parental involvement activities as parents may request (ESSA Section 1116(e)(14)).
8. Describe how the LEA will provide opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children), including providing information and school reports in a format and, to the extent practicable, in a language, such parents understand (ESSA Section 1116(f)).

Also, include how the LEA will align parent involvement required in Section 1116 with the LCAP educational partner engagement process.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Parent and family engagement is extremely important to our LEA. Ongoing efforts, sometimes met with minimal attendance or concern, are always practiced. This unwritten goal is evident in the overall LCAP process, from personal interviews to parent surveys, through ongoing communication regarding school activities.

Schoolwide Programs, Targeted Support Programs, and Programs for Neglected or Delinquent Children

ESSA SECTIONS 1112(b)(5) and 1112(b)(9)

Describe, in general, the nature of the programs to be conducted by the LEA's schools under sections 1114 and 1115 and, where appropriate, educational services outside such schools for children living in local institutions for neglected or delinquent children, and for neglected and delinquent children in community day school programs.

Describe how teachers and school leaders, in consultation with parents, administrators, paraprofessionals, and specialized instructional support personnel, in schools operating a targeted assistance school program under Section 1115, will identify the eligible children most in need of services under this part.

THIS ESSA PROVISION IS ADDRESSED BELOW:

The main components of this program are our Community Day School, which provide small group instruction, differentiated to the individual learner's goal. Students are provided with a small teacher to student ratio thus increasing the odds for successful completion of credits. The Community Day School have an average class size of 6 students. A low percentage of our Community Day School students graduate each year as most of them transfer to the LEA's other alternative program, the continuation school which is accredited. Our LEA's two comprehensive elementary schools also serve many neglected and/or delinquent children in their settings. Due to the small size of our district, staff members have frequent conversations among themselves and with site administration to identify students from poverty or trauma. "Behavior paraprofessionals" are employed at both elementary sites, as well as a district-wide school counselor, to insure students needs are met. Student support is evident in our secondary sites as well. The LEA feels students have abundant resources to insure their success.

Homeless Children and Youth Services

ESSA SECTION 1112(b)(6)

Describe the services the LEA will provide homeless children and youths, including services provided with funds reserved under Section 1113(c)(3)(A), to support the enrollment, attendance, and success of homeless children and youths, in coordination with the services the LEA is providing under the McKinney-Vento Homeless Assistance Act (42 United States Code 11301 et seq.).

THIS ESSA PROVISION IS ADDRESSED BELOW:

The LEA provides transportation support for homeless students when needed to continue attendance at their school of origin. If parents of homeless students cannot afford fuel to transport their students to school, the LEA will provide this for them. The LEA will also provide clothing, including team sports and PE attire, as well as shoes, undergarment wear, and winter jackets. Toiletries are provided for homeless students as well. School supplies, including backpacks, lunch sacks, and water bottles are also provided. Free breakfasts, lunches, and snacks are provided to all Homeless Children. Academic progress is monitored and tutoring provided to insure student success; if Homeless students are struggling, a plan is created to support their growth and success. Title I, Part A Reservation Funds for Homeless students are used to transport students from home to school throughout the year.

Homeless students also receive the same academic opportunities as other students. After school tutoring, schedule adjustments, supplies, and adjusted deadlines are examples of additional support services for homeless students.

Student Transitions

ESSA SECTIONS 1112(b)(8), 1112(b)(10), and 1112(b)(10) (A–B)

Describe, if applicable, how the LEA will support, coordinate, and integrate services provided under this part with early childhood education programs at the LEA or individual school level, including plans for the transition of participants in such programs to local elementary school programs.

Describe, if applicable, how the LEA will implement strategies to facilitate effective transitions for students from middle grades to high school and from high school to postsecondary education including:

- (A) through coordination with institutions of higher education, employers, and other local partners; and
- (B) through increased student access to early college high school or dual or concurrent enrollment opportunities, or career counseling to identify student interests and skills.

THIS ESSA PROVISION IS ADDRESSED BELOW:

The LEA has no early childhood education programs. N/A.

Elementary schools utilize the same grading and grade reporting system as the junior-senior high schools. Middle school classes are "departmentalized" at the sixth grade level to prepare students for the transition. Student agendas are used to help students prepare for the transition to the next level. Sixth grade students visit the junior-senior high schools in the spring for an awareness presentation. Secondary administrators hold a meeting with sixth grade students and families to assist with the transition process. Prior to the start of the school year all incoming junior high students come to an afternoon orientation. A Gear-Up counselor works to assist with the transition between the schools as well.

A number of supports are made to assist with the preparation for the transition from high school to postsecondary education including:

- 1) Academic counseling. The LEA's counselor and secondary administrators are participants of the County-wide college-to-career counseling consortium, which provides direction and focus to secondary school counseling practices. The LEA now "tracks" graduates to determine post-secondary success. The LEA counselor holds individual academic planning with all students, leading to a four year Action Plan for college or career. During their sophomore year, all students participate in California Colleges Education Planning process to insure college and career awareness. All students in the eighth and ninth grade take the PSAT to determine aptitudes; and all eleventh grade students take the ASVAB. The SAT and ACT are offered in the district as well.
- 2) Career Days are held at each secondary site, featuring professionals from colleges and the workplace to share information. Guest speakers regarding careers, colleges, trade schools, and the military also frequent classrooms for more specific presentations. Concurrent enrollment opportunities exist with the local community college, which has a satellite campus at one of the local high schools. Dual enrollment opportunities exist for some students as well.
- 3) As a graduation requirement, all seniors must complete a "Senior Project," which includes a career component. A Workability Program is offered to students with an Individualized Education Plan, to help develop career or workplace skills. Students are connected with local businesses, which may lead to part time employment under "work experience" or summer employment.
- 4) FFA and other leadership opportunities are offered to all students.
- 5) College and Career visitations are offered for students to gain understanding and familiarization with post secondary and career opportunities.
- 6) Student and parent meetings are held for each grade level to insure parents gain understanding about post secondary opportunities. During students senior year, financial aide nights are held to provide insight to the costs of attending college and assistance available. A county-wide competition is held to insure all students complete their FAFSA; one of our schools was recognized in this the competition.

Additional Information Regarding Use of Funds Under this Part

ESSA SECTION 1112(b)(13) (A-B)

Provide any other information on how the LEA proposes to use funds to meet the purposes of this part, and that the LEA determines appropriate to provide, which may include how the LEA will:

- (A) assist schools in identifying and serving gifted and talented students; and
- (B) assist schools in developing effective school library programs to provide students an opportunity to develop digital literacy skills and improve academic achievement.

THIS ESSA PROVISION IS ADDRESSED BELOW:

The LEA does not use any funds to identify and serve gifted and talented students. Funds are used to purchase Chromebooks for student use at elementary sites.

TITLE I, PART D

Description of Program ESSA SECTION 1423(1)

Provide a description of the program to be assisted [by Title I, Part D].

THIS ESSA PROVISION IS ADDRESSED BELOW:

N/A

Formal Agreements ESSA SECTION 1423(2)

Provide a description of formal agreements, regarding the program to be assisted, between the

- (A) LEA; and
- (B) correctional facilities and alternative school programs serving children and youth involved with the juvenile justice system, including such facilities operated by the Secretary of the Interior and Indian tribes.

THIS ESSA PROVISION IS ADDRESSED BELOW:

N/A

Comparable Education Program ESSA SECTION 1423(3)

As appropriate, provide a description of how participating schools will coordinate with facilities working with delinquent children and youth to ensure that such children and youth are participating in an education program comparable to one operating in the local school such youth would attend.

THIS ESSA PROVISION IS ADDRESSED BELOW:

N/A

Successful Transitions ESSA SECTION 1423(4)

Provide a description of the program operated by participating schools to facilitate the successful transition of children and youth returning from correctional facilities and, as appropriate, the types of services that such schools will provide such children and youth and other at-risk children and youth.

THIS ESSA PROVISION IS ADDRESSED BELOW:

N/A

Educational Needs ESSA SECTION 1423(5)

Provide a description of the characteristics (including learning difficulties, substance abuse problems, and other special needs) of the children and youth who will be returning from correctional facilities and, as appropriate, other at-risk children

and youth expected to be served by the program, and a description of how the school will coordinate existing educational programs to meet the unique educational needs of such children and youth.

THIS ESSA PROVISION IS ADDRESSED BELOW:

N/A

Social, Health, and Other Services

ESSA SECTION 1423(6)

As appropriate, provide a description of how schools will coordinate with existing social, health, and other services to meet the needs of students returning from correctional facilities, at-risk children or youth, and other participating children or youth, including prenatal health care and nutrition services related to the health of the parent and the child or youth, parenting and child development classes, child care, targeted reentry and outreach programs, referrals to community resources, and scheduling flexibility.

THIS ESSA PROVISION IS ADDRESSED BELOW:

N/A

Postsecondary and Workforce Partnerships

ESSA SECTION 1423(7)

As appropriate, provide a description of any partnerships with institutions of higher education or local businesses to facilitate postsecondary and workforce success for children and youth returning from correctional facilities, such as through participation in credit-bearing coursework while in secondary school, enrollment in postsecondary education, participation in career and technical education programming, and mentoring services for participating students.

THIS ESSA PROVISION IS ADDRESSED BELOW:

N/A

Parent and Family Involvement

ESSA SECTION 1423(8)

As appropriate, provide a description of how the program will involve parents and family members in efforts to improve the educational achievement of their children, assist in dropout prevention activities, and prevent the involvement of their children in delinquent activities.

THIS ESSA PROVISION IS ADDRESSED BELOW:

N/A

Program Coordination

ESSA SECTION 1423(9–10)

Provide a description of how the program under this subpart will be coordinated with other Federal, State, and local programs, such as programs under title I of the Workforce Innovation and Opportunity Act and career and technical education programs serving at-risk children and youth.

Include how the program will be coordinated with programs operated under the Juvenile Justice and Delinquency Prevention Act of 1974 and other comparable programs, if applicable.

THIS ESSA PROVISION IS ADDRESSED BELOW:

N/A

Probation Officer Coordination

ESSA SECTION 1423(11)

As appropriate, provide a description of how schools will work with probation officers to assist in meeting the needs of children and youth returning from correctional facilities.

THIS ESSA PROVISION IS ADDRESSED BELOW:

N/A

Individualized Education Program Awareness

ESSA SECTION 1423(12)

Provide a description of the efforts participating schools will make to ensure correctional facilities working with children and youth are aware of a child's or youth's existing individualized education program.

THIS ESSA PROVISION IS ADDRESSED BELOW:

N/A

Alternative Placements

ESSA SECTIONS 1423(13)

As appropriate, provide a description of the steps participating schools will take to find alternative placements for children and youth interested in continuing their education but unable to participate in a traditional public school program.

THIS ESSA PROVISION IS ADDRESSED BELOW:

N/A

TITLE II, PART A

Professional Growth and Improvement

ESSA SECTION 2102(b)(2)(B)

Provide a description of the LEA's systems of professional growth and improvement, such as induction for teachers, principals, or other school leaders and opportunities for building the capacity of teachers and opportunities to develop meaningful teacher leadership.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Address these questions:

1. Please provide a description of the LEA's systems of professional growth and improvement for teachers, principals, and other school leaders.
2. Please address principals, teachers, and other school leaders separately.
3. Please explain how the systems promote professional growth and ensure improvement, including how the LEA measures growth and improvement
4. Please describe how the systems support principals, teachers, and other school leaders from the beginning of their careers, throughout their careers, and through advancement opportunities
5. Please describe how the LEA evaluates its systems of professional growth and improvement and makes adjustments to ensure continuous improvement within these systems.

Prioritizing Funding

ESSA SECTION 2102(b)(2)(C)

Provide a description of how the LEA will prioritize funds to schools served by the agency that are implementing comprehensive support and improvement activities and targeted support and improvement activities under Section 1111(d) and have the highest percentage of children counted under Section 1124(c).

Address these questions:

1. Please describe the LEA's process for determining Title II, Part A funding among the schools it serves.
2. Please describe how the LEA determines funding that prioritizes CSI and TSI schools and schools serving the highest percentage of children counted under Section 1124(c).
3. Please describe how CSI and TSI schools and schools that have the highest percentage of children counted under Section 1124(c) that the LEA serves receive priority in Title II, Part A funding decisions compared to other schools the LEA serves.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Data and Ongoing Consultation to Support Continuous Improvement

ESSA SECTION 2102(b)(2)(D)

Provide a description of how the LEA will use data and ongoing consultation described in Section 2102(b)(3) to continually update and improve activities supported under this part.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Address these questions:

1. Please explain how the LEA coordinates its Title II, Part A activities with other related strategies, programs, and activities.
2. Please describe how the LEA uses data to continually update and improve activities supported under Title II, Part A.

3. Please describe how the LEA uses ongoing consultation described in Section 2102(b)(3) to continually update and improve activities supported under Title II, Part A.
4. Please describe the sources of data the LEA monitors to evaluate Title II, Part A activities and how often it analyzes this data.
5. Please describe the ways in which the LEA meaningfully consults with the following educational partners to update and improve Title II, Part A-funded activities:
 - a. Teachers
 - b. Principals and other school leaders
 - c. Paraprofessionals (including organizations representing such individuals)
 - d. Specialized instructional support personnel
 - e. Charter school leaders (in a local educational agency that has charter schools)
 - f. Parents
 - g. Community partners
 - h. Organizations or partners with relevant and demonstrated expertise in programs and activities
6. Please explain how often the LEA meaningfully consults with these educational partners.

TITLE III, PART A

Title III Professional Development

ESSA SECTION 3115(c)(2)

Describe how the eligible entity will provide effective professional development to classroom teachers, principals and other school leaders, administrators, and other school or community-based organizational personnel.

Complete responses will:

Address professional development activities specific to English learners/Title III purposes that are:

1. designed to improve the instruction and assessment of English learners;
2. designed to enhance the ability of such teachers, principals, and other school leaders to understand and implement curricula, assessment practices and measures, and instructional strategies for English learners;
3. effective in increasing children's English language proficiency or substantially increasing the subject matter knowledge, teaching knowledge, and teaching skills of such teachers;
4. of sufficient intensity and duration (which shall not include activities such as one-day or short-term workshops and conferences) to have a positive and lasting impact on the teachers' performance in the classroom; and
5. supplemental to all other funding sources for which the LEA is eligible.

THIS ESSA PROVISION IS ADDRESSED BELOW:

N/A.

Enhanced Instructional Opportunities

ESSA SECTIONS 3115(e)(1) and 3116

Describe how the eligible entity will provide enhanced instructional opportunities for immigrant children and youth.

Complete responses will:

1. Describe the activities implemented, supplemental to all other funding sources for which the LEA is eligible, that provide enhanced instructional opportunities for immigrant children and youth.

THIS ESSA PROVISION IS ADDRESSED BELOW:

N/A.

Title III Programs and Activities

ESSA SECTIONS 3116(b)(1)

Describe the effective programs and activities, including language instruction educational programs, proposed to be developed, implemented, and administered under the subgrant that will help English learners increase their English language proficiency and meet the challenging State academic standards.

Complete responses will:

1. Address the effective language instruction programs specific to English learners.
2. Address Title III activities that:
 - o are focused on English learners and consistent with the purposes of Title III;
 - o enhance the core program; and
 - o are supplemental to all other funding sources for which the LEA is eligible.

THIS ESSA PROVISION IS ADDRESSED BELOW:

N/A

English Proficiency and Academic Achievement

ESSA SECTIONS 3116(b)(2)(A-B)

Describe how the eligible entity will ensure that elementary schools and secondary schools receiving funds under Subpart 1 assist English learners in:

- (A) achieving English proficiency based on the State's English language proficiency assessment under Section 1111(b)(2)(G), consistent with the State's long-term goals, as described in Section 1111(c)(4)(A)(ii); and
- (B) meeting the challenging State academic standards.

Complete responses will:

1. Address how sites will be held accountable for meeting English acquisition progress and achievement goals for English learners.
2. Address site activities that are supplemental to all other funding sources for which the LEA is eligible.

THIS ESSA PROVISION IS ADDRESSED BELOW:

N/A

TITLE IV, PART A

Title IV, Part A Activities and Programs

ESSA SECTION 4106(e)(1)

Each LEA, or consortium of LEAs, shall conduct the Title IV needs assessment once every 3 years. (see below)

Describe the activities and programming that the LEA, or consortium of such agencies, will carry out under Subpart 1, including a description of:

- (A) any partnership with an institution of higher education, business, nonprofit organization, community-based organization, or other public or private entity with a demonstrated record of success in implementing activities under this subpart;
- (B) if applicable, how funds will be used for activities related to supporting well-rounded education under Section 4107;
- (C) if applicable, how funds will be used for activities related to supporting safe and healthy students under Section 4108;
- (D) if applicable, how funds will be used for activities related to supporting the effective use of technology in schools under Section 4109; and
- (E) the program objectives and intended outcomes for activities under Subpart 1, and how the LEA, or consortium of such agencies, will periodically evaluate the effectiveness of the activities carried out under this section based on such objectives and outcomes.

NOTE: If the LEA received more than \$30,000 in Title IV, Part A funding and did not transfer the allocation, the LEA must:

- 1. use not less than 20 percent of Title IV, Part A funds to support one or more safe and healthy student activities;
- 2. use not less than 20 percent of Title IV, Part A funds to support one or more well-rounded education activities;
- 3. use a portion of Title IV, Part A funds to support one or more effective use of technology activities; and
 - a) 15 percent max cap on effective use of technology for purchasing technology infrastructure.

THIS ESSA PROVISION IS ADDRESSED BELOW:

N/A at this time.

Title IV, Part A Needs Assessment

According to the Every Student Succeeds Act (ESSA), all local educational agencies (LEAs) receiving at least \$30,000 must conduct a needs assessment specific to Title IV, Part A (ESSA Section 4106[f]). Each LEA, or consortium of LEAs, shall conduct the needs assessment once every three year (ESSA Section 4106[d][3]).

Well-rounded Education Opportunities (ESSA Section 4107)

Identify any indicators, or measures/data points to examine needs for improvement of the Title IV, Part A priority content areas.

[Enter a description of any indicators or measures/data points used to examine needs for improvement]

What activities will be included within the support for a well-rounded education?

[Enter a description of which activities will be included within the support for a well-rounded education]

How will the activities be evaluated for the effectiveness of strategies and activities funded under Title IV, Part A. Include the indicators, or measures/data points used to determine future program planning?

[Enter a description of how the program activities will be evaluated to determine future program planning]

Safe and Healthy Students (ESSA Section 4108)

Identify any indicators, or measures/data points to examine needs for improvement of the Title IV, Part A priority content areas.

[Enter a description of any indicators or measures/data points used to examine needs for improvement]

What activities will be included within the support for safety and health of students?

[Enter a description of the activities to be included within the support for safety and health of students]

How will the activities be evaluated for the effectiveness of strategies and activities funded under Title IV, Part A. Include the indicators, or measures/data points used to determine future program planning?

[Enter a description of how the activities will be evaluated to determine future program planning]

Effective Use of Technology (ESSA Section 4109)

Identify any indicators, or measures/data points to examine needs for improvement of the Title IV, Part A priority content areas.

[Enter a description of any indicators or measures/data points used to examine needs for improvement]

What activities will be included within the support of effective use of technology? Note: No more than 15 percent on technology infrastructure (ESSA Section 4109[b])

[Enter a description of which activities will be included within the support of effective use of technology]

How will the activities be evaluated for the effectiveness of strategies and activities funded under Title IV, Part A. Include the indicators, or measures/data points used to determine future program planning?

[Enter a description of how the activities will be evaluated to determine future program planning]

- o Note: All planned activities must meet the authorized use of funds criteria located on the Title IV, Part A Authorized Use of Funds web page at <https://www.cde.ca.gov/sp/st/tivpaauthuseoffunds.asp>.

Date of LEA's last conducted needs assessment:

[Enter date of last conducted needs assessment]

Title IV, Part A Program
Rural Education and Student Support Office
California Department of Education
Email: TitleIV@cde.ca.gov Web site: <https://www.cde.ca.gov/sp/st/>

California Department of Education
February 2022

Superintendent
Merrill M. Grant, Ed.D.



Governing Board
President: Rick Dougherty
Clerk: Megan Estes
Trustee: John Hamilton
Trustee: Jack Hathaway
Trustee: Jeanne Norris

"Education is Power"

FALL RIVER JOINT UNIFIED SCHOOL DISTRICT

2023/2024

ADOPTION BUDGET



***FALL RIVER JOINT UNIFIED SCHOOL
DISTRICT***

BOARD OF TRUSTEES

RICK DOUGHERTY, PRESIDENT

MEGAN ESTES, CLERK

JOHN HAMILTON

JACK HATHAWAY

JEANNE NORRIS








TABLE OF CONTENTS

Beliefs, Vision, and Mission Statement	1
Checkbook Worksheet.....	2
Multi-year Projection.....	4
Narrative.....	5
Balances Above Minimum Reserve Requirements.....	9
LCFF Budget Overview for Parents.....	11
SACS Financial Summary	Back Section
2023-24 Calendar.....	Last Page

FALL RIVER JOINT UNIFIED SCHOOL DISTRICT








BELIEFS

WE BELIEVE

-  Every student can learn
-  Every student can develop a positive self-concept and self-worth
-  Every student is capable of developing a realistic, evolving educational/life plan
-  Every student is capable of quality work commensurate with their abilities
-  Every student can flourish in a positive school environment
-  Every student can become a contributing member of their community
-  Every student should have the opportunity to reach their full potential










VISION STATEMENT

Through the active commitment of the Board of Trustees, all staff and students will become a community of:

-  Perceptive thinkers
-  Collaborative contributors
-  Involved citizens
-  Innovative producers
-  Self-directed achievers
-  Adaptable problem solvers
-  Effective communicators

MISSION STATEMENT

The Board of Trustees of the Fall River Joint Unified School District believes that it is the responsibility of the school and home, working together, to provide a positive environment for students and staff within which they may:

-  Realize potentials for learning
-  Develop and maintain basic skills and concepts
-  Develop an understanding of responsibilities to self, to family, and to community
-  Develop creativity
-  Enjoy learning and become lifelong learners
-  Respect and appreciate different cultures
-  Respect and appreciate the American heritage
-  Learn in environment that fosters a feeling of mutual respect and tolerance
-  Learn in a safe, positive environment

FRJUSD 2023/24 Adoption Budget

Beginning Balance		\$		9,794,904
New Revenue 23/24	\$	20,003,141	\$	29,798,045

Category	Projected Budget Amount	Projected Budget Balance
SCOE ADA Transfer	\$ -	\$ 29,798,045
SCOE revenue Transfer	\$ -	\$ 29,798,045
Certificated Salaries	\$ 6,839,442	\$ 22,958,603
Classified Salaries	\$ 3,718,425	\$ 19,240,178
Benefits	\$ 5,141,423	\$ 14,098,755
Instructional Supplies	\$ 473,833	\$ 13,624,922
Noncapitalized Equipment	\$ 51,392	\$ 13,573,530
General Supplies	\$ 665,204	\$ 12,908,326
Fuel, Oil, Parts	\$ 94,500	\$ 12,813,826
Travel & Conference	\$ 78,634	\$ 12,735,192
Dues & Memberships	\$ 18,080	\$ 12,717,112
Insurance	\$ 223,665	\$ 12,493,447
Utilities	\$ 662,300	\$ 11,831,147
Rentals, Repairs & Leases	\$ 183,020	\$ 11,648,127
Other Services & Operating	\$ 513,272	\$ 11,134,855
Communications	\$ 55,506	\$ 11,079,349
Facilities/Equipment	\$ 75,000	\$ 11,004,349

TOTAL EXPENDITURES \$ 18,793,696

Beginning Balance 2023/24	
Revolving Cash Fund	\$ 3,500
Restricted Categoricals	\$ 2,598,239
Reserve 5%	\$ 1,086,691
Board Designated	\$ 1,180,158
Assigned	\$ 4,926,316
Total BEG BAL	\$ 9,794,904

Ending Balance 2023/24	
Revolving Cash Fund	\$ 3,500
Restricted Categoricals	\$ 2,551,859
Reserve 5%	\$ 939,685
Board Designated	\$ 7,509,305
Assigned	\$ -
Total END BAL	\$ 11,004,349

**FRJUSD 2023/24
Adoption Budget**

<i>Café</i>		
Beginning Balance	\$	173,949.00
Revenues	\$	724,329.00
Encroachment	\$	-
Expenditures	\$	756,893.00
Total Ending Balance	\$	141,385.00

<i>Capital Facilities--Developer Fees</i>		
Beginning Balance	\$	68,573.00
Revenues	\$	-
Expenditures	\$	68,573.00
Total Ending Balance	\$	-

<i>Special Reserve Capital Projects</i>		
Beginning Balance	\$	32,773.00
Revenues	\$	372.00
Expenditures	\$	-
Total Ending Balance	\$	33,145.00

<i>Bond Interest and Redemption</i>		
Beginning Balance	\$	388,865.00
Revenues	\$	287,649.00
Expenditures	\$	287,649.00
Total Ending Balance	\$	388,865.00

<i>Student Body</i>		
Beginning Balance	\$	131,588.00
Revenues	\$	177,000.00
Expenditures	\$	177,000.00
Total Ending Balance	\$	131,588.00

**FALL RIVER JOINT UNIFIED SCHOOL DISTRICT
2023-24 ADOPTED BUDGET**

School districts are required to certify two times a year the status of the district's financial obligations. If the district receives a qualified or negative certification at Second Interim, it must also certify again in June. This Adoption Report summarizes the General Fund Budget as of July 1, 2023.

BEGINNING FUND BALANCE

The estimated total beginning fund balance is \$9,794,904.

REVENUES

	<u>Adoption</u>
LCFF Revenue Sources	\$ 15,776,115
Federal Revenue	1,818,412
Other State Revenue	1,452,969
Local Revenue	<u>955,645</u>
 Total Revenue	 <u><u>\$ 20,003,141</u></u>

EXPENDITURES AND TRANSFERS OUT

	<u>Adoption</u>
Certificated Salaries	\$ 6,839,442
Classified Salaries	3,718,425
Employee Benefits	5,141,423
Books & Supplies	1,284,929
Services & Other Exp's	1,734,477
Capital Outlay	75,000
Other Uses	-
Transfers Out	<u>-</u>
 Total Expenditures & TO	 <u><u>\$ 18,793,696</u></u>

Senate Bill 858 was approved in 2014, which imposes new requirements on reserves. Beginning with the adopted budget for 15/16 and each year thereafter, the district is required to include with the public hearing for the budget the amounts and reasons for reserves greater than the recommended minimum reserve. The amounts listed below, as "board assigned" as well as the unassigned amount will need to be reviewed and discussed at the public hearing. The board should start planning for the needs of the district and identifying the reasons for these reserves. Some items are listed below, but there are likely many other future needs of the district that may require setting aside reserves to save for the future need.

ENDING FUND BALANCE

The Adopted budget reflects an estimated ending fund balance of \$11,004,349. The components of the ending fund balance are:

NonSpendable - revolving cash	\$	3,500
Restricted Accounts		2,551,859
Assigned for economic uncertainty		563,811
Board assigned for:		
Board goal 2% above the 3% required		375,874
EPA for teacher salaries		1,959,650
Facility and grounds improvement		200,000
Fund block grants		189,183
Site mini grants & donations		63,070
Replacement of transportation fleet		-
Instructional materials/needs		5,022,402
Equipment replacement		75,000
Total Ending Fund Balance	\$	<u>11,004,349</u>

CASH BALANCE

The district is projecting to have a positive cash balance for 2023/24.

OTHER FUNDS

Cafeteria Fund--The Cafeteria Fund is projecting an operating deficit of zero. The ending balance is projected to be \$141,385 at June 30, 2024, which represents inventory of \$500 and an operating reserve of \$140,885.

Capital Facilities Fund--This fund is used to collect school fees on development and construction within the district. Fees collected can be used for new construction or modernization of district facilities. Developer fees, net of collection costs are estimated to be zero and interest income is estimated to be zero. The ending balance is projected to be zero at June 30, 2024. The district will budget at First Interim after a better picture of revenue and expenditures presents itself.

Special Reserve Capital Project Fund--This account has a beginning balance of \$32,773. The board's desire was to contribute to this account in the amount of \$10,000 per year as an assurance to the communities that supported the Bond Measure that the district is dedicated to the up keep of our buildings that were modernized but in light of budgeted deficits in previous years, the district will not be contributing any money at this budget cycle to this account. The district will likely revisit this topic in the near future.

Student Body Fund--The student body accounts are ever changing and will end with approximately \$131,588.

MULTI-YEAR PROJECTION

The Adoption budget is the basis for the multi-year projections.

Key assumptions and changes are outlined as follows:

The 23/24 LCFF was projected with an 8.22% COLA, 24/25 3.54% COLA, 25/26 3.31%

Estimated ADA of 1,041-23/24, 1,023-24/25 and 1,005-25/26

Salaries and benefits increased for estimated step and column for all three years

STRS rates remain at 19.10% in the current and next two years

PERS increased to 26.68% in 23/24 and is projected to increase to 27.70% in 24/25 and 28.30% in 25/26

Forest Reserve was budgeted at \$53,380 in 23/24 and \$5,338 in 24/25 and 25/26

All covid monies are expended in this budget: ESSER III dollars budgeted at \$619,140, Learning Loss ESSER III \$154,271 and Expanded Learning Opportunities Learning Loss \$145,078.

The district has zero available in the hardship maintenance account. The Special Reserve Capital Projects account has \$33,145. I would like to discuss plan with the board regarding an allocation for deferred maintenance projects.

Currently in our capital asset account, we have budgeted to purchase two walk in freezers and one walk in refrigerator from a restricted account--Kitchen Infrastructure and Training Funds.

The majority of new personnel expenses are funded from the new one time Federal and State dollars for learning loss mitigation. Once these one-time dollars are expended, the superintendent will be tasked with evaluating each position to determine if the value of service to the district is enough that the budget will be required to absorb the expense or will the position be eliminated. The district will stagger the use of one-time funds to manage the positions until they are expended.

There is no projected deficit until 24/25 for \$293,604. Carryover is brought in at First Interim. The one-time monies skew the look of the personnel budget. As the district begins to expend the one-time dollars and the budget begins to settle into its actual expenditures then the district can judge the reality of the deficit.

On a positive note, the May Revise has projected the COLA to be 8.22% in 23/24, 3.54% in 24/25 and 3.31% in 25/26. This increase will be a nice windfall to the district by raising the base LCFF higher than originally thought. The district's intent is to save as much of it as possible to offset personnel expenses until the superintendent can attrition or continue employment for personnel hired with one-time monies.

SUMMARY

The district is submitting this report indicating that we are projecting to meet all obligations for the current year and the subsequent two years. However, it is important to note for future years that any on-going structural deficit cannot be sustained once reserves are depleted. There are many unpredictable factors, which affect revenue and expenditures. Because of that, the district has based the budget on assumptions, the best information available at the time the budget is prepared. The Adopted Budget should be considered a "financial snapshot" on the date it is adopted by the Board of Trustees.

The budgeted COLA and LCFE amounts are maintained by shifting one-time funds and because of this the Legislative Analyst Office has stated that they feel this is the riskiest budget within the last decade.

Increased retirement contributions through PERS, as well as a projected reduction in ADA, and the use of one-time funds for personnel expenses are of great concern, putting the district at risk of the unwanted area of significant deficit budgeting. This budget does not have a projection for salary and benefit increases beyond the standard step and/or column. The superintendent recognizes the fiscal strain of unknown negotiations. The district will need to be attentive when filling any open positions in preparation of employee agreements. The district will need to monitor its budget closely and review programs and planned spending.

District	Fall River Joint Unified School District
Budget Period	2023/24 Adoption Budget

SB858, chaptered on June 20, 2104, imposes new requirements for budgets beginning with 2015/16. As stated in Ed Code 42127(a)(2)(B), 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 adopted by the state board, shall, in conjunction with the public hearing to adopt the budget, provide all of the following for public review and discussion:

1. The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
2. 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.
3. A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

The governing board of a school district shall include this required information in its budgetary submission each time it files an adopted or revised budget with the county superintendent of schools.

The attached schedule provides the required disclosure for the District for this budget period.

**Adopted Budget
 2023-24 Budget Attachment
 Balances Above Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances Above the Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances above the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances Objects 9780/9789/9790		2023-24	2024-25	2025-26
Form	Fund			
01	General Fund/County School Service Fund	\$8,448,990.00	\$8,354,320.00	\$8,063,252.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	\$0.00
	Total Assigned and Unassigned Ending Fund Balances	\$8,448,990.00	\$8,354,320.00	\$8,063,252.00
	District Standard Reserve Level	3%	3%	3%
	Less District Minimum Reserve for Economic Uncertainties	\$563,811.00	\$570,931.00	\$583,274.00
	Remaining Balance to Substantiate Need	\$7,885,179.00	\$7,783,389.00	\$7,479,978.00

Reasons for Fund Balances Above the Minimum Reserve for Economic Uncertainties			2023-24	2024-25	2025-26
Form	Fund	Description of Need			
01	General Fund/County School Service Fund	Assigned-Board goal 2% above the 3% required	\$375,874.00	\$380,620.00	\$388,848.00
01	General Fund/County School Service Fund	Assigned-EPA for teacher salaries	\$1,959,650.00	\$2,887,729.00	\$3,885,730.00
01	General Fund/County School Service Fund	Assigned-facility and grounds improvement	\$200,000.00	\$200,000.00	\$200,000.00
01	General Fund/County School Service Fund	Assigned-fund block grants	\$189,183.00	\$178,480.00	\$164,700.00
01	General Fund/County School Service Fund	Assigned-fund site mini grants and donations	\$63,070.00	\$0.00	\$0.00
01	General Fund/County School Service Fund	Assigned-replacement of transportation fleet	\$0.00	\$0.00	\$0.00
01	General Fund/County School Service Fund	Assigned-replacement of instructional materials/needs	\$5,022,402.00	\$4,067,152.00	\$2,840,700.00
01	General Fund/County School Service Fund	Assigned--equipment replacement	\$75,000.00	\$69,408.00	\$0.00
17	Special Reserve Fund for Other Than Capital Outlay Projects				
	Insert Lines above as needed				
	Total of Substantiated Needs		\$7,885,179.00	\$7,783,389.00	\$7,479,978.00
	Remaining Unsubstantiated Balance		\$0.00	\$0.00	\$0.00

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

FALL RIVER JOINT UNIFIED

School District

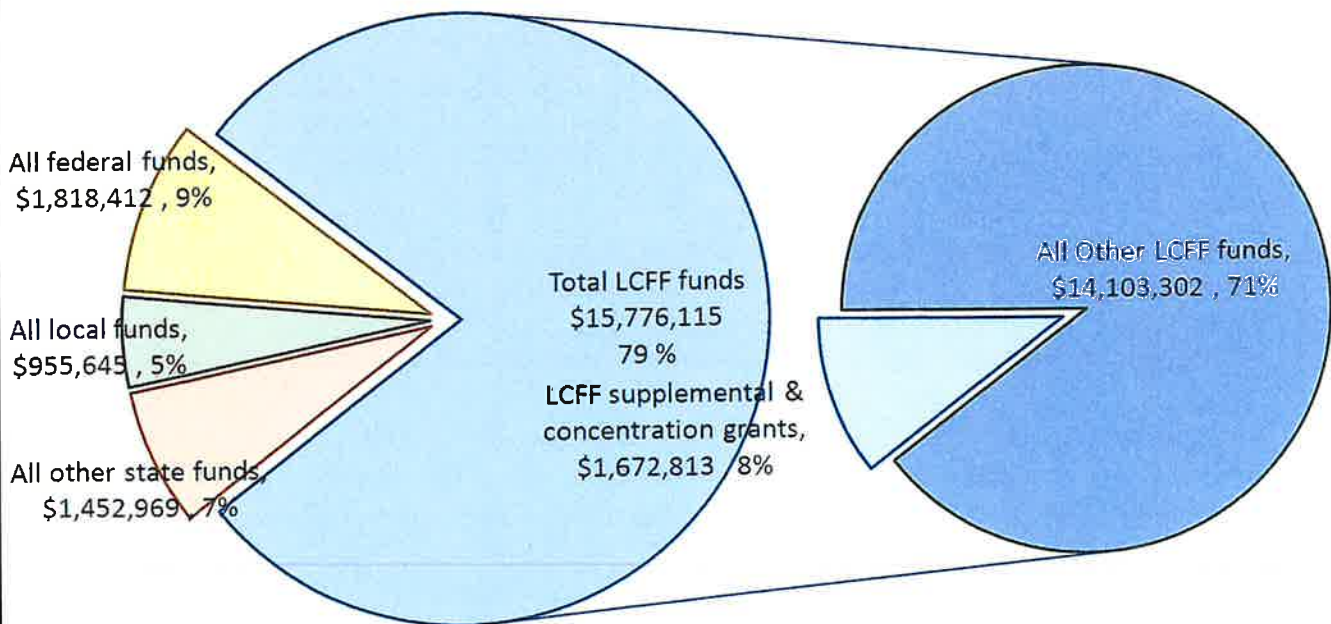
LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Fall River Joint Unified School District
 CDS Code: 45699890000000
 School Year: 2023-24
 LEA contact information:
 Merrill M. Grant, Ed.D.
 Superintendent
 mgrant@frjusd.org
 530-335-4538

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

Budget Overview for the 2023-24 School Year

Projected Revenue by Fund Source

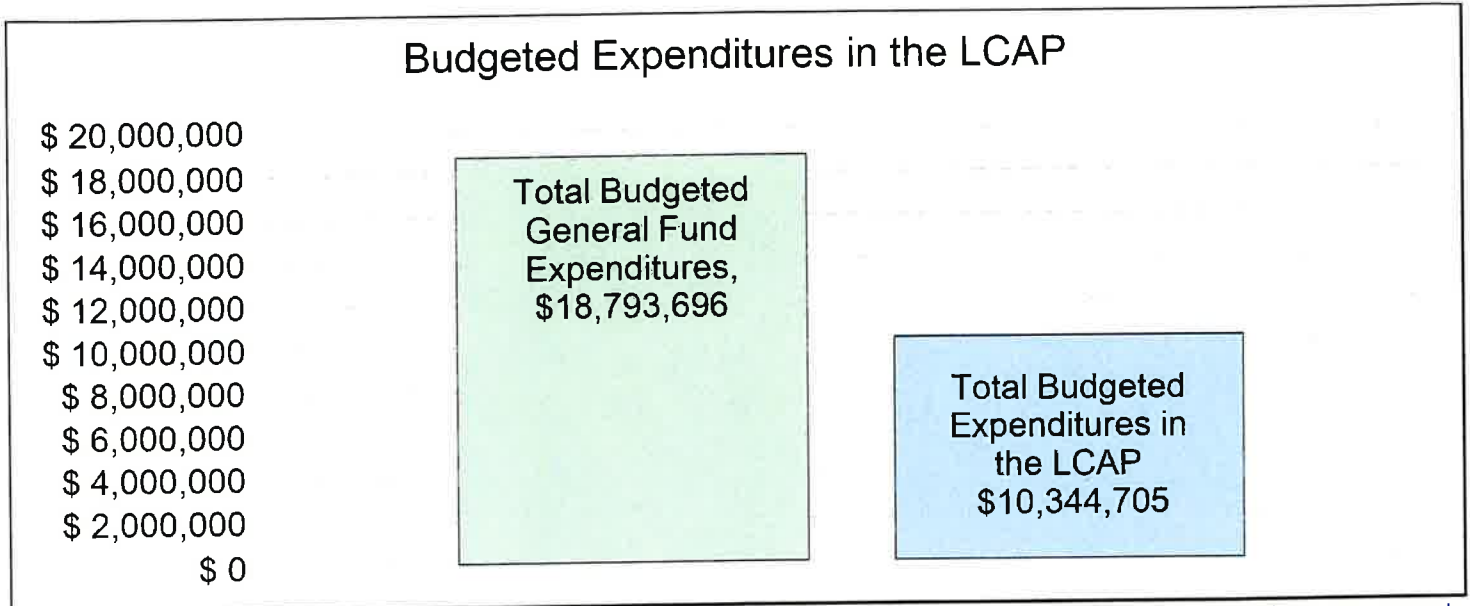


This chart shows the total general purpose revenue Fall River Joint Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Fall River Joint Unified School District is \$20,003,141, of which \$15,776,115.00 is Local Control Funding Formula (LCFF), \$1,452,969.00 is other state funds, \$955,645.00 is local funds, and \$1,818,412.00 is federal funds. Of the \$15,776,115.00 in LCFF Funds, \$1,672,813.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much Fall River Joint Unified School District plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Fall River Joint Unified School District plans to spend \$18,793,696.00 for the 2023-24 school year. Of that amount, \$10,344,705.00 is tied to actions/services in the LCAP and \$8,448,991 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

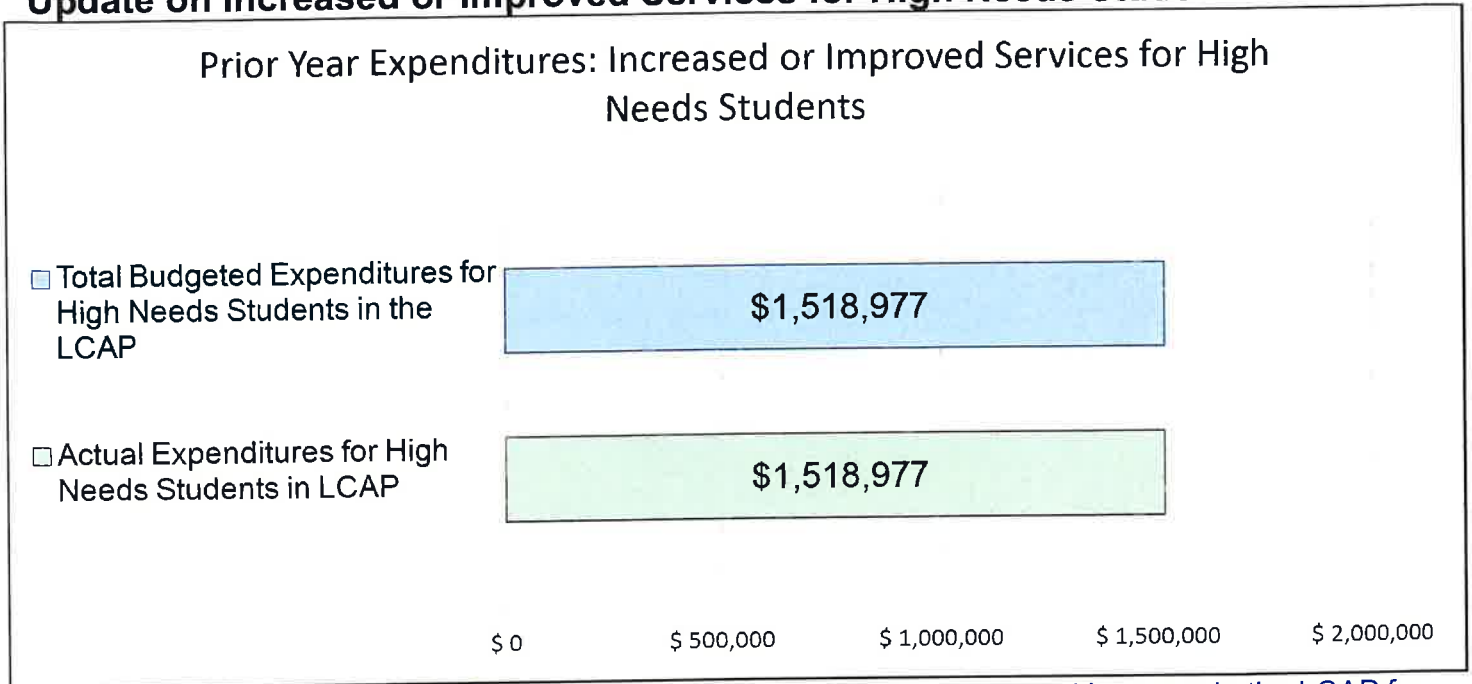
Expenditures that are not included in the Local Control and Accountability Plan (LCAP) are primarily operational costs that contribute to the schools overall function. For example, food service subsidy, general supplies, dues and memberships, insurance liability and auto, travel and conference, and salaries and benefits for administration.

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

In 2023-24, Fall River Joint Unified School District is projecting it will receive \$1,672,813.00 based on the enrollment of foster youth, English learner, and low-income students. Fall River Joint Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Fall River Joint Unified School District plans to spend \$1,672,813.00 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Fall River Joint 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 Fall River Joint 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 2022-23, Fall River Joint Unified School District's LCAP budgeted \$1,518,977.00 for planned actions to increase or improve services for high needs students. Fall River Joint Unified School District actually spent \$1,518,977.00 for actions to increase or improve services for high needs students in 2022-23.

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	15,390,035.00	0.00	15,390,035.00	15,776,115.00	0.00	15,776,115.00	2.5%
2) Federal Revenue		8100-8299	70,379.00	2,555,157.00	2,635,536.00	53,380.00	1,765,032.00	1,818,412.00	-31.0%
3) Other State Revenue		8300-8599	229,738.00	5,020,557.00	5,250,305.00	234,561.00	1,218,409.00	1,452,969.00	-72.3%
4) Other Local Revenue		8600-8799	103,930.00	878,009.00	981,939.00	46,381.00	809,284.00	955,645.00	-2.7%
5) TOTAL, REVENUES			15,794,082.00	8,463,733.00	24,257,815.00	16,110,437.00	3,892,704.00	20,003,141.00	-17.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	6,745,404.00	5,785,615.00	12,531,019.00	6,866,200.00	3,732,686.00	10,598,886.00	-15.4%
2) Instruction - Related Services		2000-2999	1,839,386.00	664,082.00	2,503,468.00	1,681,802.00	341,807.00	2,223,609.00	-11.2%
3) Pupil Services		3000-3999	1,416,942.00	696,095.00	2,113,037.00	1,388,921.00	558,518.00	1,947,439.00	-7.6%
4) Ancillary Services		4000-4999	132,519.00	2,609.00	135,128.00	64,500.00	2,009.00	66,509.00	-50.6%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	1,580,575.00	98,545.00	1,679,120.00	1,375,282.00	75,941.00	1,451,223.00	-13.6%
8) Plant Services		8000-8999	1,700,942.00	1,066,980.00	2,767,922.00	1,740,667.00	765,363.00	2,506,030.00	-9.5%
9) Other Outgo		9000-9999	4,077.00	0.00	4,077.00	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES		Except 7600-7699	13,419,855.00	8,313,906.00	21,733,761.00	13,317,372.00	5,476,324.00	18,793,696.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			2,374,227.00	149,827.00	2,524,054.00	2,793,065.00	(1,583,620.00)	1,209,445.00	-52.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,561,757.00)	1,561,757.00	0.00	(1,537,240.00)	1,537,240.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,561,757.00)	1,561,757.00	0.00	(1,537,240.00)	1,537,240.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			812,470.00	1,711,584.00	2,524,054.00	1,255,825.00	(46,380.00)	1,209,445.00	-52.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,384,195.00	886,655.00	7,270,850.00	7,196,665.00	2,598,239.00	9,794,904.00	34.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,384,195.00	886,655.00	7,270,850.00	7,196,665.00	2,598,239.00	9,794,904.00	34.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,384,195.00	886,655.00	7,270,850.00	7,196,665.00	2,598,239.00	9,794,904.00	34.7%
2) Ending Balance, June 30 (E + F1e)			7,195,665.00	2,598,239.00	9,794,904.00	8,452,490.00	2,551,859.00	11,004,349.00	12.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,500.00	0.00	3,500.00	3,500.00	0.00	3,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,598,239.00	2,598,239.00	0.00	2,551,859.00	2,551,859.00	-1.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,106,474.00	0.00	6,106,474.00	7,509,305.00	0.00	7,509,305.00	23.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,086,691.00	0.00	1,086,691.00	939,685.00	0.00	939,685.00	-13.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	177,000.00	177,000.00	0.0%
5) TOTAL, REVENUES			177,000.00	177,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		177,000.00	177,000.00	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			177,000.00	177,000.00	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	131,588.00	131,588.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,588.00	131,588.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,588.00	131,588.00	0.0%
2) Ending Balance, June 30 (E + F1e)			131,588.00	131,588.00	0.0%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	456,744.00	456,744.00	0.0%
3) Other State Revenue		8300-8599	200,000.00	200,000.00	0.0%
4) Other Local Revenue		8600-8799	57,988.00	67,585.00	16.5%
5) TOTAL, REVENUES			714,732.00	724,329.00	1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction		1000-1999	0.00	0.00	0.0%
2) Instruction - Related Services		2000-2999	0.00	0.00	0.0%
3) Pupil Services		3000-3999	702,329.00	753,493.00	7.3%
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	2,400.00	3,400.00	41.7%
9) Other Outgo		9000-9999	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		Excepl 7600-7699	704,729.00	756,893.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,003.00	(32,564.00)	-425.5%
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)			10,003.00	(32,564.00)	-425.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,946.00	173,949.00	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,946.00	173,949.00	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,946.00	173,949.00	6.1%
2) Ending Balance, June 30 (E + F1e)			173,949.00	141,385.00	-18.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	500.00	500.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	173,449.00	140,885.00	-18.8%
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%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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	64,474.00	68,573.00	6.4%
9) Other Outgo		9000-9999 Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			64,474.00	68,573.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(64,474.00)	(68,573.00)	6.4%
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%
c) 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)			(64,474.00)	(68,573.00)	6.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,047.00	68,573.00	-48.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,047.00	68,573.00	-48.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,047.00	68,573.00	-48.5%
2) Ending Balance, June 30 (E + F1e)			68,573.00	0.00	-100.0%
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	68,573.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9760	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%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,045.00	11,045.00	0.0%
4) Other Local Revenue		8600-8799	276,604.00	276,604.00	0.0%
5) TOTAL, REVENUES			287,649.00	287,649.00	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	287,649.00	287,649.00	0.0%
10) TOTAL, EXPENDITURES			287,649.00	287,649.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	388,865.00	388,865.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			388,865.00	388,865.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			388,865.00	388,865.00	0.0%
2) Ending Balance, June 30 (E + F1e)			388,865.00	388,865.00	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	388,865.00	388,865.00	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%

Fall River Joint Unified
Shasta County

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,064.41	1,064.00	1,064.41	1,041.00	1,041.00	1,064.41
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,064.41	1,064.00	1,064.41	1,041.00	1,041.00	1,064.41
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,064.41	1,064.00	1,064.41	1,041.00	1,041.00	1,064.41
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Budget, July 1
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

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	6,859,070.00	301	0.00	303	6,859,070.00	305	0.00		307	6,859,070.00	309
2000 - Classified Salaries	3,773,365.00	311	0.00	313	3,773,365.00	315	534,385.00		317	3,238,980.00	319
3000 - Employee Benefits	5,297,483.00	321	0.00	323	5,297,483.00	325	324,810.00		327	4,972,673.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,477,266.00	331	57,833.00	333	2,419,433.00	335	574,618.00		337	1,844,815.00	339
5000 - Services . . . & 7300 - Indirect Costs	2,755,489.00	341	14,925.00	343	2,740,564.00	345	122,436.00		347	2,618,128.00	349
TOTAL					21,089,915.00	365	TOTAL		19,533,666.00	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	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	393

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: 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):	1,041.00
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 (2020-21)				
District Regular	1,115	1,116		
Charter School				
Total ADA	1,115	1,116	N/A	Met
Second Prior Year (2021-22)				
District Regular	1,116	1,107		
Charter School				
Total ADA	1,116	1,107	0.8%	Met
First Prior Year (2022-23)				
District Regular	1,064	1,064		
Charter School		0		
Total ADA	1,064	1,064	N/A	Met
Budget Year (2023-24)				
District Regular	1,064			
Charter School	0			
Total ADA	1,064			

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, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS 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	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	1,188	1,192		
Charter School				
Total Enrollment	1,188	1,192	N/A	Met
Second Prior Year (2021-22)				
District Regular	1,176	1,176		
Charter School				
Total Enrollment	1,176	1,176	0.0%	Met
First Prior Year (2022-23)				
District Regular	1,161	1,186		
Charter School				
Total Enrollment	1,161	1,186	N/A	Met
Budget Year (2023-24)				
District Regular	1,165			
Charter School				
Total Enrollment	1,165			

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)

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)

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 CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	1,116	1,192	
Charter School		0	
Total ADA/Enrollment	1,116	1,192	93.6%
Second Prior Year (2021-22)			
District Regular	1,004	1,176	
Charter School	0		
Total ADA/Enrollment	1,004	1,176	85.4%
First Prior Year (2022-23)			
District Regular	1,064	1,186	
Charter School			
Total ADA/Enrollment	1,064	1,186	89.7%
Historical Average Ratio:			89.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			90.1%

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 (2023-24)				
District Regular	1,041	1,165		
Charter School	0			
Total ADA/Enrollment	1,041	1,165	89.4%	Met
1st Subsequent Year (2024-25)				
District Regular	1,023	1,144		
Charter School				
Total ADA/Enrollment	1,023	1,144	89.4%	Met
2nd Subsequent Year (2025-26)				
District Regular	1,005	1,124		
Charter School				
Total ADA/Enrollment	1,005	1,124	89.4%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, 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 gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

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.
Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,064.41	1,064.41	1,041.00	1,023.00
b. Prior Year ADA (Funded)		1,064.41	1,064.41	1,041.00
c. Difference (Step 1a minus Step 1b)		0.00	(23.41)	(18.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	(2.20%)	(1.73%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage		0.00	0.00	0.00
b2. COLA amount (proxy for purposes of this criterion)				
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		0.00%	(2.20%)	(1.73%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	-3.20% to -1.20%	-2.73% to -0.73%

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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	5,393,595.00	5,303,617.00	5,409,689.00	5,409,689.00
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	15,390,035.00	15,776,115.00	15,895,222.00	16,232,168.00
District's Projected Change in LCFF Revenue:		2.51%	.75%	2.12%
LCFF Revenue Standard		-1.00% to 1.00%	-3.20% to -1.20%	-2.73% to -0.73%
Status:		Not Met	Not Met	Not 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)

All years. This calculation recognizes a statutory COLA of 6.56%, 8.22%, 3.54% and 3.31% respectively. The district ADA is expected to drop at a rate of 1.77% per year.

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 (2020-21)	10,202,178.17	12,506,318.20	81.6%
Second Prior Year (2021-22)	10,396,960.55	12,383,223.23	84.0%
First Prior Year (2022-23)	11,079,904.00	13,419,855.00	82.6%
	Historical Average Ratio:		82.7%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.7% to 85.7%	79.7% to 85.7%	79.7% to 85.7%

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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
Budget Year (2023-24)	11,289,133.00	13,317,372.00	84.8%	Met
1st Subsequent Year (2024-25)	12,395,605.00	14,618,460.00	84.8%	Met
2nd Subsequent Year (2025-26)	12,704,073.00	15,076,992.00	84.3%	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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	(2.20%)	(1.73%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-12.20% to 7.80%	-11.73% to 8.27%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-7.20% to 2.80%	-6.73% to 3.27%

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 (2022-23)	2,635,536.00		
Budget Year (2023-24)	1,818,412.00	(31.00%)	Yes
1st Subsequent Year (2024-25)	709,006.00	(61.01%)	Yes
2nd Subsequent Year (2025-26)	709,006.00	0.00%	No

Explanation:
(required if Yes)

23.24 - Federal Revenue reductions are primarily due to adjustments in Forest Reserve, Title I and CSI. There are also adjustments for some one-time funding sources being spent down in previous years as well as other minor trend adjustments. In 24.25, Federal Revenues were projected to drop in various restricted programs as a result of spending deadlines.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	5,250,305.00		
Budget Year (2023-24)	1,452,969.00	(72.33%)	Yes
1st Subsequent Year (2024-25)	1,237,551.00	(14.83%)	Yes
2nd Subsequent Year (2025-26)	1,232,767.00	(.39%)	No

Explanation:
(required if Yes)

23.24 State Revenue - State unrestricted revenue is trending up. Various restricted programs are projected to be reduced while others were expended in recent years. KIT funds were added to the budget. \$165,000 reduced in other revenue as it was bus grant in the previous year. 24.25 State Revenue - KIT funds and UPK are expected to be spent in the budget year. Other minor adjustments are made due to ADA losses.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	981,939.00		
Budget Year (2023-24)	955,645.00	(2.68%)	No
1st Subsequent Year (2024-25)	895,645.00	(6.28%)	No
2nd Subsequent Year (2025-26)	895,645.00	0.00%	No

Explanation:
(required if Yes)

23.24 Local Revenue - The reduction in the budget year is primarily comprised of SpEd funding as well as mini grants being expended in previous years.

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

First Prior Year (2022-23)	2,257,699.00		
Budget Year (2023-24)	1,284,929.00	(43.09%)	Yes
1st Subsequent Year (2024-25)	1,258,203.00	(2.08%)	No
2nd Subsequent Year (2025-26)	1,382,132.00	9.85%	Yes

Explanation:

(required if Yes)

23.24 Books and Supplies - A-G expenses have been eliminated in the budget year as well as other one-time funding sources. Title I has been reduced as no carryover was budgeted. CTEIG was reduced as it did not include carryover. There were reductions due to minor ADA adjustments. 25.26 Books and Supplies - The budget is projected to increase as money was added to the supplemental concentration budget after one-time funding sources were fully spent and some of the related programs offered to students were deemed valuable.

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

First Prior Year (2022-23)	2,755,489.00		
Budget Year (2023-24)	1,734,477.00	(37.05%)	Yes
1st Subsequent Year (2024-25)	1,684,998.00	(2.85%)	No
2nd Subsequent Year (2025-26)	1,668,151.00	(.94%)	No

Explanation:

(required if Yes)

23.24 - Services and Operating expenditures were reduced primarily due to Expanded Learning, CSI as well as other one-time funding sources being partially or fully expended in previous years.

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 (2022-23)	8,867,780.00		
Budget Year (2023-24)	4,227,026.00	(52.33%)	Not Met
1st Subsequent Year (2024-25)	2,842,202.00	(32.76%)	Not Met
2nd Subsequent Year (2025-26)	2,837,418.00	(.17%)	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2022-23)	5,013,188.00		
Budget Year (2023-24)	3,019,406.00	(39.77%)	Not Met
1st Subsequent Year (2024-25)	2,943,201.00	(2.52%)	Met
2nd Subsequent Year (2025-26)	3,051,283.00	3.67%	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)

23.24 - Federal Revenue reductions are primarily due to adjustments in Forest Reserve, Title I and CSI. There are also adjustments for some one-time funding sources being spent down in previous years as well as other minor trend adjustments. In 24.25, Federal Revenues were projected to drop in various restricted programs as a result of spending deadlines.

Explanation:

Other State Revenue
(linked from 6B
if NOT met)

23.24 State Revenue - State unrestricted revenue is trending up. Various restricted programs are projected to be reduced while others were expended in recent years. KIT funds were added to the budget. \$165,000 reduced in other revenue as it was bus grant in the previous year. 24.25 State Revenue - KIT funds and UPK are expected to be spent in the budget year. Other minor adjustments are made due to ADA losses.

Explanation:

Other Local Revenue
(linked from 6B
if NOT met)

23.24 Local Revenue - The reduction in the budget year is primarily comprised of SpEd funding as well as mini grants being expended in previous years.

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)

23.24 Books and Supplies - A-G expenses have been eliminated in the budget year as well as other one-time funding sources. Title I has been reduced as no carryover was budgeted. CTEIG was reduced as it did not include carry over. There were reductions due to minor ADA adjustments. 25.26 Books and Supplies - The budget is projected to increase as money was added to the supplemental concentration budget after one-time funding sources were fully spent and some of the related programs offered to students were deemed valuable.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

23.24 - Services and Operating expenditures were reduced primarily due to Expanded Learning, CSI as well as other one-time funding sources being partially or fully expended in previous years.

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?

No

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)

0.00

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)

17,283,744.00

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

3% Required
Budgeted Contribution*
Minimum Contribution
to the Ongoing and Major
(Line 2c times 3%) Maintenance Account

c. Net Budgeted Expenditures and Other Financing Uses

17,283,744.00

518,512.32

686,938.00

Status
Met

* 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 (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
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)	906,426.00	935,000.00	1,086,691.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
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)	906,426.00	935,000.00	1,086,691.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	18,128,500.25	18,700,108.31	21,733,761.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	18,128,500.25	18,700,108.31	21,733,761.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.7%	1.7%	1.7%

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 (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	132,182.81	12,657,818.20	N/A	Met
Second Prior Year (2021-22)	1,326,136.39	12,522,223.23	N/A	Met
First Prior Year (2022-23)	812,470.00	13,419,855.00	N/A	Met
Budget Year (2023-24) (Information only)	1,255,825.00	13,317,372.00		

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 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 400,000
0.3%	400,001 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. 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 (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level		Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)		
	Third Prior Year (2020-21)	4,124,484.00	4,925,873.81	N/A	
Second Prior Year (2021-22)	5,302,525.00	5,058,056.62	4.6%		Not Met
First Prior Year (2022-23)	5,492,110.00	6,384,195.00	N/A		Met
Budget Year (2023-24) (Information only)	7,196,665.00				

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. 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)

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 \$80,000 (greater of)	0 to 300
4% or \$80,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,041	1,023	1,005
District's Reserve Standard Percentage Level:	3%	3%	3%

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 and, if Yes, enter data for item 2a and 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?
2. If you are the SELPA AU and are excluding special education pass-through funds:
- a. Enter the name(s) of the SELPA(s): _____

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	0.00	0.00	0.00

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	18,793,696.00	19,031,018.00	19,442,426.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	18,793,696.00	19,031,018.00	19,442,426.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	563,810.88	570,930.54	583,272.78
6. Reserve Standard - by Amount			

(\$80,000 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)	563,810.88	570,930.54	583,272.78

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):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	0.00		
2.	939,685.00	951,551.00	972,122.00
3.	0.00	0.00	0.00
4.	0.00	0.00	0.00
5.	0.00		
6.	0.00	0.00	0.00
7.	0.00		
8.	939,685.00	951,551.00	972,122.00
9.	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	563,810.88	570,930.54	583,272.78
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?

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?

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?

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)?

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

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 (2022-23)	(1,561,757.00)			
Budget Year (2023-24)	(1,537,240.00)	(24,517.00)	(1.6%)	Met
1st Subsequent Year (2024-25)	(1,655,571.00)	118,331.00	7.7%	Met
2nd Subsequent Year (2025-26)	(1,728,137.00)	72,566.00	4.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

* 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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.
Explanation:
(required if NOT met)
- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.
Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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 commitments* 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.

* 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 Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	8	51-85XX/86XX	51-74XX	1,895,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		GENERAL FUND	VARIOUS	312,146

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
TOTAL:				2,207,146

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	290,456	288,481	286,357	284,081
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	290,456	288,481	286,357	284,081
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

STA. 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)

2 For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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:

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	1,140,073.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,140,073.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022

5. OPEB Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	125,530.00	125,530.00	125,530.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	80,901.00	62,336.00	47,815.00
d. Number of retirees receiving OPEB benefits	20.00	20.00	20.00

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)

No

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:

3 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4 Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

The 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.

SBA. 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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	72.6	75.6	75.6	75.6

Certificated (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents have 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.

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

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

--

Negotiations Not Settled

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

74850

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

1. Are costs of H&W benefit changes included in the budget and MYPs?
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
1111149	1222264	1344490
75.6%	68.7%	62.4%
1.2%	(9.1%)	(9.1%)

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:

No		
----	--	--

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

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

Yes	Yes	Yes
87628	89214	90828
45.3%	1.8%	1.8%

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

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?

Yes	Yes	Yes
Yes	Yes	Yes

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.):

SBB. 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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	71.7	73.9	73.9	73.9

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.

2023/24 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

48153

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

7. Amount included for any tentative salary schedule increases

0 0 0

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Yes	Yes	Yes
2.	618608	680469	748516
3.	94.2%	85.6%	77.8%
4.	(2.8%)	(9.1%)	(9.1%)

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:

No			
----	--	--	--

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

Classified (Non-management) Step and Column Adjustments

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Yes	Yes	Yes
2.	69079	71234	73457
3.	(4.3%)	3.1%	3.1%

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Yes	Yes	Yes
2.	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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	21.0	18.8	18.8	18.8

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

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

25455

4. Amount included for any tentative salary schedule increases

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0	0	0

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
305413	335954	369550
68.8%	62.5%	56.8%
(6.8%)	(9.1%)	(9.1%)

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
29850	30399	30959
(16.8%)	1.8%	1.8%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
22131	22131	22131
(15.8%)	0.0%	0.0%

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.

Yes
Jun 21, 2023

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?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through 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?	No
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?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

FALL RIVER JOINT UNIFIED SCHOOL DISTRICT

2023-2024 CALENDAR

2023-2024

Students to start August 17, 2023 and end June 7, 2024

July 2023						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	H	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Quarters	Trimesters
Oct 20 (44)	Nov 17 (63)
Jan 19 (46)	March 8 (60)
March 22 (43)	June 7 (57)
June 7 (47)	

= Quarter
 = Trimester
 = Semester

August 2023						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	I	I	I	M	M	19
20	21	22	23	24	M	26
27	28	29	M	R		
						10

September 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					H	2
3	H	5	6	7	M	9
10	11	12	13	14	M	16
17	18	19	20	21	M	23
24	25	26	27	28	M	30
						19

October 2023						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	M	7
8	9	10	11	12	M	14
15	16	17	18	19	Q	21
22	23	24	25	26	M	28
29	30	31				
						22

November 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	M	4
5	6	7	8	9	H	11
12	13	14	15	16	T	18
19	R	R	R	H	H	25
26	27	28	29	30		
						16

December 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					M	2
3	4	5	6	7	M	9
10	11	12	13	14	M	16
17	18	19	M	R	H	23
24	H	R	R	R	H	30
31						14

January 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	H	R	R	R	R	6
7	8	9	10	11	M	13
14	H	16	17	18	Sem	20
21	22	23	24	25	M	27
28	29	30	31			
						17

February 2024						
Su	Mo	Tu	We	Th	Fr	Sa
				1	M	3
4	5	6	7	8	M	10
11	12	13	14	15	M	17
18	H	R	21	22	M	24
25	26	27	28	29		
						19

March 2024						
Su	Mo	Tu	We	Th	Fr	Sa
					M	2
3	4	5	6	7	T	9
10	11	12	13	14	M	16
17	18	19	20	21	Q	23
24	25	26	27	28	S	30
31						20

April 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	H	R	R	R	R	6
7	8	9	10	11	M	13
14	15	16	17	18	M	20
21	22	23	24	25	M	27
28	29	30				
						17

May 2024						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	M	4
5	6	7	8	9	M	11
12	13	14	15	16	M	18
19	20	21	22	23	S	25
26	H	28	29	30	M	
						21

June 2024						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	M	M	M	8
9	10	11	12	13	14	15
16	17	18	19	20	H	22
23	24	25	26	27	28	29
30						5

Holidays	H	Local Recess	R
July 4	Independence Day	Fair Recess	Aug 31
Sept 1	Lincoln's Birthday	Fall Break	Nov 20-22
Sept 4	Labor Day	Winter Break	Dec 21
Nov 10	Veteran's Day (Observed)		Dec 26-28
Nov 23-24	Thanksgiving		Jan 2-5
Dec 22	Christmas Eve		Feb 20
Dec 25	Christmas Day	Spring Break	April 2-5
Dec 29	New Year's Eve	Staff Development	I
Jan 1	New Year's Day		August 14, 15 & 16
Jan 15	Martin Luther King Jr.	Minimum Days	M
Feb 19	President's Day		August 17, 30
April 1	Admission's Day		December 20
May 27	Memorial Day		June 5-6
June 21	Juneteenth		All Fridays
Easter is March 31, 2024		Snow Days	S
Elementary Only: Conferences TBA			March 29 (If needed)
* Individual schools may add additional minimum days with parent notification, i.e. SBAC testing			May 24 (If needed)

